ENSURING QUALITY IN THE TEACHING OF ACCOUNTING IN SECONDARY SCHOOLS

Okoli Benedette E. (Ph.D)
Department of Business Education
Ebonyi State University, Abakaliki

Abstract
The paper examined various ways of ensuring quality assurance in the teaching of accounting in secondary schools. The area of the study was Abakaliki urban, Ebonyi State, Nigeria. Three research questions guided the study. The population of the study consisted of 60 accounting teachers in secondary schools situated in Abakaliki urban, there was no sampling. A four response item questionnaire was used for data collection. Mean with standard deviation was used to analyze the data. The findings revealed that the accounting curriculum is adequate and teachers most times follow the scheme in the instructional delivery. It was, however, found that teachers do not make adequate use of the instructional materials and students are not normally involved during lesson delivery. Moreover, supervisory activities were generally observed to be weak and haphazard, and there was absence of feedback mechanism from the students. It was suggested that supervision of teachers should be enforced with vigor to ensure that teachers make adequate use of the instructional materials and cover the scheme of work for optimum preparation of the students for external examinations. It was also suggested that strategies should be evolved to build in a feedback mechanism from students in quality assurance process of financial accounting.

Introduction
Accounting can be defined as the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making,(Asaolu, 2002). Accounting is a service activity and its function is to provide quantitative information, primarily financial in nature, about economic entities that is intended to be useful in making economic decisions. It provides quantitative financial information about economic entities to statement users so that they could make informed judgment and better decision.

Quality Assurance according to Afolabi (2010) is the process of monitoring, assessing and evaluating all aspects of school life objectively and making known the outcome to all stakeholders with a view to improving standards. It is a planned and systematic activity/measures implemented in a system to ensure that quality requirements for a product or service is fulfilled.

Financial accounting is one of the business subjects taught at the senior secondary level. It is a skill subject which is expected to provide saleable skills to students for self-reliance.

Akitelure (1998) noted that the effectiveness of financial accounting teachers depend on their ability to consider the nature of the subject during instructional planning. This is important because financial accounting requires total involvement of the learner in the learning process, sound theoretical knowledge and intensive practice in the application of basic principles.

Ogunu (2000) identified poor academic achievement as a problem in Nigerian secondary school public examinations. For instance, result analysis by WAEC showed that financial accounting recorded 52.5%,58.4% and 51.2% failure in 1998,1999 and 2000 respectively. This may have accounted for the large number of school leavers who were unable to gain admission into business related disciplines in the tertiary institutions in Nigeria.

The issue of standard is a major challenge in the Nigerian education system. Thus, the FME (2009) outlined five components of quality standards to include learners' achievement, infrastructure, teaching, learning and community relation which must be met in teaching and learning process.

Furthermore, Ogbaekigwe (2010) observed that the poor quality and standard in education is attributable to dearth of qualified teachers, lack of infrastructure and poor management of school resources. This, no doubt, has given rise to incessant complaints by the general public on the fallen standard in Nigerian secondary schools.

Good quality standard of a curriculum should contribute to enhanced education delivery and its responsiveness as well as providing the needs of the learners. Stressing on this Chibuike (2008) noted that the business education curriculum thrives on relevance and usefulness. Okoli (2010) maintained due to technological development which is rapidly taking place globally, the business education curriculum in schools must continue to change in the same direction so that the products of the curriculum will meet the challenges of the technological changes in the work place. The control points in quality assurance in the teaching of financial accounting in secondary schools must include the curriculum, the teacher and the teaching delivery process.

The curriculum according to Tyler and Tabo in Akuma (2008) has to do with the goals, the content, learning experiences and evaluation. It is the totality of the various programmes which are intended to bring changes in individuals. Thus, the curriculum content includes knowledge, skills, attitudes and values to be learned (Nicholls and Nicholls, 1978). The curriculum content is hinged on the needs of the learners at any particular time, hence, it must be designed to meet the challenges of the work place occasioned by the technological development (Okoli, 2010).

The learner is at the centre in the learning process and the teacher is the driver. He creates conducive environment that allows learning to take place. He does this by utilizing different strategies to concretize his instructions. Stressing on the importance of instructional materials in the instructional delivery, Obi (2005) noted that there is need for accounting teachers to use adequate instructional materials to concretize the classroom instruction.
Moreover, Nwosu (2005) noted that some teachers are no longer qualified to teach business courses due to lack of relevant skills. For effective teaching and learning of accounting in secondary schools, there is need to evolve strategies to ensure that quality is always maintained in teaching delivery of financial accounting.

**Purpose of the study**

The main purpose of this study was to ascertain ways of ensuring quality assurance in the teaching of accounting in secondary schools. Specifically the study sought to:
1. Ascertain the extent of the adequacy of the secondary school accounting curriculum.
3. Determine the extent students are evaluated.

**Research Questions**

The following research questions guided the study:
1. What is the extent of adequacy of the secondary school accounting curriculum?
2. To what extent do secondary school accounting teachers use their lesson plans in the teaching of accounting?
3. To what extent do secondary school accounting teachers evaluate their students?

**Method**

A descriptive survey design was adopted. The instrument used for the data collection was a 20 item questionnaire. The instrument had a 4 point response scale with response items as 0, 1, 2 and 3.

The study was carried out in secondary schools in Abakaliki urban. The population of the study consisted of 60 accounting teachers in secondary schools in Abakaliki urban. No sampling was done. Sixty copies of the questionnaire were distributed but 45 copies were retrieved from the respondents and were used for the study. Data collected were analyzed using mean and standard deviations.

Analysis of Data

**Table 1: Mean Scores on the Extent of Adequacy of the Secondary School Accounting Curriculum.**

<table>
<thead>
<tr>
<th>S/N</th>
<th>Items</th>
<th>VGE</th>
<th>GE</th>
<th>LE</th>
<th>VLE</th>
<th>X</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Cashbook</td>
<td>33</td>
<td>12</td>
<td>-</td>
<td>-</td>
<td>3.73</td>
<td>0.44</td>
</tr>
<tr>
<td>2.</td>
<td>Journal</td>
<td>30</td>
<td>15</td>
<td>-</td>
<td>-</td>
<td>3.66</td>
<td>0.47</td>
</tr>
<tr>
<td>3.</td>
<td>Trading, profit &amp; loss a/c</td>
<td>41.4</td>
<td>4</td>
<td>-</td>
<td>-</td>
<td>3.91</td>
<td>0.28</td>
</tr>
<tr>
<td>4.</td>
<td>Balance sheet</td>
<td>36</td>
<td>9</td>
<td>-</td>
<td>-</td>
<td>3.80</td>
<td>0.40</td>
</tr>
<tr>
<td>5.</td>
<td>Trial balance</td>
<td>33</td>
<td>12</td>
<td>-</td>
<td>-</td>
<td>3.73</td>
<td>0.44</td>
</tr>
<tr>
<td>6.</td>
<td>Errors in trial balance</td>
<td>25</td>
<td>16</td>
<td>4</td>
<td>-</td>
<td>3.46</td>
<td>0.66</td>
</tr>
<tr>
<td>7.</td>
<td>Manufacturing account</td>
<td>25</td>
<td>18</td>
<td>1</td>
<td>1</td>
<td>3.48</td>
<td>0.66</td>
</tr>
<tr>
<td>8.</td>
<td>Partnership account</td>
<td>25</td>
<td>17</td>
<td>1</td>
<td>2</td>
<td>3.44</td>
<td>0.75</td>
</tr>
<tr>
<td>9.</td>
<td>Company account</td>
<td>26</td>
<td>11</td>
<td>6</td>
<td>2</td>
<td>3.35</td>
<td>0.88</td>
</tr>
</tbody>
</table>

Table 1 showed responses on the extent of the adequacy of the accounting curriculum. The items showed that teachers agreed to a very great extent the topics listed are covered in their scheme of work. The data indicated that all the items were accepted with mean scores of 3.77, 3.73, 3.66, 3.91, 3.80, 3.73, 3.46, 3.48, 3.44, 3.35 with standard deviations of 0.42, 0.44, 0.47, 0.28, 0.40, 0.66, 0.66, 0.75 and 0.88 respectively.

**Table 2: Mean Scores on the Extent Secondary School Accounting Teachers use their Lesson Plans in the Teaching of Accounting.**

<table>
<thead>
<tr>
<th>S/N</th>
<th>Items</th>
<th>VGE</th>
<th>GE</th>
<th>LE</th>
<th>VLE</th>
<th>X</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.</td>
<td>Teachers usually state their lesson objectives</td>
<td>16</td>
<td>22</td>
<td>6</td>
<td>1</td>
<td>3.17</td>
<td>0.74</td>
</tr>
<tr>
<td>12.</td>
<td>Teachers make use of instructional materials</td>
<td>13</td>
<td>20</td>
<td>3</td>
<td>-</td>
<td>2.71</td>
<td>0.96</td>
</tr>
<tr>
<td>13.</td>
<td>Teachers make use of instructional materials</td>
<td>12</td>
<td>13</td>
<td>17</td>
<td>3</td>
<td>2.75</td>
<td>0.93</td>
</tr>
<tr>
<td>14.</td>
<td>Teachers develop their lesson content</td>
<td>8</td>
<td>32</td>
<td>4</td>
<td>1</td>
<td>3.04</td>
<td>0.60</td>
</tr>
<tr>
<td>15.</td>
<td>Teachers make use of different strategies</td>
<td>11</td>
<td>24</td>
<td>9</td>
<td>1</td>
<td>3.00</td>
<td>0.73</td>
</tr>
<tr>
<td>16.</td>
<td>Teachers involve students during instrument</td>
<td>-</td>
<td>4</td>
<td>26</td>
<td>15</td>
<td>2.24</td>
<td>0.60</td>
</tr>
</tbody>
</table>

Table 2 showed the extent the teachers use their lesson plans in the teaching of accounting. The data showed that the teachers agreed to a great extent that they state their objectives, develop their lesson content and make use of different strategies. These items yielded means of 3.17, 3.04, and 3.00 with standard deviations of 0.74, 0.60 and 0.73 respectively.
They just agreed that they determine the students’ entry behavior and make use of instructional materials, even though a reasonable number did not agree on that. The items yielded means of 2.71 and 2.75 with standard deviations of 0.96 and 0.93. The teachers did not agree that they involve students during instructional delivery, thus, the item yielded a mean of 2.24 with standard deviation of 0.60.

Table 3: Mean Scores on the Extent Secondary School Accounting Teachers Evaluate their Students.

<table>
<thead>
<tr>
<th>S/N</th>
<th>Items</th>
<th>VGE</th>
<th>GE</th>
<th>LE</th>
<th>VLE</th>
<th>X</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Assignments are given during the lesson</td>
<td>10</td>
<td>17</td>
<td>9</td>
<td>9</td>
<td>2.62</td>
<td>1.05</td>
</tr>
<tr>
<td>18</td>
<td>Assignments are given after lesson</td>
<td>26</td>
<td>15</td>
<td>3</td>
<td>1</td>
<td>3.46</td>
<td>0.72</td>
</tr>
<tr>
<td>19</td>
<td>Assignments are marked by the teacher</td>
<td>23</td>
<td>9</td>
<td>3</td>
<td>-</td>
<td>3.44</td>
<td>0.62</td>
</tr>
<tr>
<td>20</td>
<td>Corrections are usually done at the end of the assignment</td>
<td>19</td>
<td>15</td>
<td>-</td>
<td>1</td>
<td>3.15</td>
<td>0.85</td>
</tr>
</tbody>
</table>

Table 3 showed the responses on the extent the students are evaluated. The data indicated that assignments are given, marked and corrections are usually done. The items yielded mean scores of 2.62, 3.46, 3.44, 3.15 with standard deviations of 1.05, 0.75, 0.62, and 0.85 respectively.

Discussion

The finding in Table 1 revealed that the accounting curriculum to a very great extent is adequate. This is evident considering the high means recorded against the items. This finding is in line with the views of Ogbeta (2010) who noted that poor quality and standard in education is attributable to dearth of qualified teachers and lack of basic teaching facilities and not necessarily the curriculum. These might have led to poor academic achievement among accounting students. This has been identified by Olome and Nwosu (2010) and Oggunu (2000) as a problem in Nigerian secondary school public examinations.

Result in Table 2 showed that teachers generally use their lesson plans in the teaching of accounting even though it was found that teachers do not involve students during instructional delivery. It also showed that teachers do not make adequate use of instructional materials during lesson delivery. The issue of not involving students during instructional delivery tallied with the views of Akintule (1998) who opined that the effectiveness of financial accounting teachers depend on their ability to know that financial accounting requires total involvement of the learner in the learning process. The issue of not making adequate use of instructional materials disagrees with Obi (2005) who noted that there is need for accounting teachers to use adequate instructional materials to concretize the classroom instruction.

The findings in Table 3 showed that teachers effectively evaluated their students during and after lessons. This is in line with Obi (2005) who noted that there is need for constant exercise in skill subjects like accounting.

Conclusions

Based on the findings of the study, it can be concluded that the accounting curriculum is adequate and that most teachers follow the scheme in the instructional delivery in accounting. However, the study revealed that many teachers do not make adequate use of the instructional materials and do not involve the students during instructional delivery. These might have contributed to the low performance of accounting students in external examinations.

Recommendations

Based on the conclusions, the following recommendations were made:
a. To maintain standard, teachers should be encouraged to make adequate use of instructional materials.
b. Students should be involved during instructional delivery because there is need for feedback mechanism in which the teaching outcome as perceived by the students is assessed.
c. Close supervision of the teachers is important to ensure that the accounting scheme is adequately covered.

References


