BUSINESS EDUCATORS’ RATINGS OF TEACHING STRATEGIES FOR IMPROVING STUDENTS’ ACADEMIC PERFORMANCE IN FINANCIAL ACCOUNTING IN COLLEGES OF EDUCATION IN SOUTH SOUTH NIGERIA

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ABSTRACT
The study aimed at identifying business educators’ ratings of teaching strategies for improving students’ academic performance in financial accounting in colleges of education in South-South Nigeria. Two research questions guided the study. Descriptive survey research design was adopted for the study. A population of 104 business educators from South-South Colleges of Education was used for the study. Data were collected by a means of a 16–item validated questionnaire. Pearson Product Moment Correlation Coefficient method was used to determine the reliability of the instrument. Mean was used to answer the research question. Findings of the study revealed that Just-in-time and work-base learning strategy were rated at a very low extent. Based on the findings of the study, relevant recommendations were presented towards improving the application of these teaching strategies. The recommendations include: Mandating business educators to apply the various teaching strategies in their teaching. This on the part of students, would enhance their level of mastery of their subject matter. The conclusion of the study was drawn with accompanying recommendations.

Introduction
Traditional method of teaching such as, field trip, lecture method, and demonstration and which is teacher centered dominated tertiary institutions some years ago. Teaching here is seen as the art of imparting knowledge to bring about the desired change in the behaviour of the recipient (Ezeani, 2004). Akinpelu in Aguokogbuo (2000:145) defined teaching as the deliberate effort by a mature or experienced person to impart information, knowledge, and skills and so on to an immature or inexperienced person. Teaching is the science and art of assisting a person to learn (Ogwo, &Oranu 2006:54). To ensure effective teaching and learning and ultimately improve performance by the leaner, the teacher has to organize the teaching process systematically from the known to unknown, and from simple to complex (Aguokogbuo, 2000:47). This reappraisal enhances the academic performance of students at all levels.

Students’ academic performance is seen in results of the examinations, assignments, quizzes, and other graded points related to the course. Academic performance contributes to the standards of the quality of education that every higher institution is aiming at. The important mission of each higher educational institution in the field of accounting is to provide high quality and relevant education in order to produce
skilful and competent conscientious graduates. To achieve this, a number of practical and instructional strategies are designed to improve the students’ academic performance. These strategies are: Cooperative teaching strategy, work-based teaching strategy, discovery teaching strategy, problem-based teaching strategy, and just-in-time teaching strategy.

Strategy according to Mintberg (2004) is defined as a plan, a how, a means of getting from here to there. According to Hornby (2004) strategy is a plan that is intended to achieve a particular purpose or the process of planning something or carrying out a plan in a skillful way. In this study, teaching strategy is seen as a plan or method chosen by the instructor for effective teaching of the student. According to Okwuanaso and Nwazor (2000) in learning and teaching situations, strategies are the same as methods and procedures of teaching. Instructional strategies determine the approach a teacher may take to achieve learning objective in teaching courses including Accounting.

Accounting is a generic term covering both bookkeeping and account aspect of an economic entity. According to American Institute of Certified Public Accountants (AICPA), accounting is the art of recording, classifying, and summarizing in terms of money, transactions and events which are in part at least, of financial character, and interpreting the result thereof (Agbo, 2017). Accounting is the process of recording, classifying, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making (Asaolu in Okoli 2013). Accounting provides quantitative financial information about economic entities for internal and external users to use in making decisions such as whether to invest further or not.

To be able to produce competent NCE business education accounting option graduates, they have to be adequately taught by competent, committed and well qualified teachers, who also use effective teaching strategies. This is in line with the view of Ukeje (2001) that the quality of the output of the school system is a manifestation of the quality of teachers who taught them. This was corroborated in Federal Republic of Nigeria (2004). In fact according to Ukeje the teacher is the hub of any educational system and no educational system rises above the quality of its teachers. It is upon their number, their education, training, quality and devotion to duty, their effectiveness and efficiency, their competence, their productivity and their capability that the entire educational system and enterprise depends (Chukwuma, 2012:229). The quality of teachers and their level of impact on student is reflected on students academic performance.

It is against this background that this study sought to identify the teaching ratings of strategies for improving students’ academic performance in financial accounting by business educators in colleges of education in South-South Nigeria.

Statement of the problem
A cursory look at the results of National College of Education Business Education students in Business Education courses over the years indicate that students performance in financial accounting is poor when compared with their performance in other business education courses especially within the first and second years of the three year Nigerian Certificate in Education programme. For instance, in College of Education, Agbor and some other colleges of education in South-South Nigeria which the researcher visited prior to the study, between 20 and 30 percent of the students in each first year and second year financial accounting course fail financial accounting. This persistent poor performance of students in financial accounting is very worrisome as it affects the quality of NCE Business Education graduates in Nigeria. Could one link this poor performance of students to teacher factors such as poor quality of teachers in terms of poor knowledge of subject matter and poor method of teaching or to student factors such as poor entry level knowledge, non–ownership of relevant textbooks and inadequate practice session?

There is paucity of verifiable data to answer the above question. It is therefore necessary to carry out a study to determine business educators’ ratings of teaching strategies for improving students’ academic performance in financial accounting in colleges of education in South-South Nigeria.
Purpose of the study
The major purpose of this study is to determine business educators’ ratings of teaching strategies for improving students’ academic performance in financial accounting in colleges of education in South-South Nigeria.

Specifically, the study will seek to ascertain business educators’ ratings of:
- Just-in-time learning as a teaching strategy for improving students’ academic performance in financial accounting by business educators in colleges of education in South-South Nigeria.
- Work-Based learning as a teaching strategy for improving students’ academic performance in financial accounting by business educators in colleges of education in South-South Nigeria.

Research Questions.
The following research questions will guide the study:
- To what extent do business educators rates just-in-time learning as a teaching strategy for improving students’ academic performance in financial accounting in colleges of education in South-South Nigeria?
- To what extent do business educators rates work-based learning as a teaching strategy for improving students’ academic performance in financial accounting in colleges of education in South-South Nigeria?

METHOD
The study adopted a descriptive survey design. The survey research design was deemed appropriate because the study focuses on vital facts to be gathered from peoples’ opinion. The area of the study was South-South Nigeria.

The population of the study composed of 104 Business Educators drawn from some selected Colleges of Education offering Business Education in South-South Nigeria. These colleges of education are: Federal College of Education (Technical) Asaba, College of Education Warri, Federal College of Education (Technical) Omoku, College of Education, Ekiadolor, Benin, Federal College of Education (Technical) Obudu, Delta State College of Education Agbor, Akwa-Ibom College of Education, Afahansit, Cross River State College of Education Akampa, Edo State College of Education Igueben, Isaac Jasper Boro College of Education Sagbama. The entire staff was studied, therefore no sample was drawn.

A validated 5-point rating scale questionnaire containing 16 item in two clusters was used for data collection. A pilot test was conducted to establish the reliability of the instrument by administering it to 20 Business Educators in Anambra State, Nigeria who were not part of the study and the data collected were analysed using Pearson Product Moment Correlation Coefficient on the two sets of data and the degree of reliability determined. A correlation co-efficient of 0.96, and 0.94 was obtained for cluster B1 was obtained for cluster B1 and B2 respectively. An overall coefficient of 0.95 was obtained. These were considered high enough for the instrument to be reliable respectively.

Data gathered were analysed using descriptive statistics. The researcher used mean score to analyse the research questions. The decision rule for the research question was based on the cut-off point of 3 point scale. The item with mean score of 3 and above was regarded as high extent while score below 3 was regarded as low extent.

The instrument was structured on a five point rating scale with the following options:
- Very high level (VHE) 5
- High level (HE) 4
- Moderate level (ME) 3
- Low level (LE) 2
- Very low level (VLE) 1
Research question 1
To what extent do business educators rates just-in-time learning as a teaching strategy for improving students’ academic performance in financial accounting in colleges of education?
To answer this research question, items 1-6 on the questionnaire were used and the result presented in Table 1 below.

Table 1: Respondent mean ratings on extent of just-in-time learning as a teaching strategy for improving students’ academic performance in financial accounting in colleges of education.
N=104

<table>
<thead>
<tr>
<th>S/N</th>
<th>Just-in-Time Learning Strategy</th>
<th>Mean</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accounting lecturer develops questions for students online before the next class</td>
<td>1.3</td>
<td>VLE</td>
</tr>
<tr>
<td>2</td>
<td>Students online responses are grouped into clusters reflecting similar thinking processes</td>
<td>1.1</td>
<td>VLE</td>
</tr>
<tr>
<td>3</td>
<td>Accounting lecturer selects a representative sample of the responses to show in the class.</td>
<td>1.0</td>
<td>VLE</td>
</tr>
<tr>
<td>4</td>
<td>Accounting lecturer use student responses to develop interactive in-class activities</td>
<td>0.4</td>
<td>VLE</td>
</tr>
<tr>
<td>5</td>
<td>Questions on upcoming course material are structured for students to answer a few hours before the class begins</td>
<td>1.1</td>
<td>VLE</td>
</tr>
<tr>
<td>6</td>
<td>Accounting lecturer reviews students just-in-time responses targeting the learning gap</td>
<td>1.2</td>
<td>VLE</td>
</tr>
</tbody>
</table>

Mean of means 0.12 VLE

Data in Table 1 relates to the extent business educators in colleges of education in South-South Nigeria rate just-in-time learning as a teaching strategy for improving student’s academic performance in financial accounting. The result showed that, accounting lecturer developing questions for students online before the next class was rated as the highest mean, while Accounting lecturer reviewing students just-in-time responses targeting the learning gap was rated as the next before questions on upcoming course material are structured for students to answer a few hours before the class begins with questions on upcoming course material are structured for students to answer a few hours before the class begins, were rated equally. Accounting lecturer using students’ responses to develop interactive in-class activities was rated as the last. The mean of mean of 0.12 also indicated a very low extent of just-in-time learning as a teaching strategy for improving students’ academic performance in financial accounting.

Research question 2
To what extent do business educators rates work-based learning as a teaching strategy for improving students’ academic performance in financial accounting in colleges of education?
To answer this research question, items 1-10 on the questionnaire were used and the result presented in Table 2 below.
Table 2: Respondent mean ratings on extent of work-based learning as a teaching strategy for improving students’ academic performance in financial accounting in colleges of education.

<table>
<thead>
<tr>
<th>S/N</th>
<th>Work-Based Learning Strategy</th>
<th>Mean</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accounting lecturer provides students with opportunity to apply knowledge and skills learned to real world situation</td>
<td>2.30</td>
<td>LE</td>
</tr>
<tr>
<td>2</td>
<td>Accounting lecturer provides students’ with career awareness</td>
<td>2.51</td>
<td>ME</td>
</tr>
<tr>
<td>3</td>
<td>Accounting lecturers exploits the workplace as learning resource</td>
<td>1.62</td>
<td>ME</td>
</tr>
<tr>
<td>4</td>
<td>Accounting lecturer demonstrates new knowledge to learners</td>
<td>3.52</td>
<td>HE</td>
</tr>
<tr>
<td>5</td>
<td>Accounting lecturer organizes field trips for students</td>
<td>1.66</td>
<td>LE</td>
</tr>
<tr>
<td>6</td>
<td>Accounting lecturer provides transportation so that all students can participate</td>
<td>2.25</td>
<td>LE</td>
</tr>
<tr>
<td>7</td>
<td>Accounting lecturer provides sample projects to students</td>
<td>2.36</td>
<td>LE</td>
</tr>
<tr>
<td>8</td>
<td>Accounting lecturer pilots and test proposed project in advance of the first presentation of the course</td>
<td>1.23</td>
<td>VLE</td>
</tr>
<tr>
<td>9</td>
<td>Accounting lecturer structures questions to allow students’ reach competencies</td>
<td>2.52</td>
<td>ME</td>
</tr>
<tr>
<td>10</td>
<td>Accounting lecturer organizes student to engage in community service programme</td>
<td>1.2</td>
<td>VLE</td>
</tr>
</tbody>
</table>

Mean of means: 2.12 VLE

Data in Table 2 relates to the extent business educators in colleges of education in South South Nigeria rate work-based learning as a teaching strategy for improving students’ academic performance in financial accounting. The result showed that, accounting lecturer demonstrates new knowledge to learners and this has the highest mean, followed by item 9, that accounting lecturer structures questions to allow students’ reach competencies, and then followed by item 2, 7,1,6,5,3,8, and item 10. The mean of mean of 2.12 also indicated a very low extent of work-based learning as a teaching strategy for improving students’ academic performance in financial accounting.

Discussion of Findings

Findings of the study are discussed as follows:

Respondent mean ratings on extent of just-in-time learning as a teaching strategy for improving students’ academic performance in financial accounting in colleges of education.

The result of the analysis of just-in-time learning as a teaching strategy as shown in Table 1 indicated that business educators rate cooperative learning as a teaching strategy for improving students’ academic performance in financial accounting in colleges of education at a very low extent with a mean of mean of 0.12. The results further showed that, accounting lecturer developing questions for students online before the next class was rated as the highest mean, while Accounting lecturer reviewing students just-in-time responses targeting the learning gap was rated as the next before questions on upcoming course material are structured for students to answer a few hours before the class begins with questions on upcoming course
material are structured for students to answer a few hours before the class begins, were rated equally. Accounting lecturer using students’ responses to develop interactive in-class activities was rated as the last. 

From the analysis above, the low rating of just-in-time learning could be as a result of continuous use of traditional method of instructional delivery which does not require the internet. This could also be caused by limited confidence competencies on how to use internet resources in teaching. The findings is in line with the findings of Okwor in Ikonomwan (2015) that many teachers are not still using internet for searching for information and instructional materials for their students. The role of the internet cannot be overemphasizes. To buttress this assertion, Ololube, Odogu, and Ossai (2006) noted that internet has the potentials increase student confidence, and enable them to access learning experience anywhere and anytime. This can be achieved only when business educators rely heavily on the use of just-in-time learning strategy in their teaching. Thus, all business educators are expected to have knowledge and skills of using internet facility which is required as the major ingredient in just-in-time learning strategy.

Ratings on extent of work-based learning as a teaching strategy for improving students’ academic performance in financial accounting in colleges of education.

The analysis of work-based teaching strategy in Table 2 showed that business educators rate work-based learning as a teaching strategy for improving students’ academic performance in financial accounting in colleges of education at a very low extent. The result showed that, accounting lecturer demonstrates new knowledge to learners and this has the highest mean, followed by item 9, that accounting lecturer structures questions to allow students’ reach competencies, and then followed by item 2, 7,1,6,5,3,8, and item 10. A mean of mean of 2.12 further confirmed a very low extent of work-based learning as a teaching strategy for improving students’ academic performance in financial accounting.

The result obtained could be as a result of unavailability of WBL opportunities and coordination with employers. This was supported by European Training Foundation (2013) who noted that availability of WBL opportunities and coordination with employers may even change over time as the provision of places is sensitive to economic cycles, and employers will not always be interested in investing time and resources in WBL. European Training Foundation (2013) further noted that low level of involvement on the part of social partners and stakeholders and weak links between schools and employers are key challenges to the implementation of a robust WBL system. Literatures show that a strong WBL culture requires the presence of powerful employer and business organisations, the involvement of trade unions, and the familiarity of all parties with the WBL system.

Conclusion

Based on the result of the study, it was concluded that teaching strategy for teaching financial accounting in Colleges of Education in South-South Nigeria was rated at a very low extent. Hence, there is need for proper consideration of the application of teaching strategies to ensure the achievement of the various objectives of financial accounting courses curricula in Colleges of Education.

Recommendations

Based on the findings of the study, the following recommendations are made:

• Business educators should be mandated to apply the various teaching strategies in their teaching. This on the part of the students would enhance their level of mastery of their subject matter.
• On the part of various institutions, adequate time should be allowed to teaching. This would enable teachers practice on the application of these teaching strategies effectively in the classroom.
• Most teachers do not apply the Just-in-Time teaching strategy owing to the fact that they still give in to technophobia and also incompetent in the use of these teaching technologies. This is an issue that can be addressed by making sure that the ability to utilise ICT resources should be the major requirement for employment to teach business education courses at the College of Education.
• As a result of the inability of teachers to assess some of these teaching strategies, they absolutely put its application aside in the course of teaching and learning. So, based on this, conferences should
be organised in other for teachers to be exposed to the how of assessing the outcomes of some of these teaching strategies.

REFERENCES
European Training Foundation (2013). Education and business cooperation, ETF, Turin.