

Remedies to Challenges Confronting the Teaching and Learning of Accounting in Public Secondary Schools: A Conceptual Review

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Abstract

Accounting plays an important role in enhancing the transparency of the information which helps users in decision making. The paper highlights the remedies to challenges confronting the teaching and learning of accounting in public secondary schools. Secondary data and information gotten from Journals Articles, textbooks, magazines, archives, newspapers, and the internet were reviewed in the study. The challenges confronting teaching and learning of accounting includes inadequate funding, shortage of qualified accounting teachers, poor method of teaching, inadequate accounting textbooks and workbooks, lack of meaning of concept, inadequate teaching and learning environment, lack of instructional materials, poor time management. The study spelt out remedies for these challenges such as: provision of funds to secondary education sectors, provision of employment of qualified teachers in proportion with the number of students. Accounting teacher should motivate the students' positively by telling them how easy it is to study accounting, teachers should organize weekly tutorial, assignment and tests continuously. This will enable students to think critically at a higher cognitive skill's level in their secondary schools.

Keywords: *Learning of Accounting, Secondary Education, Challenges, and Remedies.*

Secondary Education is a system of education which was strongly designed to contribute meaningfully to the living of individuals and prepares them for higher education. This means that secondary education has a place in the present 6-3-3-4 system of education which makes it compulsory in Nigeria education system. The Federal Republic of Nigeria (2004) stated the broad goal of the secondary school education is to prepare individuals for useful living within the society and higher education. To achieve these objectives, secondary school education in Nigeria has six years duration given in two stages three years of junior secondary school followed by three years of senior secondary school; the curriculum designed for senior secondary school is comprehensive and broad-based, aimed at broadening students' knowledge and outlook. Subjects offered in senior school are in two group's core subjects, vocational and non-vocational

Introduction

commonly known as Commercial, Arts, and science subjects.

Commercial students are regarded as vocational students. One of the core subjects that distinguished vocational students from others discipline is Accounting and this has called for inclusion of the subject into secondary curriculum. The inclusion of Accounting in the Secondary curriculum is to build on the work that has been done in Book-keeping at the Junior Secondary School. Accounting aim at providing specialized instruction to prepare students for a career in the financial accounting field, fundamental instruction to help students assume their economic roles as consumers, workers, and citizens, background instruction to assist students in preparing for other professional careers. According to the National Examination Council (NECO 2004), the general objectives of studying bookkeeping and Accounting at senior secondary school includes; to enable senior secondary school students appreciate the basic rules, functions, and principles of accounting, to lay proper foundation for further study of accountancy and allied courses at higher level and to enable the students understand basic accounting principles, practice and their applications to

modern business activities. According to Trapez (2008) cited by Jubril (2011) observed the following as importance of Accounting

- ✓ Accounting is a life blood of running any business. It serves as a tool for improving her business and helps it reach its full potential.
- ✓ Accounting statements are used by individuals externally to determine the value of a company.
- ✓ Accounting shows information in determining a company's worth to persons who will assess such externally.
- ✓ Accounting will help you keep track of the progress of how your business is doing.

Despite the importance of Accounting in the society, organizations and to individuals as highlighted by experts in the field of accounting, it was observed that the secondary school students are not interested in Accounting which may be as a result of poor academic performance, lack of qualified teachers, lack of instructional materials, poor methods of teaching, poor curriculum development, dearth of infrastructure, inadequate classrooms and offices, inadequate facilities and sub-

standard library. According to Abdulrashid (2012), it was observed that many secondary schools lack the infrastructure that would provide safe, efficient and effective schools. Schools are still largely dilapidated and are unsuitable for as conducive learning. Students do well when they study in a conducive learning environment. Students and teachers perform at their optimum when environment is conducive for teaching and learning. According to Aina (2004) pointed that the attitude of the students towards learning of Accounting in secondary schools are somehow not encouraging and this has led to their poor performance in the external examination. This paper therefore, is to justify the challenges facing students in the learning of Accounting in secondary schools and make suggestion on ways to reduce the identified problems.

Concept of Accounting

The concept of accounting can be view from different perspective as it is being defined by different authors, but in this paper only three definitions will be considered just to explain what accounting is all about. Guest (2006) defined Accounting as a practice of recording, classifying, summarizing, analysing and interpreting the financial transactions and communicating

the results thereof to the persons interested in such information, he stated that accounting deals with recording financial transactions of business in the first book called Journal; Classifying the recorded data of similar nature in a book called Ledger; summarising the classified data to know the result of business operation and its financial position in a book called Trial balance, Income statement and Balance sheet; analysis and interprets the summarised data in such a way to get a meaningful judgment about the operational result and financial position of the business; communicating the interpreted data to the various users; maintaining record of the business; calculating of profit or loss; assessing the financial position of business and providing financial information to various users.

To support the above definition, Deardeepak (2006) in Diddy (2006) defined Accounting as a system of recording, reporting financial transactions of the company into the books of the accounts, he categorized accounting transactions as Fixed Assets, Liabilities, Revenues, Expenses and Share Equity into the books of Accounts which provide useful information to Investors, Tax Authorities to take decision. With these definitions, it shows that

Accounting play an important role in enhancing the transparency of the information and it provides standardized ways of recording transactions.

Accounting is the process of recording business transaction in a systematic form so that the financial position of the business can be communicated to the users of such accounting information. Igboke (2003) sees accounting as that which equips individual with knowledge of recording, analyzing, classifying and interpreting financial information as well as the pedagogy required in teaching the skills. Accounting is important to the economic and business financial world. The Objectives of the Accounting Curriculum are to:

- ✓ Facilitate a transition in the use of business concepts and techniques acquired in integrated business with accounting.
- ✓ Provide the students with basic knowledge in business concepts and principles through efficient selection of content and sequencing
- ✓ Show accounting in the inter-relation with other subjects.
- ✓ Show accounting and its link with industry, everyday life, benefits and hazards.

- ✓ Provide a course, which is complete for students not proceeding to higher education while it is at the same time a reasonably adequate foundation for a post-secondary business education course.

Effective Methods of Teaching Accounting

Actually there is no particular method of teaching accounting because there are many calls in recent years for a reorientation of Accounting teachers on the effective methods of teaching Accounting (Bragg, 2001 and Orr, 2001). There is the need for the Accounting teacher to teach and continue to teach proper Accounting concepts. This will make the student learn acceptable skills that will make him succeed in examinations and also be employable in the world of work. There are many methods of teaching but these two are considered and commonly used than others, the methods are teacher-centered and students centered methods.

- ✓ **Teacher-Centered Methods:** This method does not apply activity based learning to encourage students to learn real life problems based on applied knowledge. Since the teacher controls the transmission and sharing of

knowledge, the teacher may attempt to maximize the delivery of information while minimizing time and effort. As a result, both interest and understanding of students may get lost. In order to ensure active participation of students in the class, Zakaria, Chin and Daud (2010) specified that teaching should not merely focus on dispensing rules, definitions and procedures for students to memorize, but should also actively engage students as primary participants.

- ✓ **Student-Centered Method:** Teachers apply this method because it promotes interest, analytical research, critical thinking and enjoyment among students (Hesson and Shad, 2007). According to (Greitzer, 2002) this method is adopted in order to enhance active learning among students and which is also motivates goal-orientated behaviour among students and as a result of this the method is considered to be effective in improving student performance.

For an effective use of these methods of teaching, the teacher according to Pollyn (2004) should seek for the right materials within the environment that will help him or her to give out the right knowledge to the students. The primary aim of an Accounting

teacher, who uses the effective methods of teaching, should be to produce a perfect student who should become a proud post secondary school graduate and the right manpower of his nation.

Approaches to the Teaching of Accounting

Accounting is a textbook course and what the teacher teaches depends, to a large extent, on the arrangement and content as presented in the text. Many approaches in teaching of Accounting were suggested by (Osuala 1996). Among these approaches are; Developmental Approach, Journal Approach, Leader approach, Balance Sheet Approach, and Balance Sheet Equation.

- ✓ **The Developmental Approach:** This approach involves the presentation of materials from simple to complex. Accounting ideas are logically and sequentially arranged to enable students understand problem solving via accounting cycle.
- ✓ **The Journal Approach:** This approach is a very effective method of teaching Accounting as teaching starts from the books of original entry. Learning from the journal helps the students post items to the ledger and other books fast. The teacher effectively uses this approach on

students who want to learn accounting quickly.

- ✓ **The Ledger Approach:** In the Ledger Approach, the accounting teacher uses the “T” accounts in the presentation of the facts. The how and why of debit and credit are emphasized and the equality of both sides of account is determined at the Trial Balance. The Accounting teacher uses this approach for fact-learning and skill-building.
- ✓ **The Balance Sheet Approach:** The use of balance sheet approach as a point of beginning rather than a final goal gives the student a clear indication of what his terminal objective is, and the importance of Accounting records. It also teaches the students the balance sheet equation of $L + C = A$ (Okpanku, 2004).

However, the approach adopted by the teacher notwithstanding, the Accounting teacher should be encouraged to participate in furthering the spirit of enquiry and critical thinking in the classroom. Teaching approaches abound in the world of accounting, but Accounting teacher must concentrate on that type of effective teaching that empowers the teacher in the classroom to help his/her students forge

meaning in the classroom situation (Anih, 2004).

Challenges Facing the Teaching and Learning of Accounting in Secondary Schools

The following are the challenges facing teaching and learning of Accounting in public secondary schools.

- ✓ **Inadequate Funding:** This is the major problem facing education sector. The government finds it extremely difficult to release reasonable fund to education sector. Consideration is not given to acquisition of machines, tools and materials which will enhance students’ skill acquisition. This therefore makes it difficult for the students to acquire the proper skills.
- ✓ **Shortage of Qualified Accounting Teachers:** According to Yusuf.A (2006) Teachers refer to graduates of Accounting Education. The two options are qualified personnel to work in the office as accountant and book keeping and accounts teachers. However, unfortunately, the very few Accounting teachers available prefer opting out of teaching to industries, thereby compounding the shortage of qualified personnel in teaching and conduct of

book keeping and accounts examination. There are also no replacements of dead qualified accounts teachers who have accepted to teach. In the absence of book keeping and Accounts teachers, people from other disciplines come into the book keeping and accounts to teach courses without imparting the right knowledge on the students.

✓ **Poor Methods of Teaching**

Accounting: Accounting is a meticulous, systematic approach to recording, reporting, and analysis of a company's transactions. Accounting rules demand rigorous adherence so that a firm's results correctly reflects reality. Teachers should not just teach students only how to record and report certain events, but they also need to be taught what accounting principles to apply in specific situations. Students can get lost and confused very easily in their studies if they choose to memorize each accounting principle rather than understand the logic behind each concept. In addition, because accounting is cumulative in nature, each learning objective builds on the previously learned concepts and procedures. Teacher must teach students to master

some of the most fundamental principles at the beginning of the subject in order to tackle more difficult concepts later on. For example, if a student doesn't understand the 'double-entry bookkeeping system' whereby each transaction causes at least two entries in the ledger accounts (a debit & a credit), he will most likely have difficulty learning more advanced material later on. Without additional opportunities to reinforce these concepts, a student can easily become frustrated and perceive accounting to be a boring requirement full of meaningless jargon (Paul, 2011).

✓ **Lack of Meaning of Concept:** Most of the Accounting teachers often present isolated fact with no regard to any context that might give meaning to concepts. Speculating on the reasons for such lackluster teaching of concepts. David (2013) argues that bona fide discussion is usually suppressed by some teachers with the belief that the purpose of teaching is to transmit fixed knowledge to students. This is unfortunate because memorizing a lot of facts as isolated bits of information does not generate the meaning of concept. Student teachers who are taught

Accounting by rote are rather like parrots that have been taught to recite without understanding conceptual issues.

- ✓ **Inadequate Accounting Textbooks and Workbooks:** Efiang (2005) in Yusuf (2006) stated that another problem inhibiting the development of book keeping and Accounting in Nigeria is inadequate textbooks and workbooks. While, textbooks and workbooks authored by Nigerians are surfacing in the market in area such as Accounting etc. Books on information technology which is now part of book keeping and Accounting is hard to come by. This creates problems for book keeping and Accounting educators of the subject. Therefore, graduate of Accounting education who are taught without these facilities cannot in any way be able to teach this aspect of the subject..
- ✓ **Lack of training in Process Skills:** It has been found out that teachers do not form the most part, provide training or practice in critical thinking, problem solving, decision making or other process skills (David 2013). In fact, the view that teachers should devote attention and time in teaching students how to think around concepts is popular

among many educators today (e.g. Savage & Armstrong, 2000). The latter writers, for instance, stress that learners who leave school with highly developed thinking skills have powerful intellectual skills they can apply to develop and understand other concepts in new situations.

- ✓ **Instructional Materials:** Instructional materials affect the student understanding and perception of teaching of Accounting in Nigeria. In the light of this, the use of computer-based instructional programmes tend to improve achievement scores of students as compare to the use of traditional or regular methods of instruction. Kiboss (2002), Kiboss and Ogunniyi (2003), Tanui (2003), cited by Yusuf (2006) teaching of Accounting are done more on theoretical bases instead of both theoretical and practical since the use of their functional office equipment are practical based subjects such as computer, shorthand, typewriting even accounting where students are expected to make use of computers, printer, photo copying machines etc.
- ✓ **Poor Time Management:** Time is an asset and should be utilized properly.

Muturo (2001) points out that the amount of time allocated to a particular subject influences curriculum implementation. It is observed that the amount of time allocated to a given subject has some effect to the achievement of the learner. Lack of enough time may affect the students in a given subject.

- ✓ **Inadequate Teaching and Learning Environment:** The environment of a given school plays a significant role in the teaching and learning processes. Lack of conducive learning environment is also a challenge confronting teaching and learning in most secondary schools. According to Charlotte (2009) “when the class is too small to accommodate students, some of them will not pay attention” the students will get tired and this will give room to noise and moving from one seat to another.

Remedies to the challenges Facing Teaching and Learning of Accounting in Secondary Schools

The following are the suggested ways of bringing an effective teaching and learning of Accounting in public secondary schools.

- ✓ Government should improve on the funding of secondary education sectors to ensure provision for students’ capacity building to learn
- ✓ Government should make provision for employment of qualified teachers in proportion with the number of students in accounting.
- ✓ Accounting teacher should motivate the students’ positively by telling them how easy it is to study accounting and teachers should organize weekly tutorial, assignment and tests continuously. This will enable students to think critically at a higher cognitive skill level in their secondary schools.
- ✓ Teachers should be diversified between different methods of teaching accounting. They can utilize the Internet and multimedia as avenues to deliver valuable information for students to understand.
- ✓ Time allocated for teaching and learning of accounting should be considered while designing curriculum for secondary schools and conducive classroom to encourage teaching and learning of accounting at any time.

Conclusion and Recommendations

It is obvious that teaching and learning accounting in secondary schools is confronted with challenges such as inadequate funding, lack of qualified Accounting teachers, lack of instructional materials, poor methods of teaching Accounting, poor time management, inadequate teaching and learning environment. These problems can be ameliorated by adhering strictly to the remedies itemized.

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