

Instructional Resources and Effective Pedagogy of Financial Accounting in Secondary Schools, Lagos, Nigeria

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Abstract

Students' poor Financial Accounting performance in senior secondary schools is worrisome and induces youths to engage in several social vices. An attempt to curb the menace and improve students' performance led this study to assess the instructional resources and effective pedagogy of Financial Accounting in secondary schools in Lagos State, Nigeria. Adopting the descriptive survey research design, the population of the study comprised 2,492 senior secondary schools 1 and 2 students and 10 teachers of Financial Accounting under Education District IV in Lagos State, Nigeria. 300 students and all the 10 teachers eventually emerged as samples using Checkmarket Sample Size Calculator at 5% margin and 95% confidence level. The data were collected using a structured questionnaire that obtained Cronbach's Alpha=0.90, and analysed using descriptive analysis and t-test at $\alpha=0.05$ level of significance. The results showed that the teachers of Financial Accounting were not using activity-based pedagogical strategies. Most of the instructional materials necessary for the effective pedagogy of Financial Accounting were inadequate and malfunctioning. Therefore, Financial Accounting teachers are strongly encouraged to apply innovative and experiential learning strategies in teaching and learning. Furthermore, adequate infrastructure and modern equipment in the schools will create better learning opportunities for students.

Keywords:

Financial Accounting, instructional resources, instructional strategies, secondary schools

INTRODUCTION

The twenty-first century has witnessed increasing and uncontrollable effect of youth unemployment on the sustainable development of the Nigerian economy. Prominent among the setbacks experienced in Nigeria include poverty, hunger, kidnapping, armed robbery, hooliganism, school dropouts, business failure, and economic growth. Finding solutions to these problems led to the pursuit of sustainable development goals (SDGs, 2030) in most countries of the world, especially the developing nations. It has also been realised that functional education that empowers learners with vocational and entrepreneurial competencies is the solution to the nagging problems. Therefore, the Nigerian government introduced vocational subjects at the secondary schools to equip students and youths with the requisite knowledge, skills and attitudes for employment generation, wealth creation, poverty eradication, and sustainable economic development. Financial Accounting as a vocational subject was introduced to senior secondary schools to equip students with accounting competences for employability, self-employment, and as a foundation for post-secondary education (Federal Republic of Nigeria, 2014). Some research evidence (Osugwu, 2012; Omotayo, 2014; Umoru & Haruna, 2018) have established that students' performance in Financial Accounting has been worrisome. Students' poor performance

in Financial Accounting implies lack of adequate acquisition of knowledge and skills for personal and national sustainability. The productivity and profitability impact of Financial Accounting cannot be overemphasised in any organisation, either profit-making or not-for-profit ones.

There are many factors contributing to the effective teaching and learning of Financial Accounting in secondary schools. Some of the factors, *inter alia*, are school infrastructure, school facilities, quality of teachers, teaching methods (Heineesen, 2010). Vundla (2012) also buttressed that poor quality textbooks, lack of laboratories, incessant transfer of teachers, inadequate teaching/learning materials, and poor students' attitude are among the factors responsible for the poor performance of students in Financial Accounting. It is not unlikely that the teaching strategies employed and the adequacy of instructional resources could contribute to the poor performance of students in Financial Accounting in Lagos State, Nigeria. Omotayo (2014) also submitted that shortage of qualified teachers at all levels of the Nigeria Educational system remained a considerable challenge requiring an immediate solution.

Having recognised the paramount importance of Financial Accounting to the growth and development of any business establishment and economy, the stakeholders are expected to have made a conscientious effort at allocating both human and non-human resources for its teaching and learning in secondary schools. Ubulom and Ogwunte (2017) maintained that instructional resources do not only engender effective teaching and learning, but also motivate learners to acquire workplace competences and boost their interest and orientation towards self-employment in the nearest future. Okoli and Okorie (2015) buttressed that obsolete textbooks, inadequate laboratories, insufficient infrastructure served as major constraints to the effective implementation of UBE programmes in Nigeria. The amount of money allotted by the government to provide instructional resources in schools is not enough compared to the increasing population of secondary school students (Tety, 2016).

Financial Accounting is an aspect of business education that imparts practical knowledge and accounting skills in the learners. The poor performance in Financial Accounting has grave consequences on the entire economy as well as youth employment situation in the country. Few of the aftermaths of poor performance in Financial Accounting in the society are an increase in the youth unemployment rate, business failure and bankruptcy, social unrest, dwindling economy, environmental maladies, armed robbery, kidnapping, and other related vices. Effective pedagogy and adequacy of instructional resources in schools for effective teaching and learning could be the key solutions to the problems of students' poor performance in Financial Accounting. Therefore, the researchers considered it necessary to assess the instructional resources and pedagogical strategies employed in Financial Accounting at senior secondary schools in Lagos State, Nigeria.

LITERATURE REVIEW

Financial Accounting is the process of recording, classifying, selecting, measuring, interpreting, summarising and reporting financial data of an organisation to the users for objective assessment and decision-making (Asaolu, 2012). Ndinechi and Obidile (2013) also defined Financial Accounting as the knowledge and skills acquired to record, analyse, interpret and summarise financial data in any business establishment. Instructional resources are the human and non-human resources that support, facilitate, influence or encourage the acquisition of knowledge, competency and skill (Abiodun-Oyebanji & Adu 2007). Instructional materials, therefore, are those things that a teacher or the learner uses in the course of teaching and learning to make learning simple, easy to understand, aid retention and recall whenever it is necessary. Instructional materials as objects or devices that assist the teacher to present a lesson to the

learners in a logical manner. School facilities are material resources that facilitate effective teaching and learning in schools. They are those non-consumable and consumable items that are necessary for the attainment of school goal. School facilities include those material things that facilitate the teaching and learning process in the school environment (Madumere, 2007). Emeasoba (2018) maintained that the acquisition of requisite skills for employability and self-employment could only be possible when the necessary instructional resources are adequately provided and efficiently utilised. Ugwanyi (2013) explains adequacy to mean a condition of being enough in quality and quantity for a specified purpose. Ubulom and Ogwunte (2017) include computer systems, school buildings, projectors, and other related real-life objects among the instructional resources needed for effective pedagogy of business subjects in secondary schools. Effective pedagogy is one in which students and teachers interact in ways that allow students to have an opportunity to maximise how much they learn (Heineesen, 2010).

In order to ascertain effective pedagogy in Financial Accounting in the twenty-first century, eminent scholars and researchers have identified several emerging pedagogical strategies. Joseph and Rahmat (2019) attested to the suitability of competition-based learning strategies to the pedagogy of Financial Accounting in schools. Joseph and Rahmat also argued that activity-based learning strategies would develop learning ability and problem-solving capacity of students of Financial Accounting. Howard, O'Brien, Kay and O'Rourke (2019) mentioned project-based, real-world learning, land-based education, and flipped classrooms as contemporary instructional methods that can engender the needed accounting competencies for employability and self-employment. Emphasising the necessity of exposing learners to macro and micro experiences, Mynbayewa, Sadvakassova, and Akshalova (2017) proposed environmental approach to teaching, digital generation, and innovative teaching for effective teaching and learning Financial Accounting in the schools. Obiete, Nwazor and Ifeoma (2015) recognise work-based learning and online learning as effective strategies for teaching business-oriented subjects in the schools. Ukata, Wechie and Nmehielle (2017) identified experiential learning, lecture method, brain-storming, demonstration, project, and web-quest instructional methods for business subjects. Serjali and Abdul Halim (2020) affirmed that engaging students in the classroom using Student Team Achievement Division (STAD) model has significant improvement on students' interest and attitude and achievement in Financial Accounting in secondary schools. Ukata and Kalagbor (2015) also advocated the use of spreadsheet, database management, and automated accounting as ICT-based instructional strategies for Financial Accounting and commercial subjects in the schools. Yusof and Jaafar (2018) recognised the necessity of meeting up with challenges of emerging technologies in Accounting. They advocated the government's support in providing necessary software and ICT-enabled equipment for effective pedagogy of Financial Accounting in the schools. Ezeani (2012) also outlined engaging professionals in the classroom, the use of internship, excursions to industries, organising workshops, and seminars as instructional strategies needed to achieve the objectives of commercial subjects in our educational system. However, in the reality of these emerging instructional strategies, meaningful learning cannot be realised without the availability and utilisation of relevant instructional resources in the schools (Ubulom and Ogwunte, 2017).

The findings of the research carried out by Tety (2016) in community secondary schools at Rombo District in Tanzania revealed that inadequate instructional resources contributed to the deficiency in the acquisition of requisite skills and poor performance of secondary schools in their final examinations. Insufficient instructional materials also hinder innovative teaching and learning approaches that can engender 21st century skills to meet the competitive global market demands. Okoli and Okorie (2015) attested to the indispensability of adequate supply of material resources if the teaching and learning of commercial subjects in secondary schools will yield employment generation through the acquisition of requisite skills. Usman (2016) argued that

instructional resources aided students' retention and motivated them for meaningful learning. In order to achieve the optimal success of any educational system, all the available resources – materials, manpower and money-must be judiciously and prudently used (Madumere, 2007). Equally, teaching and learning cannot be successful without availability of modern instructional materials. Therefore, teachers are expected to use instructional materials to enhance profitable achievements of learners in schools. Instructional materials are essential and significant tools needed for teaching and learning school subjects to promote teachers' efficiency and improve students' performance. They make learning more interesting, practical, realistic and appealing. They also enable both the teachers and students to participate actively and effectively in lesson sessions.

Umeasiegbu (2011) argued that “the level of performance in any school is intimately related to the quality of its teachers” while “the quality of any school system is a function of the aggregate quality of its teachers who operate it.” Igwe and Ikatule (2011) also argued that teachers' inappropriate teaching methods were highly responsible for students' poor performance in Accounting subject in senior secondary schools. Teacher cannot be said to have achieved his instructional objectives until there is the desired change in the pupils' behaviour. For that reason, a teacher is responsible for using instructional materials to create more effective learning. Uyai and Effiong (2015) argued that teachers' level of industrial exposure, academic qualifications and professional attainment, affect teachers' delivery strategies in the classroom. It is also expected that Accounting teachers possess some professional qualifications and industrial experience to link the knowledge and skills to the current demand in the business world (Igwe and Ikatule, 2011). Financial Accounting teachers should be supported with training and action plan strategies in secondary schools (Nwosu, Bechuke and Moorosi, 2018).

Nwosu, Bechuke and Moorosi (2018) found out in their study that Financial Accounting teachers were supported with adequate instructional resources and close monitoring of their progress. The principals and other management team members should exhibit leadership traits and behaviour that can enhance quality delivery as well as the successful achievement of students in Financial Accounting subject in secondary schools. On the contrary, the study carried by Tety (2016) discovered that ICT-aided instructional strategies could not be implemented in most of the public schools due to lack of teachers' adequate exposure, inadequate resources, and incessant power failure, poor remuneration of teachers, lack of necessary instructional resources, as well as poverty state of the community members. Ademiluyi (2019) found out in the study carried out in Osun State Nigeria on teaching and learning of business subjects in public senior secondary schools that both functional ICT-related resources and human resources were insufficiently available and non-utilised. Okoli and Okorie (2015) carried out empirical research in Ebonyi State on 241 Business Studies teachers to ascertain the adequacy of material resources. The results of their study showed that material resources were in short supply for the effective teaching and learning of Business Studies in the state. Fentim (2014) discovered in his research that students recognised the indispensability of the recommended resources, but most of these recommended resources were neither available nor utilised for the effective teaching and learning of Financial Accounting in secondary schools in Ghana. Oyetoro and Ojo (2017) discovered that Financial Accounting textbooks were not standardised enough to enhance students' academic achievement and effective teaching and learning of the subject. Ubulom and Ogwunte (2017) recognised the role of adequate funding by the stakeholders in making the essential non-human instructional resources available in schools.

Conceptual model

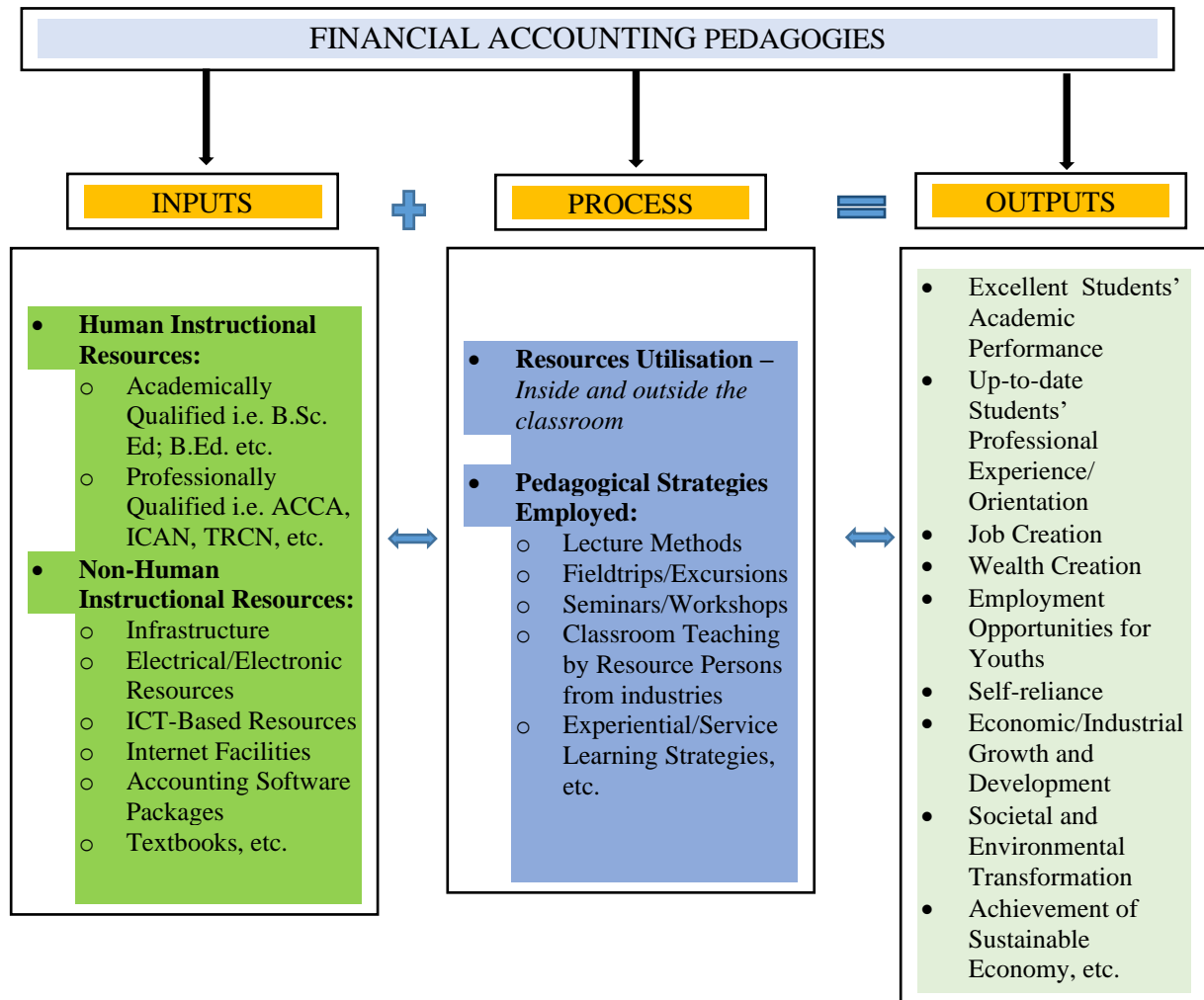


Figure 1: Conceptual model of effective pedagogies of Financial Accounting in secondary schools

The conceptual model in Figure 1 above is meant for achieving effective pedagogies of Financial Accounting in secondary schools. In order to achieve the aims and objectives of Financial Accounting in this twenty-first century, there must be the availability of necessary inputs using relevant process, to achieve the sustainable outputs. The human instructional resources inputs comprise both qualified and adequate Financial Accounting teachers with relevant academic and professional qualifications. The non-human inputs consist of necessary infrastructure, electronic/electrical equipment, ICT-based device, and print materials. All these inputs must be utilised appropriately under the process stage using the 21st-century instructional approaches. Having fulfilled all the conditions under inputs and process stages, there will surely be the realisation of the expected outputs in forms of excellent academic performance, professional achievements, job creation, wealth creation, poverty eradication, youth empowerment for employment opportunities, self-reliance, social, economic and environmental transformation, among others (all other things being equal). However, any deficiency in the expected outputs is traceable to either the process or inputs for remedy.

Based on the previous discussion, the purpose of the study was to determine the availability of instructional resources and relevance of instructional pedagogies of Financial Accounting in senior secondary schools in Lagos State, Nigeria. The study answered the following research questions were formulated.

1. How qualified are the teachers of Financial Accounting in senior secondary schools in Lagos State, Nigeria?
2. What is the perception of students on the effectiveness of instructional strategies used by teachers of Financial Accounting in senior secondary schools in Lagos State, Nigeria?
3. What is the perception of students and teachers on the availability of instructional resources used for effective pedagogy of Financial Accounting in senior secondary schools in Lagos State, Nigeria?

Correspondingly, the following hypotheses were developed for testing.

H₁: There is no significant difference in the perceptions of male and female students on the instructional strategies used by teachers of Financial Accounting in senior secondary schools in Lagos State, Nigeria.

H₂: There is no significant difference in the perceptions of students and teachers on the availability of instructional resources used for the effective pedagogy of Financial Accounting in senior secondary schools in Lagos State, Nigeria.

METHODOLOGY

This study adopted a descriptive survey research design and data were sampled using multistage sampling technique. First, the selection of one out of the six Education Districts in Lagos State was carried out through random sampling technique. Next, stratified sampling technique was applied to select the ten senior secondary schools from the three zones (Local Government Areas) under the District IV. After that, random sampling technique was used again to select the schools under each zone. Purposive sampling technique was used to select senior secondary students one and two since they were offering Financial Accounting as a subject as at the period of this study. Finally, random sampling technique was employed to select students in each selected school. On the part of the teachers, purposive sampling was used to select them due to their limited number and because they were the only teachers of Financial Accounting in the selected schools. Therefore, the population for this study comprised 2,492 SSS I and SSS2 Financial Accounting students and 10 Financial Accounting teachers in the ten selected public senior secondary schools under Education District IV of Lagos State. Using Checkmarket Sample Size Calculator at five 5% margin and 95% confidence level, the sample size of 300 was used eventually due to logistics challenges.

The data collection involved employing a survey using a structured questionnaire designed for students and lecturers respondents. The two instruments were named “Students’ Questionnaire on Problem Areas in Financial Accounting” and “Teachers’ Questionnaire on Problems Areas in Financial Accounting”. Each of the instruments was divided into two sections; the first section consisted of demographic data, while the second section contained the questionnaire items, which were centred on the variables in the study. The rating scales used for

the two sets of questionnaire were ‘Strongly Agree’ (SA), ‘Agree’ (A), ‘Disagree’ (D), and ‘Strongly Disagree’ (SD).

Two experts from the field of Business Education examined the questionnaires to ascertain both the content and construct validity of the instruments. The internal consistency of the research instrument was determined using Cronbach Alpha method, and it yielded an average index of 0.90. The statistical tools that were used for this study were mean, standard deviation, pie-chart to analyse the data for the research questions. In contrast, the t-test statistical tool was used to test the research null hypotheses at 0.05 level of significance using Statistical Package for Social Sciences (SPSS). The decision rule was based on any calculated mean scores from 2.5 and above as agreed while any mean scores below 2.5 as disagreed. Further, the *p*-value was used in taking the decisions on the hypothesis. If the *p*-value is less than or equal to 0.05, the null hypothesis is not retained, but if the *p*-value is greater than 0.05, the null hypotheses are retained.

FINDINGS

Financial Accounting teachers’ qualification

The results presented in Figure 2 show that 70% of the teachers respondents specialised in Financial Accounting, 10% indicated Business Administration, while 20% indicated Business Education. Therefore, most of the respondents indicated Financial Accounting as their area of specialisation.

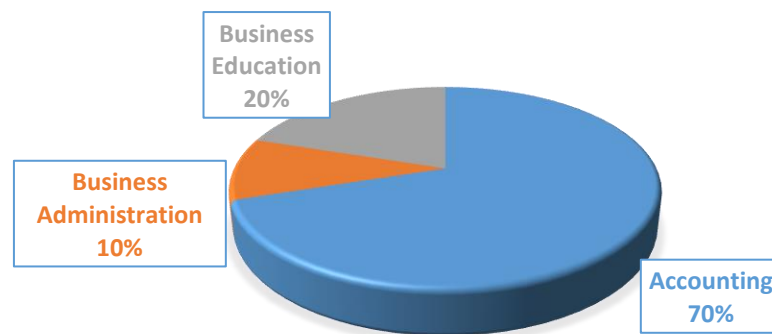


Figure 2: Areas of specialisation of Financial Accounting teachers

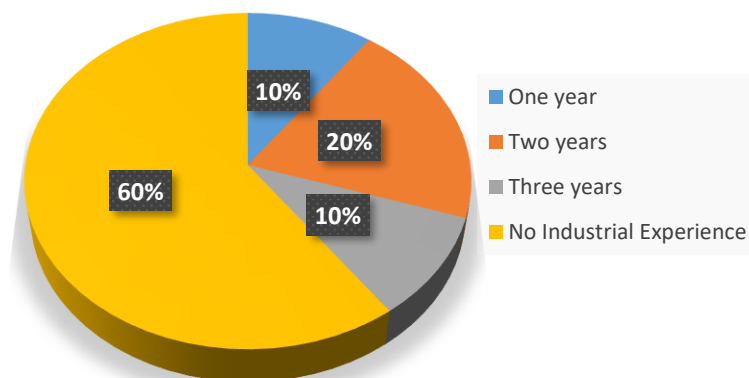


Figure 3: Industrial work experience of Financial Accounting teachers

The results presented in Figure 3 show that 40% of the respondents indicated they have worked in the Financial Accounting firm before teaching. In comparison, 60%, which formed the majority have not worked in an accounting firm before now. On the duration of work in the accounting firm, 10% indicated 1 year, 20% indicated 2 years, 10% indicated 3 years.

Perception of students on the instructional methods used by their Financial Accounting teachers

The results presented on Table 1 show that majority of the students disagreed that their Accounting teachers only used lecture method to teach us in the classroom, rarely gives them assignments after the classroom teaching, do not demonstrate accounting knowledge and skills to students in the classroom, and do not use the approved textbook to explain accounting concepts to use in the classroom. The standard deviation score of .89 from the least mean score of 1.60, among the ‘disagreed’ data, shows the opinions of all respondents were relatively, closely related. In other words, the teachers of Financial Accounting use varieties of teaching methods, gives students assignments after the classroom teaching, demonstrate accounting knowledge and skills to students in the classroom and use the approved textbook to explain accounting concepts to use in the classroom.

On the other hands, majority of the students agreed that their accounting teacher does not take students to excursion for practical observation, and does not use computer software to teach accounting in the classroom, does not group students into segments while teaching accounting in the classroom, and does not allow students to play out accounting roles in the classroom as it is done in the industries. The standard deviation score of 1.07 from the least mean score of 2.52, among the ‘agreed’ data, shows the opinions of all respondents were not closely related.

Table 1: Perception of students on the instructional methods used by their Financial Accounting teachers

	Instructional Methods	Mean	SD	Remark
1.	My Financial Accounting teacher only used lecture method to teach us in the classroom	2.19	1.05	Disagreed
2.	My Financial Accounting teacher does not take students to excursion for practical observation	3.08	1.10	Agreed
3.	My Financial Accounting teacher does not use computer software to teach Financial Accounting in the classroom	3.10	.94	Agreed
4.	My Financial Accounting teacher rarely gives us assignments after the classroom teaching	2.23	1.17	Disagreed
5.	My Financial Accounting teacher rarely gives us test in Financial Accounting	2.52	1.07	Agreed
6.	My Financial Accounting teacher does not group students into segments while teaching Financial Accounting in the classroom	2.95	1.06	Agreed
7.	My Financial Accounting teacher does not allow students to play out Financial Accounting roles in the classroom as it is done in the industries	2.69	.98	Agreed
8.	My Financial Accounting teacher does not demonstrate Financial Accounting knowledge and skills to students in the classroom	1.96	.91	Disagreed
9.	My Financial Accounting teacher does not use the approved textbook to explain Financial Accounting concepts to use in the classroom	1.60	.89	Disagreed

Perception of students and teachers on the availability of instructional resources used for effective pedagogy of Financial Accounting

The results presented in Table 2 show that majority of the students and teachers both agreed that classrooms in their school are not conducive for effective teaching and learning of Financial Accounting subject, furniture and other infrastructural facilities are inadequate for both students and staff, computer systems are not enough for the teaching and learning of Financial Accounting, available computer systems do not have Financial Accounting software with which to teach electronic Financial Accounting to students, power supply is a major challenge to the use of ICI' equipment for the teaching of Financial Accounting Subject, Internet facilities is not available to teach Financial Accounting in the classroom, projector is not available to teach Financial Accounting in the classroom, some Financial Accounting materials such as ledger sheets, business documents specimens, analysis sheet for trial balancing etc. are not available for the teaching and learning Financial Accounting, Financial Accounting textbooks are inadequate in the school library and students are not supplied with enough Financial Accounting material in the classroom by the school management.

Table 2: State of Instructional Materials for the teaching and learning of Financial Accounting

S/N	State of Instructional Materials	Student			Teacher		
		Mean	SD	Remark	Mean	SD	Remark
1.	The classrooms in my school are not conducive to effective teaching and learning of Financial Accounting subject	2.63	1.19	Agreed	2.80	1.1	Agreed
2.	The furniture and other infrastructural facilities are inadequate for both students and staff in my school	2.77	1.10	Agreed	2.80	.92	Agreed
3.	The computer systems are not enough for the teaching and learning of Financial Accounting in my school	2.84	.99	Agreed	3.50	.71	Agreed
4.	The available computer systems do not have Financial Accounting software with which to teach electronic Financial Accounting to students	3.17	.98	Agreed	3.10	.57	Agreed
5.	Power supply is a major challenge to the use of ICI' equipment for the teaching of Financial Accounting Subject in my school	2.98	.94	Agreed	2.80	.92	Agreed
6.	Internet facilities is not available in my school to teach Financial Accounting in the classroom	3.19	.99	Agreed	2.90	.88	Agreed
7.	Projector is not available in my school to teach Financial Accounting in the classroom	2.93	1.02	Agreed	2.80	.92	Agreed
8.	Some Financial Accounting materials such as ledger sheets, business documents specimens, analysis sheet for trial balancing etc. are not available in my school for the teaching and learning Financial Accounting	2.96	1.12	Agreed	2.80	.92	Agreed
9.	Financial Accounting textbooks are inadequate in the school library	2.79	1.07	Agreed	2.70	.68	Agreed
10.	Students are not supplied with enough Financial Accounting material in the classroom by the school management	2.90	1.15	Agreed	2.60	.52	Agreed

The standard deviation score of 1.19 from the least mean score of 2.63 shows the opinions of all students' respondents were not closely related. In contrast, the standard deviation score of 0.52 from the least mean score of 2.60 shows the opinions of all teachers' respondents were closely related. That is, most of the teachers' respondents had a similar opinion on the state of instructional materials for the teaching and learning of Financial Accounting in the sampled schools in Lagos State, Nigeria.

Table 3: t-test for students' perception of instructional methods being used by Financial Accounting Teachers based on gender

	Gender	N	Mean	MD	Sd	Df	t	Sig
Teaching Method:	Male	156	22.15		4.21			
	Female	144	22.49	-.34	3.46	298	.759	.449

The results presented on Table 3 show the perception of male Financial Accounting students (Mean = 22.15, Sd = 4.21) and female Financial Accounting students (Mean = 22.49, Sd = 3.46) on the teaching methods being used by their Financial Accounting teachers. There was not so much difference (-.34) in their perceptions while the difference was not significant ($t = .759, p > 0.05$). Therefore, the null hypothesis was not rejected. This result implies both male and female Financial Accounting students, to some extent, have a similar perception of the teaching method of their Financial Accounting teachers.

Table 4: t-test for difference in Financial Accounting students and teachers' perception of availability of instructional materials

	Status	N	Mean	MD	SD	Df	T	Sig
Instructional Materials	Student	300	20.16		6.15			
	Teacher	10	28.80	.36	4.73	308	-.18	.856

The results presented in Table 4 show the perception of Financial Accounting students (Mean = 20.16, Sd = 6.15) and Financial Accounting teachers (Mean = 28.80, Sd = 4.73) on the availability of instructional materials. The mean difference of 0.36 was found not significant ($t = .18, p > 0.05$). Therefore, the null hypothesis was not rejected. This result implies that both students and teachers of Financial Accounting have similar views of the availability of instructional materials that were averagely available.

DISCUSSION

It is encouraging to note that majority of Financial Accounting teachers were specialists. Figure 2 shows that over 70% of the Financial Accounting teachers studied Financial Accounting while 20% studied Business Education, most probably the accounting option. The remaining 10% were also in a related specialisation (Business Administration). These crops of specialists will encourage higher performance from both students and teachers. This finding corroborates the result of the study carried out by Nwosu, Bechuke and Moorosi (2018) that teachers received appropriate support which aided their quality delivery as qualified teachers. However, the findings in Figure 3 surprisingly revealed that the majority (60%) of teachers of Financial Accounting in the public senior secondary schools in Lagos State lacked industrial experience. In other words, most teachers of Financial Accounting had not worked in any Accounting firm before they started teaching Financial Accounting in the schools as teachers. Industrial experience has a unique, positive impact on the delivery of Financial Accounting lessons in

schools. Uyai and Effiong (2015) had also discovered similarly in their study that both professional qualifications and industrial exposure were responsible for students' poor performance in Financial Accounting. The teaching becomes more practical and understandable than theoretical to the students when there is a reflection of industrial experience in the acquired knowledge.

The results of findings in Table 1 show the absence of some innovative instructional approaches to the teaching and learning of Financial Accounting in public senior secondary schools in Lagos State, Nigeria. The teachers were demonstrating relevant knowledge and skills in Financial Accounting while teaching. However, most of the Financial Accounting teachers were using lecture methods and assignment methods to teach Financial Accounting in schools. The use of accounting automated software package to teach Financial Accounting was barely used. Teachers of Financial Accounting in schools did not use a grouping of students during lessons into smaller groups, as a 21st-century instructional strategy. Financial Accounting did not use instructional strategies that allow students to play out the accounting roles and duties. Igwe and Ikatule (2011) and Tety (2016) also had come up with the findings that inappropriate instructional strategies as well as non-use of ICT-Enabled methods of teaching characterised the pedagogies of Financial Accounting in schools. This problem can be alleviated by setting up a mini business, run by students, but supervised by the teachers. Students of Financial Accounting will handle the accounting records, analysis and computation. This method will improve the understanding and performance of students of Financial Accounting if used appropriately.

The findings in Table 2 show 100% agreement in the perceptions of both the teachers and students on the availability, adequacy and functionality of instructional materials necessary for the effective teaching and learning of Financial Accounting in public senior secondary schools in Lagos State Nigeria. Specifically, it was discovered that the conditions of the classroom were not conducive to effective teaching and learning of Financial Accounting subject. There were also inadequacies of furniture and other schools' facilities, with very limited computer systems for effective teaching and learning of Financial Accounting. Other instructional resources such as multi-media projector, internet facilities and constant power supply were either totally absent or sparingly available. It was also discovered from the responses of teachers and students respondents alike that such instructional materials as ledger sheets, business documents specimen, analysis sheets, and Financial Accounting textbooks were in limited supply. The results of the studies carried out by Okoli and Okorie (2015), Oyetoro and Ojo (2017), Ubulom and Ogwunte (2017), and Ademiluyi (2019) also confirmed that inadequate instructional resources were highly responsible for students' poor performance in Financial Accounting in the schools.

Further, Table 3 revealed no significant difference in the perception of male and female students on the instructional strategies used by their teachers of Financial Accounting. The results on Table 4 showed the deplorable state of instructional materials for the teaching and learning of Financial Accounting subject in public senior secondary schools, Lagos State, Nigeria. Both teachers and students of Financial Accounting had the same perception of the state of instructional materials in the schools.

CONCLUSION

There were more female teachers of Financial Accounting than male counterparts in the public senior secondary schools in Lagos State. All the Financial Accounting teachers in public senior secondary schools in Lagos State were first-degree holders; most of them were specialists in

Financial Accounting. Most of the Financial Accounting teachers had more than five years teaching experience. However, only a minute proportion of them had a higher academic degree. In addition, most Financial Accounting teachers had not worked in any Financial Accounting firms before they started teaching Financial Accounting subject in the schools as teachers. The instructional strategies used by Financial Accounting teachers were elementary and traditional. Some innovative instructional strategies relevant in this 21st-century were either totally absent or not adequately used for the teaching and learning of Financial Accounting in schools. Most of the instructional materials necessary for the effective teaching and learning of Financial Accounting in public senior secondary schools in Lagos State were inadequate and malfunctioning.

Based on the conclusions previously discussed, several recommendations were made. First, the Ministry of Education as well as School Management in public senior secondary schools in Lagos State should organise urgent and periodic workshops and seminars for teachers of Financial Accounting so that the gaps created by lack of industrial experience can be filled for immediate recovery and rescue of the poor performance of students in Financial Accounting. Next, the Ministry should also employ more male Financial Accounting teachers into public senior secondary schools in Lagos State. Financial Accounting teachers should also use ICT-based, innovative and experiential learning strategies such as establishing mini-business incubators in schools where the students of Financial Accounting students can practically learn some accounting competencies. Moreover, the government should provide adequate infrastructure and modern equipment for the effective pedagogy of Financial Accounting in schools. Students should have a positive orientation and improve their attitudes towards classroom attendance, assignments, reading and studying of Financial Accounting subject. On a different note, the industries should support the teaching and learning of Financial Accounting in schools by releasing their staff to impart professional skills and knowledge in the students. The authors of textbooks of Financial Accounting should use simple vocabularies and proper examples and illustrations for easy comprehension by the students.

The limitations of this study are the coverage and the scope, which could not extend beyond an Education District in Lagos State, Nigeria, and only senior secondary school level. It is, therefore, suggested that further study should be extended to other Education Districts in Lagos State, and other States in Nigeria. In the same vein, tertiary institutions within Nigeria should be researched as well with the same or related variables or title for generalisation of the findings.

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