**AVAILABILITY AND USAGE OF INSTRUCTIONAL MATERIALS IN THE TEACHING AND LEARNING OF FINANCIAL ACCOUNTING IN SENIOR SECONDARY SCHOOLS**

**ABSTRACT**

This project tried to identify the availability and usage of instructional materials in the Teaching and Learning of Financial Accounting in Senior Secondary Schools. The instrument used was questionnaire for both teachers and students. An analysis of the respondents was made; of percentage method of data was used. The data review shows that instructional materials enhance the teaching and learning of Financial Accounting in Senior Secondary Schools. The finding shows that the present status and preference for the supply of teaching materials and equipment to work with is very low. On the issue of qualified teachers, it was quite glaring that many of the schools have few Financial Accounting teachers to handle Senior Secondary Schools Students in all Accounting subjects to be taught in the schools. Based on the findings, there is the implication that many aspects of the Financial Accounting syllabus cannot be perfectly handle by many of the borrowed teachers. Hence, there should be much encouragement given to both accounting teachers’ and students’ a like much price and interest in the teaching and learning of Financial Accounting subjects on school’s time table are to be provide form adequacy. There is need to encourage and motivate of Financial Accounting Studies. It is strongly recommended that more skilled teachers should be employed to cope adequately with the curriculum.

**CHAPTER ONE**

**1.0 INTRODUCTION**

The write up is to examine the Availability and Usage of Instruction Materials in the Teaching and Learning of Financial Accounting in Five (5) Senior Secondary Schools in Odeda Local Government Areas in Ogun State.

This Issue of Availability and Usage of Instructional Materials in the Teaching and Learning of Financial Accounting in Five Senior Secondary Schools has been the concern of the students, teachers, schools administrations as well as the state and Federal Governments.

The attempt of the researchers on this study is to lay a firm foundation for Availability and Usage of Financial Accounting in Five (5) Senior Secondary Schools.

**1.1 BACKGROUND OF THE STUDY**

Financial Accounting to is built around concepts can be illustrated with simple teaching materials.

The usage of instructional materials essential in any instruction interaction meant to produce learning.

There should be no excuse or reason what so ever for not making use of instructional media by teachers.

Generally, instructional materials are those resources employed to facilitate effective teaching and learning process. They are used to provide the richest possible teaching learning interaction between the teaching and learners by promoting effective communication process.

Instructional Materials or gadgets are material that are designed to make lessons more meaningful and clearer to the learners in the teaching and learning situation.

Instructional Materials that supplement verbal description and make teaching more clearly and understanding to the students.

Akinroyewa (1990) said that Instructional Materials or gadgets are materials that are designed to make lessons more meaningful and learning situation.

Asaba (1990) opined that teaching materials serve as a useful tools that enable the learners to see, hear, recognize and appreciate as they learn thereby utilizing almost the five sense modalities at the same time.

Ehiemetator (1990) stated that in the developed world, Financial Accounting theory practice must first reached their peaks, adequate textbooks with accompanying workbooks here been develop to facilitate the teaching and learning of the subject. Adeyanju (1991) Instructional Materials are “Information carrying technologies that are used for instructional purpose with the hope of delivering educational information very quickly and widely.

Unfortunately, the students in Nigerian are less privileged since most Financial Accounting textbooks and some of the text books are written to meet the needs of the students of develop country.

It is a common practice for people to forget instructions easily within a relatively short time.

When teaching aids are well chosen and used appropriately the following values are enhanced in learning.

Perception Understating Reinforcement or knowledge of result Transfer of Learning Intellectual curiosity Longer retention of Learning Stimulating of learners interest

In order to achieve effective learning teachers are advices to:

Adequately utilize available media Understand the physical basis of media resources Understand factor Understand topic / subject matter Understand group size and location Understand Economic factors Utilize Necessary or Obligatory Media Understand Task Factor i.e cognitive objectives, affective objectives and psychomotor objectives.

Therefore the construction of instructional aids in the teaching and learning of Financial Accounting in Senior Secondary Schools is very vital and valuable.

**1.2 STATEMENT OF THE PROBLEM**

This research work interested in finding answers to the parts played by Instructional Materials in the teaching and learning of Financial Accounting in Senior Secondary Schools, especially Odeda Local Government in Ogun State.

The problems facing teaching and learning of Financial Accounting in Senior Secondary Schools are:

Inadequate competent teachers in the school system Students perform poorly in Financial Accounting Lack of competent teachers in some schools Insufficient funding by the Government Insufficient allocation of time on the time table for the Financial Accounting cluster of subjects.

**1.3 PURPOSE OF THE STUDY**

The purpose of this study are to;

1. Increase the knowledge of each subject Enable the learner to wisely select a career
2. Identify the problems militating against the teaching and learning of Financial Accounting in the Senior Secondary Schools.
3. Evaluate the extent to which these materials are being used
4. Identify the roles of Instructional Materials in the teaching and learning of Financial Accounting in Senior Secondary Schools. And to provide occupational planners and decision making.

**1.4 RESEARCH QUESTION**

The research questions which this study tend to resolve are:

1. Are there motivational techniques sued to stimulate interest in Financial Accounting?
2. Are those Instructional Materials available in Secondary Schools?
3. Are teachers teaching Financial Accounting in Senior Secondary Schools really qualified for the job? Has there been any contribution made by institute of Chartered Accountant of Nigeria (ICAN) so for towards the improvement in teaching and learning of Financial Accounting in Nigeria Senior Secondary Schools?
4. To what extent has the absence of instruction gadgets such as Audio media, visual, projected, non-projected play negative impact on the teach and learning of Financial Accounting in Senior Secondary Schools?
5. Do these materials enhance effective teaching and learning of Financial Accounting in Senior Secondary Schools?
6. Are some of these materials constantly used in the teaching and learning of Financial Accounting in Senior Secondary Schools?

**1.5 SIGNIFICANCE OF THE STUDY**

The study is carried out to assist the following:

To enable both the teachers and students to have effective teaching and learning on Financial Accounting. To enable Accounting teacher to know how to motivate their students in order to stimulate their interest to achieve their goals. It will also enable the students to know more about the Financial Accounting and to know it’s usefulness for their future career. To enable Accounting Student’s to identify their problems and find solutions to them at the earliest convenience.

**1.6 SCOPE OF THE STUDY**

This research study is restricted to five (5) secondary schools in Odeda Local Government Areas of Ogun State Namely:

Egba Odeda High School, Odeda Nawair-ud-deen Grammar School, Obantoko Salawau Abiola Comprehensive High School, Osiele Orile-Keesi Grammar School, Olodo Orile-Kemta Comprehensive High School, Olugbo.

**1.7 LIMITATION OF THE STUDY**

Much is expected of this research work as the research hers intend, but they were faced with the following constraints:

The research period is limited and funds at their disposal was limited . Some materials needs in carrying out the study were not found on time. Some respondents showed negative attitudes towards the questionnaires.

**1.8 DEFINITION OF TERMS**

**Instruction Materials:** These are materials objects that aid teaching and learning more meaningful teachers use them to explain, illustrate and simplify concepts and ideas.

**Learning Gadgets:** These are materials designed provided genuinely for the purpose of instructional usage overhead projectors, charts, textbooks, slides e.t.c

**Financial Accounting:** It is the recording of day-to-day business transactions in a systematic manner.

**Learning**: Learning is relatively permanent change in behaviour as a result of exposure to conditions in the environment. It is also defined as acquiring knowledge or skills gained through study or by being taught (Oxford Advanced Learner’s Dictionary).

**Researcher:** A person carrying out an investigation in order to discover facts or get additional information (Oxford Advanced Learner’s Dictionary).

**Research Question:** Some hypothetical question raised by the researcher to help him carrying out the research.

**Respondent**: A person who answers questions, especially is survey or questionnaire (Oxford Advanced Learning Dictionary).

**CHAPTER TWO**

**REVIEW OF LITERATURE**

**INTRODUCTION**

Our focus in this chapter is to critically examine relevant literatures that would assist in explaining the research problem and furthermore recognize the efforts of scholars who had previously contributed immensely to similar research. The chapter intends to deepen the understanding of the study and close the perceived gaps.

Precisely, the chapter will be considered in three sub-headings:

* Conceptual Framework
* Theoretical Framework

**2.1 CONCEPTUAL FRAMEWORK**

**Brief History On Financial Accounting**

**The Period Before 1850 A.D.**

Though the first accounting records pre-dated in the invention of money by several thousand years, it seems that Financial Accounting become widespread in classical Greece and Rome around 600 BC. Accounting then was only in relation to record keeping which was primarily concerned with money transactions.

Records of financial transactions were kept in different modes/styles e.g. marble tablets, papyrus, etc. the crusades in Italy around 11th to 13th centuries gave rise to the development of trade. As trade expanded, more wealth was accumulated and there was increased need for record-keeping. Development of the art of writing, of arithmetic and the use of money as a common denominator aided the development of accounting. Rudiments of double-entry book-keeping was developed in the form of `charge' and `discharge' for transactions which were later termed 'debit' and `credit'. This system, then called Venetian method, was in use in Venice, Genoa, Florence, and many other Italian cities.

However, the first complete recorded work on double entry book-keeping was the treatise published by an Italian monk and a teacher of mathematics, Luca Pacioli (1445-1515) in 1494, in Venice. The treatise was titled "Summa de Arithmetica, Geometrica, proportionate, el propotionalita (All about Arithmetic, Geometry, Proportions and proportionalitics) which contained a few chapters on Accounts and Records. In the book, Pacioli described three waste books of Account: the waste book (rough note showing transactions), the journal and ledger. Then extraction of Trial balance was done only when the ledger was full, and a new one was being opened. Pacioli (1494) opened that the recording of economic transaction ns lends itself to a twofold effect which forms the basis of any algebraic function-the giver and the receiver ore of the same value.

Later development in the period after Pacioli's initiative included the gradual replacement of the waste book with invoices and receipts use of subsidiary books, the regular extraction of trial balance, determination of profit through the profit and Loss Account and the preparation of the Balance Sheet.

**History of Accounting in Nigeria**

The establishment of Accounting started in Britain, from where Accounting was imported to Nigeria. During the pre-independence period, in Nigeria, especially before the establishment of the Colleges of Arts and Sciences (particularly the one in Ibadan), people who wanted to enroll into accounting profession had to be trained through article-ship. This meant that, they had to be attached as apprentices to those in the profession already. When the College of Arts and Sciences in Ibadan (now University of Ibadan) was established, it offered courses in accounting; students were prepared for the intermediate level of ACCA (Association of Chartered Certified Accountants), a British Accounting Body.

In 1960, the University of Nigeria Nsukka started offering courses in Accounting, theAhmadu Bello University, Zaria and the University of Lagos joined in offering Accounting courses form 1962.

Other Nigerian Universities and Polytechnics follow suit in the later years. Together they produce large number of accounting graduates (B. Sc. and HND holders).

In 1960, specifically on 17th November, some Nigerians who had some professional training in Accounting from different parts of the world, got together and formed an association called Association of Nigerian Accountants. This was the first attempt at forming a national and indigenous accountancy professional body in Nigeria. It included people working in companies, industries, government offices, etc. The Association was formed with the view to provide and maintain a high standard of Accounting in Nigeria. The Association was granted official recognition by the Federal Government of Nigeria on 28th September 1965 with the name Institute of Chartered Accountants of Nigeria (ICAN), through an Act of parliament, Act No. 15 of 1965. ICAN was then inaugurated on 21st October 1965. From then onwards to August 1968, the Institute was granting automatic membership status to deserving individuals.

In conclusion, Financial Accounting came into limelight in Nigeria with the issue of National Police on Education (1977) inter-revised in (1981). The policy is aimed at among other things, the acquisition of the appropriate skills, abilities and competencies both mental and physical, as equipment for the individual to live in and contribute to the development of his society.

**Concept Of Financial Accounting**

Financial Accounting is often referred to as the language of business. It represents the means of communicating the affairs of the business to the various user groups.Although, Financial Accounting is not restricted to business alone, governments and individuals (like workers, housewives, investors, etc) also use some accounting concepts in their day-to-day activities. For example, these persons keep records of their incomes and spending during a given period. This resembles the cashbook or income and expenditure account Financial Accounting is about record keeping and using the kept records in preparing financial statements that would show the result of operations of an entity and its financial position.

In one of the early literatures in Financial Accounting Ausubel (1970), stated that sequencing of subject matter or concept from general concept to the specific such that meaningful relationship can be deciphered from it, is guided discovery learning.

Several factors influence the teacher's choice of teaching method for classroom instruction. However, Onwebgu and Kpangba (1995) opined that some of these factors are:

* cost,
* preparation time,
* knowledge of the method,
* nature of the subject matter curriculum prescription and
* research recommendations on sequencing of the learning experience;

These are factors that Financial Accounting teachers must bear in mind.

Financial Accounting teachers' effectiveness in instructional delivery, according to Akintelure (1998), depends on their consideration of the nature of the subject during instructional planning. According to her, Financial Accounting is not a subject that can be mastered by mere memorization of the basic rules.

It requires total involvement of the learner in the learning; process, sound theoretical knowledge and intensive practice in application of basic principles. However, the extent to which Financial Accounting teachers involve these principles to teach Financial Accounting is yet to be determined.

In a research conducted by Ogunu M. A. (2000), poor academic performance has been identified as a problem in Nigerian secondary school public examinations. For example, WAEC (2000) analysis of percentage performance of candidates in twenty popular subjects in West African Senior Secondary Certificate Examination for 1998, 1999, and 2000 revealed that 52.48%, 58.38% and 51.21% percentage failure in Financial Accounting was recorded. In the same vein, Akintelure (1998) blamed the problem on accounting teachers' insensitivity to the nature of Financial Accounting when planning instructional activities in the classroom.

Yusuf (2006), objectives of Financial Accounting are geared towards making the students to appreciate the rules and functions of Accounting, lay a sound foundation for further study of Accounting at higher level and also assess candidates' knowledge of basic accounting principles and their application to modern business activities.

Financial Accounting is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data ofan organization to the users for objective assessment and decision making (Asaolu, 2002).

Accounting data are processed into accounting information through the use of accounting principles and conventions.

**Definition Of Financial Accounting**

Financial Accounting is part of the Business Studies Curriculum in the group of Vocational Subjects and, according to WAEC (2004); Financial Accounting is the most popular subject that students offer among the vocational elective subjects. Financial Accounting aims at providing specialized instruction to prepare students for career in 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 requiring advanced studies in Financial Accounting; and Financial Accounting skills for personal use in future.

According to Asaolu (2002); Financial Accounting is 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.

From the above definitions, we see that Accounting involves:

• Recording of business transactions that have at least in part, a financial character.

• The recording is done in a way which identifies the different classes and types of transactions. For example, sales oh goods are recorded separately from purchases of goods.

• The resulting records are summarized in such a way that the owners or other who has an. interest in the business can see the overall effect ofall the transactions.

The summary of the above statement is that the work of an accounting practice is mainly concerned with data storage, calculation, data processing and communication. All of these are information related activities.

Accounting information can also be used in making decisions about how wealth is to be distributed all over the world. As the number of transaction increases and the processing becomes so much for one accountant, a means was then devise to group similar transactions into classes, with a special journal used to record each class of transaction. Thus the combination of accounting records and procedures designed for an entity known as accounting efficiency. These procedures were then modified by creating several journals each of which carries a special class of transactions. The number and kinds of journals used are influenced by the type of business and information desired.

**Accounting Principles**

The Accounting principles are known as "Generally Accepted Accounting Principles." They are the fundamentals which guide accountants in recording, appreciating and assessing accounting information as well as the preparation and interpretation of financial statements. The accounting information system is proven, time honored, and its format is universally understood. Books of Accounts prepared by Accountants in one part of the world are easily understood by their counterparts in other parts of the world because the information system is based on principles that are widely accepted and globally used. Accounting principles can be classified into two categories, namely:

1. Accounting concepts and
2. Accounting conventions.

**a. Accounting Concepts**

This refers to those basic assumptions or conditions upon which the science of Accounting is based. SAS 1 identified seven of these concepts:

1) Entity Concept: According to the standard, *"every economic unit regardless of its legal form of existence is heated as a separate entity from parties having propriety or economic interest in it ".* In Accounting, business is considered to be a separate entity from the proprietor(s). This concept is applicable to all forms of business organizations.

2) Going-Concern Concept: This is the assumption that a business unit will operate in perpetuity; that is, the business is not expected to liquidate in the foreseeable future.

3) Periodicity Concept: According to this concept, the life ofthe business is divided into appropriate segments for studying the results shown by the business after each segment. In accounting, such a segment or time interval is called "accounting period". It is usually a year.

4) Realization Concept: This concept states that revenue is recognized when a sale is made. Sale is considered complete at the point when the property in goods passes to the buyer and he becomes legally liable to pay.

5) Matching Concept: According to this concept, the earned revenue and *all* the incurred costs that generate that revenue must be matched and reported for the period. The term *"matching"* means appropriate association of related revenues and expenses.

6) Consistency Concept: This concept holds that when an enterprise has adopted a method, it should continue to use that method in subsequent periods so that comparison of accounting figures overtime could be made.

7) Historical Cost Concept: This concept states that the basis for initial accounting recognition ofall assets acquisitions, services rendered or received, expenses incurred, creditors and owners' interests is the actual cost for the transaction(s).

**b. Accounting Conventions**

These are customs or traditions, which guide the Accountant while preparing the accounting statements. Accounting conventions includes:

1) Substance over form: This convention states that business transaction should be accounted for aid presented in accordance with their substance and financial reality and not merely with their legal form.

2) Objectivity: According to this convention, data presented on the financial statements should be supported by verifiable evidence and demand the independence of judgment of the part of the Accountant preparing the financial statements.

3) Fairness: This convention requires that accounting reports should be prepared not to favor any group or segment ofsociety.

4) Prudence: Also known as *"conservatism convention".* It states that greater care in the recognition of profit should be exercised whilst all known losses are adequately provided for.

5) Materiality: The principle holds that only items of material values are accorded their strict accounting treatment.

**Purposes Of Accounting**

Accounting like every other field of human endeavor has a purpose. The purposes/ objectives of Accounting include:

• **Keeping of Records:** Accounting is done in order to keep a systematic record of financial transactions. Without proper record/book keeping, there would be a great burden on the human memory to provide such information which may be less accurate clue to the nature of humans.

• **To ascertain Profit or Loss:** Accounting helps in the determination of the profit or loss. This is achieved through proper record keeping of revenues and expenditures during a given period.

• **To ascertain the financial position of a business:** Accounting also helps in the determination of the financial position of a business through the provision of information on what the business owns, what it owes and who owes it.

• **Facilitate Decision Making:** Decision making is only possible where the required information is provided. For example, if a business makes a profit of N20, 000, how is the profit improved upon? Is it by reducing avoidable costs or by increasing productivity?

• **Reports stewardship:** Accounting recognizes the separation of business from its owner(s). This separation makes it possible for the efficient management and reporting of the business performance at regular intervals.

**Users Of Accounting Information**

These are categories of persons/ institutions having a reasonable right to information concerning an entity. Such right may arise from public accountability to statutory powers to obtain information. This includes:

**1.** **Owners:** These category of users group have provided a substantial proportion of the organization's financial resources and are interested not only in the earnings which result from the management use of these resources but also in what proportion they can reasonably withdraw for personal use without making the organization worse-off than before in its capacity to use these resources to generate future earnings.

**2.** **Creditors:** These have supplied goods and services to the organization and are interested in receiving payment for them. There must therefore be information available to potential creditors, which show the organization's financial ability to meet its obligations to creditors.

**3.** **Suppliers of Loan:** Information is needed by this group about the organization's ability to pay interest on loans and repay the capital when it becomes due.

**4.** **Government:** Information is needed by Government in order to ascertain the amount of tax to impose on profits. Government also requires accounting information for planning and analysis of economic activities in a country.

**5.** **Employees:** These have provided labor and are interested in being adequately remunerated for their services. They require information about the organization's ability to provide a rewarding and stable employment in the foreseeable future.

**Methods Of Teaching Financial Accounting**

Tonne, Propham, and Freeman (1965), Teaching method is the procedure by which the teacher meets the learner at his level, starting with his interest and his problems and then establishes conditions that enables him to proceed to reach self goals in as effective as possible.

Akinseinde (1998), teaching methods refers to the ways and mean in which a teacher adopts to guide the student through learning activities in order to accomplish the desire goals.

According to Quist (2000), pupils learning more effectively if you use a variety of teaching methods. Each lesson should include the followings:

• Spoken information

• Supporting teaching and visual aids Practical activities

• Opportunities for discussion both teacher/pupil and pupil

• Time for thinking and reflection.

Ajelabi (2000) listed some of the following characteristics of good teaching method:

1. It should make use of instructional materials effectively.

2. A good method should create in the classroom a learning environment. 3. It should encourage students to learn doing.

According to Ifeagwu (2001), teaching methods the strategies adopted and used by teachers in transferring learning in a classroom teaching learning process.

According to Cantrell (2004), teaching methods are in a continuum, ranging from exposition to inquiry.

**Exposition Method**

The Exposition method of teaching is conventional and widely used in the classroom. In addition, Cantrell (2004) reported the characteristics of exposition method to include the following: leader-centered, leader-active, learner passive and content emphasis. Examples of exposition method are lecture, discussion, traditional demonstration, guest speaker, panel discussion, story-telling, dramatization, reading of textbooks and manuals or handouts.

**Inquiry Method**

The Inquiry method is an approach where the learner generates his/her own form of information and it is characterized by the following features: learner-centered, leader-facilitated, learner-active and learning process emphasis.

The objectives, the teachers, the learner, the subject matter to be taught, the time limitation, and the equipment available are major factors in determine the best method of teaching in a given situation.

The following methods are the major methods for teaching Financial Accounting include:

**Demonstration Method**

It is a method or techniques of teaching concepts, principles or real things by combining oral, explanation with the handling or manipulation of real things equipment or materials (Ifeagwu 2000) Okorie (1986) maintained that Demonstration method is one of the teachers greatest assets in arriving at fundamental skills and practice in a, very short among of time It is a teacher-centered teaching method whereby the leaner watches how the teacher displays the instructional materials to aid teaching and learning process.

**Question And Answer Method**

The method raises a series of questions and answer, directly by the teacher. The questions are constructed with a lot of experts. They reveal to the learner the weakness in his thinking and so constrain him to abandon his wrong ideas for the correct or better ones (Nwosu 1984).

According to Ifeagwu (2000), questioning develops self discipline in students, and develops the good relationship between teacher and learners and express constructive thinking.

**Practice Method**

Is the replication of demonstrated process of achieving a skit-oriented learning? It is the student frequent and systematic repetition of an exercise for skill acquisition (Ifeagwu 2000).

In emphasizing the power of recital and practice, Akoni, Konder and Shunert (1970) stated that people generally remember 10% of what they read, 20% of what they hear, 30% of what they see, 50% of what they hear and see, 70% of' what they say, and 90% of what they say as they do. This shows the high rate of teaming that takes place during practice. "Practice" they say "makes perfect".

Oladele (1998); According to Guthrie, practice helped unite closely and firmly specific Stimulus­-Response bond to form the larger units of behaviour that are call act for example, learning to type on typewriter requires a number of movement of muscles and senses which combine together to make an act.

**Discussion Method**

It is a learning process which implies the participation of pupils in the process of learning by evaluating points of view, raising issues of their own and seeking solution based up on study, examination, and group analysis under the teacher guidance (Isola, B.C. (2010).

**Show And Tell Method**

It is a method where a definite time can be set aside each student to show and discuss within a time limit on item from the business world e.g. journal book, ledger book, possibly once every two weeks (Tonne, Popham, Freedman 1965).

Other methods include Lecture method, Team work, Case solving, Individual homework assignment, Individual class work, Reading of textbooks, Manuals or handouts, Student seminar, Visiting companies, etc.

**Teaching Effectiveness**

Rosenshine and First (1973) correlates that for effective teaching to take place, there must be the following:

1. Teacher is enthusiastic.

2. Teacher is business like and task oriented.

3. Teacher is clear when presenting instructional content.

4. Teacher uses a variety of instructional materials and procedure.

5. Teacher provides opportunities for pupils to learn the instructional content.

Ifeagwu (2000) says that for teaching to be effective, a teacher must use instructional materials, variety of methods, improvisation etc.

Bender and John (1975) say that in order to teach effectively, the teacher needs to provide resource materials of several kinds; this will make information sessions to be more understandable to all the group members.

Flanders 1970 and his associates say that the teacher must do the following for teaching to be effective:

a) Teacher asks questions

b) Teacher accepts pupils' feeling

c) Teacher acknowledges pupils ideal

d) Teaching praises and encourages pupils.

Bowley (1967) says that 'when frequent reference is made to teaching aids such as chart and map, they can be a powerful reinforcement to the spoken words during teaching and learning process.

Dale (1969), as learning outcomes become more varied, increasingly differentiated, learning materials will be needed. The approach through single textbook will not be adequate, he is ready to learn and teaching is rather easy. When a learner is not interested, teaching is difficult and almost futile. The teaching aids and devices provide variety and interest, and help to break the monotony of demonstrations.

Ryan's (1960) and his colleagues conducted programmes of observation studies to identify factors associated with effective teaching. They gave three factors:

1. Teacher is warm and understanding versus cold and aloof
2. Teacher is organized and business likes versus unplanned and slipshod.
3. Teacher is stimulating and imaginative versus dull and routine.

Dale (1948), the teacher must understand that it is worth mastering the methods of audio visual instruction because they can promote good teaching when used properly.

Effective teaching also requires effective use of equipments for business subjects; (Journal of contemporary issue 2004).

According to Judith (1977), the teacher also needs to know where to obtain free materials that can be used for effective teaching and learning process. Sources for free and waste materials are listed below:

• Chamber of commerce: Maps, posters, information about locale.

• Travel agencies, airline and railway: Maps, schedules, colored posters.

• Banks and companies: Rough tellers, ledger books etc.

**Instructional Materials**

In attempting to define the term teaching material, the two key words for instruction and media are defined. However, it should be noted that teaching material is also referred to as teaching medium. The term teaching according to Adekola (2008) is a conscious arrangement of experiences within the study room, classroom, laboratory, workshop, etc. with the aim of helping students achieve the desired change in behavior or performance. Media according to Viloo (2008) is used to think about television, satellite communications, computers and other sophisticated modern technologies. Now, as the name suggests, teaching materials are materials of the visual and audiovisual category that help make concepts abstract and ideas concrete in the teaching / learning process. They are also materials that the teacher uses to complement their learning. Educational materials include materials that make learning easier for better results. Gbamanja (2001) described educational material as any device with teaching content or function that is used for educational purposes, including books, supplementary reading materials, audiovisual and other sensory material, script for audio and television teaching, computer control program for building materials, and manipulation. For Onyeozu (2007), teaching material is a resource material that facilitates teaching and learning. The use of classroom materials not only encourages teachers and students to collaborate, but also leads to more collaborative learning activities among students. Ikerionwu (2000) describes teaching materials as objects or devices that help teachers make learning meaningful for students. The term teaching media, as described by Adekola (2008), describes all available human and material resources that appeal to pupils' sight, hearing, smell, taste, touch or feel and facilitate teaching and learning. Having the opportunity to learn with more than one purpose enables students to learn faster and easier. The use of teaching materials provides the teacher with interesting and compelling platforms for disseminating information as they motivate students to learn more. Educational material is a communication channel through which information for use in training situations is communicated in collaboration with the instructor. When reviewing the description of teaching materials, it should be noted that the understanding behind the use of teaching materials is to help students learn.

**Type of Instructional Material**

Instructional material according to Mustapha et al. (2002) and Azikiwe (2007) are usually classified on the basis of the properties they exhibit. There are a number of training media that can be used cost-effectively and efficiently in the classroom in the accounting learning settings. The teaching material can be roughly divided into three groups, namely audio, video and audiovisual.

Visual aids are resource materials and devices that appeal to sight, touch and smell. They consist of unplanned tools that contain blackboard and glue. Picture aids that contain charts and pictures. Mobile three-dimensional aids, projected aids containing film strips and slides, as well as slides, projector pictures, diagrams, boards, posters, books, samples, etc. For learning Resources that fall under audiovisual aids appeal to the senses. hearing and touch. These include line audio films, audio strip projectors, televisions and VCRs. The audio aids are teaching materials that also appeal to the senses of hearing and touch. This includes records and turntables, cassettes and tape recorders as well as radio and language laboratories.

**Print Material**

Printed material is one of the oldest materials in education. This category of material is useful for informational or motivational purposes. They are used to convey verbal information through pressure. They are the most widely used material in education and include textbooks, journals, encyclopedias, newspapers, magazines, minutes, etc. They provide interns a good source for structuring their lesson plans and notes and can be used as basic guidance. Print media can be used to complement other media with maximum performance. Print can also contain several other media such as images and graphic material and thus function as multimedia (Blythe Lord, 2001 and Kemp & Smellie, 2009).

**Chalk and chalkboard**

They can be used to present instructional content as immediate sketchbook and they are essentially temporary for delineating ideas. When integrated with other media, they can give full explanation. However most teacher in Nigeria schools do not use chalk and classroom presentation in all subject areas. Neatness of the chalkboard must be ensured through the use of guidelines, templates, compasses and straight edged rulers chalkboard should be divided into sections. Lettering should follow the occidental form of lettering that is from the left sector of the chalkboard to the right or use of only the middle portion of the chalkboard. Chalks to be used for teaching must be in form of wedges and cones, so as to give uniform thickness of line. Coloured chalks may be used when it is appropriate to show distinction among parts of drawing and for and for emphasis of teaching points.

**Realia**

These are real things or objects (as opposed to representation of models) as they are without alteration. They include coins, tools, artefact, plants and animals among others. Specimen, exhibits and cut away objects are some of the classification used for realia which have great value in virtually every subject. They can be relevant in subjects in the sciences (biology, physics, chemistry), history, economics and so on. For instance, the use of realia by trainee biology teacher can promote students interest and care for insects, fish and animals and students would become much more involved in the classroom learning. Realia eliminate distortion in student’s knowledge on the topic being taught. Realia provide students the opportunities for “hand on” interaction and experience. (Kemp & Smellie, 2009).

**Still Picture**

They are non-projected, non-motion pictures in opaque form. They are photography representation of people, places or things and can be used to present information in all subject areas. They are readily available for resourceful trainee teachers in magazine, calendars, illustration from textbooks, newspaper and so on. When still pictures are properly mounted on cardboard with proper wedges as individual pictures to produce a single visual. They can be used to pass across wide range of information. (Kemp & Smellie, 2009 and Wittich & Schuller, 2008).

**Graphic Material**

It is a non-photographic two-dimensional material designed to convey a message to students. They may contain symbolic figurative and verbal signs. Graphic material contains drawings, diagrams, posters, etc. Drawing is a more complete and representative layout of life, representing individuals, places, objects and concepts. A graph is an abstract view of abstract relationships, such as the time zone of table charts and classification charts. A graph is a visual representation of numerical data such as a polar graph, a strike graph, a linear graph, etc. Graphics are useful for teachers who teach subjects such as economics, geography and mathematics. Posters are also useful graphic material with combinations of lines, colors and text.

**Audio Material**

Audio material offers a wide range of possibilities for group or individual use, it can be used to learn verbal information and provide training for intellectual and motor skills. In the case of small compact cassette recorders, the audio medium can be created by internship professionals. It can also be used to add other media, such as tapes and slides. They are also important for learning purposes related to the affective learning field. Audio recording can help answer math and language. In addition, multiple copies of media can be easily created. The audio material is equally good for any type of instruction, from speech accuracy to mental imagery, shaped by the music and sound effect. (Kemp & Smellie, 2009 and Wittich & Schuller, 2003).

**Overhead Projector**

Using the overhead projector, transparent materials are projected so that a group can see. It is simple to operate and it is a versatile material for teacher to use. Transparency can face the audience from the front of the room and maintain eye to eye contact with studentswhile projecting transparencies in a lighted room (Blythe Lord, 2001 and Kemp & smellie. 2009).

**Filmstrip Projector**

A filmstrip is a roll of 35 mm transparent film containing a series of related still pictures showing one concept at a time. A filmstrip can either be of a single or double frame format (Ikot, 2008). Filmstrip can be used to teach skills, show relationships in order to convey knowledge, to affect attitude through individual and independent study groups or other tutorial groups viewing.

**Film Projector and Video Player Projector**

Film projector and videotape projector are used to project motion pictures, when motion is a significant factor of a subject. Educational film are in black and white and colour. There are also sound and silent motion pictures. Videotape availability has further widened the possibilities for the use of motion pictures as they can be shown through monitor or projected using video projector or through the digital projector for group use. Motion picture are relevant for all subject discipline, in science, art, social sciences and physical education. Motion pictures when accompanied by sound may constitute a very effective way of emphasizing distinctive features for the tasks, which need distinguishing the visual aspects of simulation. Motion pictures are also very good for ensuring students’ positive attitude toward the subject of instruction. They can also be used to modify student’s attitude in such areas like ecology, good work habit, hygiene in health education and so on. (Blythe lord, 2001 and Kemp & Smellie, 2009).

**Use Of Instructional Materials For Teaching**

The origin of instructional material can be traced to the development of writing surfaces. Dating from the 15th B.C century was the small flat rectangular piece of stone found in there and was described as the first state used by the school children (Abimbade 1997). By early 15th century, 1445 Johan Counterberg had developed printing machine peter Ranus (1515 -1572). An educator gave instructions in oriented books. By 15th century the main instruments were chalkboard, chalk and the writing materials and the desk. The industrial production in Europe provided better materials like books, charts, model maps, globes etc.

By 19th century, educators had begun to emphasize visual instruction-stressing the pictorial content as opposed the verbal emphasis of lectures and books (Abimbade 1997). In 1910, John Adams wrote a book on "Exposition and Illustration in teaching where he explained an 'order of merit' as follows:

1. The real object
2. Model of the real object (semi concrete)
3. Diagram dealing with some of the aspects of objects (pictorial)
4. Verbal description of the object.

Development of programmed instruction began with Maria Montessori by 1925. By 1940s, the field of audio-visual instruction had been born. It was from this date (1954) developed his concept of come of experience, which has become useful in concept learning. However, by 1960, Crowder and B.F. Skinner (1968) revived and revised the concept of programmed instruction with the development in telecommunication, media, television video tape recorders, radio, computer etc. available in our society.

**Instructional Materials For Teaching Financial Accounting**

Instructional materials are viewed differently by teachers and students, parents and government officials. For example, instructional materials at a distal level may be only represented by the availability and presence of textbooks in classrooms; whereas, at the proximal level, attainment of the grade level and skills required by the materials may be more critical for the teacher and student. Instructional materials are those items such as books, other printed matter, video and audio recordings, and computer software, which are used as part of the instructional process. While the format of instructional materials has evolved and will continue to change, the purpose remains the same.

Instructional materials may be viewed under two (2) forms, they are:

A. Textbooks

Textbooks are those books that are designated as the primary source of instruction for students in a course, or unit of instruction within a course. The textbook definition also includes those materials pertaining to textbooks that are an integral part of the textbook and published by the same publisher. They include, but are not limited to, textbooks, trade books, slides, compact discs, computer software, CD-ROMS, and electronic resources. The Continuous Improvement Council approves these materials for adoption by the Board of Education.

B. Supplementary Materials

Supplementary materials are those items used to supplement instruction for enrichment or remediation purposes and used for short periods of time. They include, but are not limited to, books, periodicals, pamphlets, art prints, study prints, pictures, transparencies, slides, video recordings, videodiscs, audiocassettes, sound recordings, compact discs, computer software, CD-ROMS, and electronic resources.

**Importance Of Instructional Materials In Teaching Financial Accounting**

Student learning occurs primarily through interactions with people (teachers and peers) and instructional materials (textbooks, workbooks, instructional software, web-based content, homework, projects, quizzes, and tests).

The contexts within which these interactions occur are surely important. The effectiveness of teachers and the instructional materials in teaching Financial Accounting with which students have the opportunity to interact are affected by layers of influences that range from circumstances in the home, to leadership in the school, to the international macro-economy and everything in between.

Instructional interactions are the core of student learning but policymakers attend mostly to context. We must give priority to the education policies that are most likely to improve instructional interactions if we are going to achieve substantial progress in student achievement in the learning of Financial Accountingandin other areas of learning.

This study focuses on instruction materials in the teaching and learning of Financial Accounting, which have a direct influence on student learning as students interact with them. But instructional materials also have a strong indirect path of influence on student learning via their effects on Financial Accounting teachers.

Teachers vary considerably in the way they use textbooks, teacher's guides, and assessment materials, with some teaching strictly to-the-book and others exercising considerable flexibility. Despite such individual variability, in general, teachers are much more likely to cover topics presented in the materials selected by their school or district than to cover topics not included; they are likely to follow the sequence of topics in the selected materials; and their pedagogical approach is influenced by the instructional design of the materials.

Instructional materials give students of Financial Accounting the opportunity to view the classroom as a real world where various activities related to the field of Accounting.

The evidence is clear that instructional interactions between students and teachers in Financial Accounting arc framed by the instructional materials that teachers are provided by their schools and districts. That instructional materials exercise their influence on learning directly in Financial Accounting as well as by influencing teachers' instructional choices and behavior makes instructional materials all the more important.

***Source:*** *Choosing Blindly: Instructional Materials, Teacher Effectiveness, and the Common Core by Grover J. Whitehurst and Mattew M. Chingos (2012)*

The diagram above shows that there is strong evidence that the choice of instructional materials has large effects on students learning Financial Accounting, in their deals with peer groups, family, community, economy etc. For example, in a large-scale randomized comparative trial ofthe effectiveness of some secondary schools in Financial Accounting curricula (consisting of a textbook, ancillary materials, and teacher professional development), students taught using instructional materials score higher than students taught without the use ofinstructional materials.

The evidence suggests that choice of instructional materials can have an impact as large as or larger than the impact of teacher quality. But whereas improving teacher quality through changes in the preparation and professional development of teachers and the human resource policies surrounding their employment is challenging, expensive, and time-consuming, making better choices among available instructional materials should be relatively easy; inexpensive, and quick.

**2.2 THEORETICAL FRAMEWORK**

**Instructional Material Theories**

Instructional material theories assume that there is a direct link between the materials that the teachers use, and the students’ learning outcomes. These outcomes include higher abilities to learn, quality strategies to learn and perform classroom activities and positive attitude towards learning. Further, these theories assume that instructional materials have the capacity to develop into students the highest order of intellectual skills as they illustrate clearly, step by step how to follow the rules/principles and elaborate on the concepts, all of which have positive impact on solving new problems by analyzing the situation and formulating a plan (Gagné et al. 2005). According to Gagne et al, instructional material can be used to develop higher learning abilities to the learners through self-teaching or guided learning. This implies that the instructional materials mainly comprise “eliciting performance” and “providing feedback on performance correctness,” in addition to “providing learning guidance” for guided discovery learning. Many of Gagné’s ideas have broad implications for secondary teachers in community secondary schools in Rombo district. Many of these ideas have capacity building undertones with themes of students’ acquisition of critical thinking and problem-solving skills. However, the theory does not relate to whether or not students can think critically in what aspects or how they can solve a particular problem by themselves. However, I have the opinion that the purpose of instructional materials or technology in education is to stretch students’ imagination and to encourage them to solve problems in their lives.

Similar ideas are held by Lev Vygotsky, a Russian psychologist who held a view that tools and signs, which are in a form of instructional materials, have the capacity to develop in students higher level of thinking, which is important in problem-solving activities. However, since they are considered to be domain-specific, the ways instructional materials can start cognitive development is yet to be studied with respect to classroom teaching. Thus, this study stretches these views.

**Sociocultural Theory of Teaching, Learning, and Development**

Sociocultural theory of teaching, learning and development is the second theory that framed this study. Largely inspired by the seminal works of Lev Vygotsky, this theory assumes that human minds do not develop by virtue of some predetermined cognitive structures that unfold as one matures. Rather, this theory posits that human’s minds develop as a result of constant interactions with the social material world.

According to Vygotsky, human mind develop through interaction with materials in the learning process where people learn from each other and use their experiences to successfully make sense of the materials they interact with. These experiences are crystallized in 'cultural tools', and the learners have to master such tools in order to develop specific knowledge and skills in solving specific problems and, in the process, become competent in specific profession. In the classroom, these tools can be a picture, a model, or pattern of solving a problem. Most often however, such tools are combinations of elements of different orders, and human language is the multi-level tool par excellence, combining culturally evolved arrangements of meanings, sounds, melody, rules of communication, and so forth.

Learning by using such tools is not something that simply helps the mind to develop. Rather, this kind of learning leads to new, more elaborated forms of mental functioning. For example, when children master such a complex cultural tool as human language, this results not only in their ability to talk but leads to completely new levels of thinking, self-regulation and mentality in general. It is the specific organization of this tool (e.g., the semantic, pragmatic and syntactic structures of language) that calls into being and in effect shapes and forms new facets of the child's mind. Importantly, cultural tools are not merely static 'things' but embodiments of certain ways of acting in human communities. In other words, they represent the functions and meanings of things, as discovered in cultural practices: they are "objects-that-can-be used- for-certain-purposes" in human societies. As such, they can be appropriated by a child only through acting upon and with them, that is, only in the course of actively reconstructing their meaning and function. And such reconstruction of cultural tools is initially possible only in the process of cooperating and interacting with other people who already possess the knowledge (i.e. the meaning) of a given cultural tool.

This short account is presented here to illustrate the fact that the sociocultural approach, unlike that of instructional materials by Gagne discussed above, not only allows for a synthesis of teaching, learning, and cognitive development; it actively calls for it. This theory implies that instructional materials lead to cognitive development because they mediate learners’ thinking through the tools, and such mediation constitutes the very cornerstone of mental development.

**2.3 CHAPTER SUMMARY**

In this review the researcher has sampled the opinions and views of several authors and scholars on concept of financial accounting, definition of financial accounting, accounting principles, purposes of accounting, users of accounting information, and methods of teaching financial accounting. The works of scholars who conducted empirical studies have been reviewed also. In this chapter also, the researcher has been able to review some literature on the concept of instructional materials, type of instructional material, use of instructional materials for teaching, instructional materials for teaching financial accounting, importance of instructional materials in teaching financial accounting etc. This chapter is thus fulfilled the conceptual, theoretical and empirical requirements.

**CHAPTER THREE**

**RESEARCH METHODOLOGY**

**3.1 INTRODUCTION**

 In this chapter, we described the research procedure for this study. A research methodology is a research process adopted or employed to systematically and scientifically present the results of a study to the research audience viz. a vis, the study beneficiaries.

**3.2 RESEARCH DESIGN**

Research designs are perceived to be an overall strategy adopted by the researcher whereby different components of the study are integrated in a logical manner to effectively address a research problem. In this study, the researcher employed the survey research design. This is due to the nature of the study whereby the opinion and views of people are sampled. According to Singleton & Straits, (2009), Survey research can use quantitative research strategies (e.g., using questionnaires with numerically rated items), qualitative research strategies (e.g., using open-ended questions), or both strategies (i.e., mixed methods). As it is often used to describe and explore human behaviour, surveys are therefore frequently used in social and psychological research.

**3.3 POPULATION OF THE STUDY**

According to Udoyen (2019), a study population is a group of elements or individuals as the case may be, who share similar characteristics. These similar features can include location, gender, age, sex or specific interest. The emphasis on study population is that it constitute of individuals or elements that are homogeneous in description.

This study was carried out to examine the availability and usage of instructional materials in the teaching and learning of financial accounting in senior secondary schools using selected senior secondary schools in Odeda Local Government Areas in Ogun State as case study. In the course of this study, the researcher selected 5 senior secondary schools in the study area. Hence, the population of this study comprises of commercial teachers and administrators in the selected schools.

**3.4 SAMPLE SIZE DETERMINATION**

A study sample is simply a systematic selected part of a population that infers its result on the population. In essence, it is that part of a whole that represents the whole and its members share characteristics in like similitude (Udoyen, 2019). In this study, the researcher adopted the convenient sampling method to determine the sample size.

**3.5 SAMPLE SIZE SELECTION TECHNIQUE AND PROCEDURE**

According to Nwana (2005), sampling techniques are procedures adopted to systematically select the chosen sample in a specified away under controls. This research work adopted the convenience sampling technique in selecting the respondents from the total population.

In this study, the researcher adopted the convenient sampling method to determine the sample size. Out of all the entire commercial teachers and administrators of the five selected senior secondary schools, the researcher conveniently selected 12 respondents from each of the schools making a sum of 60 respondents as the sample size for this study. According to Torty (2021), a sample of convenience is the terminology used to describe a sample in which elements have been selected from the target population on the basis of their accessibility or convenience to the researcher.

**3.6 RESEARCH INSTRUMENT AND ADMINISTRATION**

The research instrument used in this study is the questionnaire. A survey containing series of questions were administered to the enrolled participants. The questionnaire was divided into two sections, the first section enquired about the responses demographic or personal data while the second sections were in line with the study objectives, aimed at providing answers to the research questions. Participants were required to respond by placing a tick at the appropriate column. The questionnaire was personally administered by the researcher.

**3.7 METHOD OF DATA COLLECTION**

Two methods of data collection which are primary source and secondary source were used to collect data. The primary sources was the use of questionnaires, while the secondary sources include textbooks, internet, journals, published and unpublished articles and government publications.

**3.8 METHOD OF DATA ANALYSIS**

The responses were analyzed using the frequency tables, which provided answers to the research questions.

**3.9 VALIDITY OF THE STUDY**

Validity referred here is the degree or extent to which an instrument actually measures what is intended to measure. An instrument is valid to the extent that is tailored to achieve the research objectives. The researcher constructed the questionnaire for the study and submitted to the project supervisor who used his intellectual knowledge to critically, analytically and logically examine the instruments relevance of the contents and statements and then made the instrument valid for the study.

**3.10 RELIABILITY OF THE STUDY**

The reliability of the research instrument was determined. The Pearson Correlation Coefficient was used to determine the reliability of the instrument. A co-efficient value of 0.68 indicated that the research instrument was relatively reliable. According to (Taber, 2017) the range of a reasonable reliability is between 0.67 and 0.87.

**3.11 ETHICAL CONSIDERATION**

he study was approved by the Project Committee of the Department. Informed consent was obtained from all study participants before they were enrolled in the study. Permission was sought from the relevant authorities to carry out the study. Date to visit the place of study for questionnaire distribution was put in place in advance.

**CHAPTER FOUR**

**DATA PRESENTATION AND ANALYSIS**

1. **1 INTRODUCTION**

This chapter presents the analysis of data derived through the questionnaire and key informant interview administered on the respondents in the study area. The analysis and interpretation were derived from the findings of the study. The data analysis depicts the simple frequency and percentage of the respondents as well as interpretation of the information gathered. A total of sixty (60) questionnaires were administered to respondents of which fifty fifty (55) were returned while 50 were validated. This was due to irregular, incomplete and inappropriate responses to some questionnaire. For this study a total of 50 was validated for the analysis.

**4.2 DATA PRESENTATION**

The table below shows the summary of the survey. A sample of 60 was calculated for this study. A total of 55 responses were received whiles 50 was validated. For this study a total of 50 was used for the analysis.

**Table 4.1: Distribution of Questionnaire**

|  |  |  |
| --- | --- | --- |
| **Questionnaire**  | **Frequency** | **Percentage**  |
| Sample size | 60 | 100 |
| Received  | 55 | 78.57 |
| Validated | 50 | 71.43 |

**Source: Field Survey, 2021**

**Table 4.2: Demographic data of respondents**

|  |  |  |
| --- | --- | --- |
| **Demographic information** | **Frequency** | **percent** |
| **Gender** |  |  |
| Male | 22 | 44 |
| Female | 28 | 56 |
| Age |  |  |
| 20-30 | 19 | 38% |
| 30-40 | 18 | 36% |
| 41-50 | 13 | 26% |
| 51+ | 00 | 00% |
| **Education** |  |  |
| HND/BSC | 27 | 546% |
| MASTERS | 15 | 30% |
| PHD | 08 | 16% |
| **Marital Status** |  |  |
| Single | 17 | 34% |
| Married | 26 | 52% |
| Separated | 3 | 6% |
| Divorced | 04 | 08% |
| Widowed | 0 | 0% |
| **Position** |  |  |
| Teacher | 32 | 64% |
| School Administrator | 18 | 36% |

**Source: Field Survey, 2021**

**4.2 ANSWERING RESEARCH QUESTIONS**

**Question 1:** Are there motivational techniques sued to stimulate interest in Financial Accounting?

**Table 4.3:** Respondent on question 1

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| Yes | 23 | 46 |
| No | 17 | 34 |
| Undecided | 10 | 20 |
| **Total** | **50** | **100** |

**Field Survey, 2021**

From the responses obtained as expressed in the table above, 46% of the respondents said yes, 34% said no. while the remaining 20% were undecided.

**Question 2:** Are Instructional Materials adequately available in Secondary Schools?

**Table 4.4:** Respondent on question 2

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| Yes | 0 | 0 |
| No | 38 | 76 |
| Undecided | 12 | 24 |
| **Total** | **50** | **100** |

**Field Survey, 2021**

From the responses obtained as expressed in the table above, 76% of the respondents said no, while the remaining 24% were undecided. There were no respondents for “yes”.

**Question 3:** Are teachers teaching Financial Accounting in Senior Secondary Schools really qualified for the job?

**Table 4.5:** Respondent on question 3

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| Yes | 25 | 50 |
| No | 15 | 30 |
| Undecided | 10 | 20 |
| **Total** | **50** | **100** |

**Field Survey, 2021**

From the responses obtained as expressed in the table above, 50% of the respondents said yes, 30% said no. while the remaining 20% were undecided.

**Question 4:** Has there been any contribution made by institute of Chartered Accountant of Nigeria (ICAN) so for towards the improvement in teaching and learning of Financial Accounting in Nigeria Senior Secondary Schools?

**Table 4.6:** Respondent on question 4

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| Yes | 25 | 50 |
| No | 20 | 40 |
| Undecided | 05 | 10 |
| **Total** | **50** | **100** |

**Field Survey, 2021**

From the responses obtained as expressed in the table above, 50% of the respondents said yes, 40% said no. while the remaining 10% were undecided.

**Question 5:** To what extent has the absence of instruction gadgets such as Audio media, visual, projected, non-projected play negative impact on the teach and learning of Financial Accounting in Senior Secondary Schools?

**Table 4.7:** Respondent on question 5

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| High extent | 35 | 70 |
| Low extent | 05 | 10 |
| Undecided | 10 | 20 |
| **Total** | **50** | **100** |

**Field Survey, 2021**

From the responses obtained as expressed in the table above, 70% of the respondents said high extent, 10% of the respondents said low extent, while the remaining 20% were undecided.

**Question 6:** Do these materials enhance effective teaching and learning of Financial Accounting in Senior Secondary Schools?

**Table 4.8:** Respondent on question 6

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| Yes | 31 | 62 |
| No | 10 | 20 |
| Undecided | 09 | 18 |
| **Total** | **50** | **100** |

**Field Survey, 2021**

From the responses obtained as expressed in the table above, 62% of the respondents said yes, 20% said no. while the remaining 18% were undecided.

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| Yes | 31 | 62 |
| No | 10 | 20 |
| Undecided | 09 | 18 |
| **Total** | **50** | **100** |

**Field Survey, 2021**

From the responses obtained as expressed in the table above, 62% of the respondents said yes, 20% said no. while the remaining 18% were undecided.

**Question 6:** How do customers respond to services provided?

**Table 4.8:** Respondent on question 6

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| Favourable | 12 | 24 |
| Unfavourable | 28 | 56 |
| Undecided | 10 | 20 |
| **Total** | **50** | **100** |

**Field Survey, 2021**

From the responses obtained as expressed in the table above, 24% of the respondents said favourable, 56% said unfavourable. while the remaining 20% were undecided.

**Question 7:** Are some of these materials constantly used in the teaching and learning of Financial Accounting in Senior Secondary Schools?

**Table 4.9:** Respondent on question 7

|  |  |  |
| --- | --- | --- |
| **Options** | **Frequency** | **Percentage** |
| Yes | 12 | 24 |
| No | 25 | 50 |
| Undecided | 13 | 26 |
| **Total** | **50** | **100** |

**Field Survey, 2021**

From the responses obtained as expressed in the table above, 24% of the respondents said yes, 50% said no. while the remaining 26% were undecided.

**CHAPTER FIVE**

**SUMMARY, CONCLUSIONS AND RECOMMENDATIONS:**

**5.1 Introduction**

This chapter summarizes the findings on the availability and usage of instructional materials in the teaching and learning of financial accounting in senior secondary schools using selected senior secondary schools in Odeda Local Government Areas in Ogun State as case study. The chapter consists of summary of the study, conclusions, and recommendations.

**5.2 Summary of the Study**

In this study, our focus was on the availability and usage of instructional materials in the teaching and learning of financial accounting in senior secondary schools using selected senior secondary schools in Odeda Local Government Areas in Ogun State as case study. The study is was specifically set to; increase the knowledge of each subject enable the learner to wisely select a career, identify the problems militating against the teaching and learning of financial accounting in the senior secondary schools, evaluate the extent to which these materials are being used, and identify the roles of instructional materials in the teaching and learning of financial accounting in senior secondary schools.

The study adopted the survey research design and randomly enrolled participants in the study. A total of 50 responses were validated from the enrolled participants where all respondent were commercial teachers and administrators in five selected senior secondary schools in Odeda Local Government Areas in Ogun State.

**5.3 Conclusions**

In the light of the analysis carried out, the following conclusions were drawn.

1. There motivational techniques sued to stimulate interest in Financial Accounting.
2. Most instructional materials are not adequately available in Secondary Schools.
3. Teachers teaching Financial Accounting in Senior Secondary Schools are not really qualified for the job.
4. Institute of Chartered Accountant of Nigeria (ICAN) has so far made contribution towards the improvement in teaching and learning of Financial Accounting in Nigeria Senior Secondary Schools.
5. The extent to which the absence of instruction gadgets such as audio media, visual, projected, non-projected has negative impacted the teaching and learning of financial accounting in senior secondary schools is high.
6. The materials enhance effective teaching and learning of financial accounting in senior secondary schools.
7. Some of the materials are not constantly used in the teaching and learning of Financial Accounting in Senior Secondary Schools.

**5.4 Recommendation**

Based on the responses obtained, the researcher proffers the following recommendations:

1. More skilled teachers should be employed to cope adequately with the curriculum.
2. There is need for serious training and retraining of teachers in form of workshops, seminars, in-service and sandwich programs on how to use or produce instructional materials. This will help to make their class very interesting and stimulating.
3. Free teaching aids should adequately be provided in all the schools by the state government.
4. Teachers should also improvise instructional materials. Invariably, this should enhance teaching of science, effective teaching and learning processes and encourage parents to send their children to school.
5. A classroom teacher should get involved in the program, he/she should not teach any lesson without any instructional material if curriculum objectives of the Financial Accounting topic will not be realized.

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**APPENDIXE**

**QUESTIONNAIRE**

**PLEASE TICK [√] YOUR MOST PREFERRED CHOICE(S) ON A QUESTION.**

**SECTION A**

**PERSONAL INFORMATION**

1. **Gender**

Male [ ]

Female [ ]

1. **Age**

20-30 [ ]

31-40 [ ]

41-50 [ ]

51 and above [ ]

1. **Educational level**

HND/BSC [ ]

MASTERS [ ]

PHD [ ]

Others……………………………………………….. (please indicate)

1. **Marital Status**

Single [ ]

Married [ ]

Separated [ ]

Divorced [ ]

Widowed [ ]

**Position**

Teacher [ ]

School Administrator [ ]

**SECTION B**

**Question 1:** Are there motivational techniques sued to stimulate interest in Financial Accounting?

|  |  |
| --- | --- |
| **Options** | **Please Tick** |
| Yes |  |
| No |  |
| Undecided |  |

**Question 2:** Are Instructional Materials adequately available in Secondary Schools?

|  |  |
| --- | --- |
| **Options** | **Please Tick** |
| Yes |  |
| No |  |
| Undecided |  |

**Question 3:** Are teachers teaching Financial Accounting in Senior Secondary Schools really qualified for the job?

|  |  |
| --- | --- |
| **Options** | **Please Tick** |
| Yes |  |
| No |  |
| Undecided |  |

**Question 4:** Has there been any contribution made by institute of Chartered Accountant of Nigeria (ICAN) so for towards the improvement in teaching and learning of Financial Accounting in Nigeria Senior Secondary Schools?

|  |  |
| --- | --- |
| **Options** | **Please Tick** |
| Yes |  |
| No |  |
| Undecided |  |

**Question 5:** To what extent has the absence of instruction gadgets such as Audio media, visual, projected, non-projected play negative impact on the teach and learning of Financial Accounting in Senior Secondary Schools?

|  |  |
| --- | --- |
| **Options** | **Please Tick** |
| High extent |  |
| Low extent |  |
| Undecided |  |

**Question 6:** Do these materials enhance effective teaching and learning of Financial Accounting in Senior Secondary Schools?

|  |  |
| --- | --- |
| **Options** | **Please Tick** |
| Yes |  |
| No |  |
| Undecided |  |

**Question 7:** Are some of these materials constantly used in the teaching and learning of Financial Accounting in Senior Secondary Schools?

|  |  |
| --- | --- |
| **Options** | **Please Tick** |
| Yes |  |
| No |  |
| Undecided |  |