

EFFECTS OF COLLABORATIVE LEARNING AND EMOTIONAL INTELLIGENCE TECHNIQUES IN ENHANCING MANAGERIAL ACCOUNTING COMPETENCE AMONG ACCOUNTING UNDERGRADUATES IN SOUTH-EAST NIGERIA

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ABSTRACT: *This study investigated effects of collaborative learning and emotional intelligence techniques in enhancing managerial accounting competence among accounting undergraduates in south-east Nigeria. The study adopted pre-test-post-test, control group quasi-experimental design with a 3x2 factorial matrix design. Purposive sampling technique was used to select one hundred and twenty (120) Accounting undergraduates from three tertiary institutions in South-East Nigeria. The participants were randomly assigned to groups. Participants in the two treatment groups were exposed to eight weeks of collaborative learning techniques and emotional intelligence training. Self-constructed instrument was used and three hypotheses were tested at 0.05 level of significance. Data were analysed using Analysis of Covariance and t-test. There was significant treatment effects in enhancing managerial accounting competence among undergraduates in the experimental and control groups ($F(3,116) = 3.055, P < .05$). The Pair Wise Comparison of the Adjusted Y=Means on the Treatment Effects revealed that the control group had the lowest adjusted post-test mean score $\bar{x} = 69.03$, followed by emotional intelligence group ($\bar{x} = 91.79$) and collaborative learning technique ($\bar{x} = 93.05$). The result of the study also showed that there was no significant difference in the treatment effect experienced among participants between male and female undergraduates exposed to treatment in collaborative learning technique group. Furthermore, the study revealed that there was no significant difference in the treatment effect experienced among participants between male and female undergraduates exposed to treatment in emotional intelligence training group. School authorities school give students good orientation on the need to seek professional counselling support service to enable them adjust to the reality of their academic demands and real life situation(s).*

KEYWORDS: Collaborative Learning, Emotional Intelligence, Managerial Accounting Competence, Undergraduates, and South-East.

INTRODUCTION

Globally, education is used as an instrument par excellence to modify human behaviour(s) and produce functional individuals that would contribute towards the economic development of the larger society. This makes human society to be characterised by economic dynamism that requires people to develop competence in applying accounting education principles to manage its complexities. This development is a reawakening stimulus on the desire for academic institution and other stakeholders to seek to structurally reengineer accounting education to overcome the economic challenges of the new millennium. In the light of this

context, accounting students are expected to be exposed to techniques and learning principles that could enable them develop the required skills and competence to perform professionally. However, some institutions have failed in this perspective. Awayiga, Onumah and Tsamenyi (2010) reported that currently accounting education as a model has failed to focus on developing graduates for successful career worldwide. Whereas, accounting education should enable students to possess the necessary skills for work place. These make this study imperative. Therefore, this study investigated effects of collaborative learning and emotional intelligence techniques in enhancing managerial accounting competence among accounting undergraduates in South-East Nigeria; while considering the moderating influence of gender.

Success in managerial accounting needs students to develop intellectual skills such as problem solving and critical thinking. Intellectual skills include the ability to relate concepts learned to new situations, the ability to think for oneself, to critically assess new information and situations, and to apply knowledge from one workplace context or problem to another. Awayiga, et al (2010) asserted that intellectual skills help accountants to: a) exercise judgment based on comprehension of an unfocused set of facts; and b) display a capability for inductive-thought process and apply value-based reasoning in unfamiliar setting. And these are the core principles in managerial accounting which application(s) could enhance competence in understanding and applying knowledge of managerial accounting.

Competence in managerial accounting requires students to develop their conceptual and analytical skills. Students could best develop these skills, when they learn from each other, be emotionally stable to accommodate other people point of view, be objective in criticism and constructive in synthesising ideas. This however, implies adopting a new paradigm to teaching and learning; such as encouraging students to develop collaborative and emotional intelligence skills that would enable students tolerate each other adequacy and inadequacies and learn effectively. Atkins (2010) affirmed that advocates of collaborative learning technique assumed that students learn better from each other and that the teacher is not the only source of information in the classroom. Powell and Kalina (2009) reported that through collaborative learning, students have regular opportunities to communicate and interact socially and intellectually. These are critical experiences in the classroom as Atkins (2010) argued that effective communication and collaboration are essential to becoming successful learners. Students learn best when engaged in activities that reflect their interests and experiences.

Collaborative learning is a highly structured form of group work that focuses on problem solving that can lead students, when directed by a teacher, to deeper learning and genuine paradigm shifts in their thinking and ability to develop positive interdependence and individual accountability (Mills, 2009). Literature has documented positive results regarding the effects of collaborative learning pedagogy which enhances learners' ability to solve problems that require analysis of the subject matter (Hwang & Tong, 2008). Allison and Rehm (2007) recommended that collaborative learning is an appropriate teaching method to meet the need for developing stronger interpersonal friendships which in turn lead to higher interaction and communication among learners. Researchers contended that the application of emotional intelligence by learners helps attain intellectual stability, ability to interpret and conceptualise meaning, communicate and listen effectively which are characteristics that could stimulate managerial competence among accounting students (Jones & Abraham, 2008; Kavanagh, Hancock, Howieson, Kent & Tempone, 2009). In addition, emotional intelligence skills include listening effectively to gain information, understanding opposing points of

view, and having the ability to present ideas orally or in writing and discuss matters with others (Fortin & Legault 2010; Jones & Abraham 2008).

According to psychological literature, scientists have found a strong relationship between emotional intelligence and academic performance. In addition, behavioural skills such as flexibility, independence, creativity, and interpersonal skills that give individual the ability to listen, present views, transfer knowledge, negotiate and collaborate, were deemed of equal importance. These latter skills provide the basis of what has become known as emotional intelligence (Goleman 1995). Thus, while the traditional technical accounting skills are greatly valued by the profession, there is also recognition that individual interpersonal attributes are highly desired and need to be reinforced and further developed during students accounting educational experience. EI helps an individual to contribute to the organization by achieving its goals effectively and efficiently at higher speed and quality. Thus, emotional intelligence is considered to be an intangible asset in determining the difference between individual performance and performance as a team player (Ajay & Akhilesh 2007).

According to Abraham (2006) educators need to provide students with the opportunities to understand and develop the skills that they will require to succeed in the working environment and educators have the responsibility to provide their graduates with a strong foundation in both technical and emotional training so that they will be well-rounded individuals, and hence worthy employees, effective managers and dynamic leaders (Abraham 2006). Emotional intelligence competencies have empirically been shown to cause or predict outstanding leader, manager, or professional performance (Boyatzis, 2009). Conceptual syntheses have also shown a relationship between emotional intelligence competencies and effectiveness (Goleman, 1998). Cognitive intelligence competencies have also been shown to be effective in these studies. One possible way in which students could be provided with the opportunity to develop these types of skills would be to cultivate the development of EI within the accounting cohort by relevant assignments, class interactions and psychological intervention(s).

Studies on gender dimension to academic performance of students are increasingly featuring across disciplines. Sheard (2009) reported that female students outperform their male counterparts and show more commitment and control over challenges they face during their study. One importance of Sheard's study is that it monitors the students' performance and progress from first year to the final year to track trend. Kirk and Spector (2006) found that GPA, performance in managerial accounting principles, performance in the statistics course, are all significantly related to success in cost accounting. Math achievement, student age, gender, the length of time between taking principles and cost accounting are insignificant. Masasi (2012) affirmed that in a US study by Nourayi and Cherry (1993), gender appeared to be an insignificant variable, except for one accounting course grade in which males outperformed females. Gammie, Paver, Gammie and Duncan (2003) detected no significant indication of a performance differential between male and female students throughout an accounting degree programme in the UK.

Statement of the Problem

Within academic institutions, students are faced with compounding challenges of diverse nature. This challenge ranges from that posed by institutional management coming up with ill planned academic calendar that make students experience destabilising stress that impair their academic attainment. Most times due to incessant strikes, management operates crash

programmes and put the students at receiving end. Also, teachers on their part use inconsistent teaching methods that fail to take into consideration students' differences in ability and capabilities. Likewise, some students' potent negative attitude to learning and are easily influence by peers to make wrong decision detrimental to their success in school. In ability to manage these challenges has grave impact on their academic performance. Furthermore, accounting students that has mathematical challenges without respite to intervention could express negative self-verbalisation, see self as a failure, express anxiety and feel dejected. This could lead to withdrawal or abysmal consistent failure. These possible developments necessitate an intervention study of this nature.

Theoretical Framework of the Study

This study is anchored on theory of reasoned action. The theory of reason action is a dynamic model used for the prediction of human behavioural intention and attitudinal disposition. The Theory of Reasoned Action (TRA) was developed by Fishbein and Ajzen (1975), derived from previous research that started out as the theory of attitude, which led to the study of attitude and behaviour. The main assumption of TRA is that individuals are rational in considering their actions and the implications of their actions (decision-making). Rational decision-making assumes that the decision is made under uncertainty. TRA was developed to examine the relationship between attitudes and behaviour (Werner 2004). There are two main concepts in TRA: "principles of compatibility" and the concept of "behavioural intention" (Fishbein & Ajzen 1975). Principles of compatibility specify that in order to predict a specific behaviour directed to a specific target in a given context and time, specific attitudes that correspond to the specific target, time and context should be assessed (Fishbein & Ajzen 1975). The concept of behaviour intention states that an individual's motivation to engage in behaviour is defined by the attitudes that influence the behaviour (Fishbein & Ajzen 1975). Behaviour intention indicates how much effort an individual would like to commit to perform such behaviour. Higher commitment is more likely to mean that behaviour would be performed. Therefore, this study determined the effects of collaborative learning and emotional intelligence techniques in enhancing managerial accounting competence among accounting undergraduates in South-East Nigeria.

Research Hypotheses

The following research hypotheses were tested at 0.05 level of significance

There will be no significant treatment effects in enhancing managerial accounting competence among undergraduates exposed to collaborative learning technique, emotional intelligence training and the control group.

There will be no significant treatment effects in enhancing managerial accounting competence among male and female undergraduates exposed to collaborative learning technique.

There will be no significant treatment effects in enhancing managerial accounting competence among male and female undergraduates exposed to emotional intelligence training.

Research Design

A pre-test, post-test, control group quasi-experimental design of 3x2 factorial matrix was used for this study. The treatment group is denoted by alphabet A, as thus: Collaborative training (A₁), Emotional Intelligence Training (A₂) and the Control Group (A₃) constituting the row of the treatment design. The column denotes the moderating variables (Gender) varying at two levels represented by B where B1 represents (Male) and B2 represents (Female). This is highlighted below in table 1.

TABLE 1

A 3x2 Factorial Matrix Design for the treatment in enhancing managerial accounting competence of undergraduates.

Treatment	Male 19-25yrs	Female 26-30yrs	Total
A1 Collaborative Learning Technique	A1 B1n=23	A1 B2n=17	40
A2 Emotional Intelligence Training	A2 B1n=19	A2 B2n=21	40
A3 Control Group	A3 B1n=17	A3 B2n=23	40
Total	59	61	120

Population

The population for this study comprised of eight hundred and sixty-six final year accounting undergraduates from three tertiary institutions in South East Nigeria.

Sample and Sampling Techniques

The participants for this study were one hundred and twenty (120) purposively selected final year accounting undergraduates who had scored below 25 percent mark margin in managerial accounting course 1&2 in their third year examination(s) from three tertiary institutions in South East Nigeria randomly selected for the study.

Research Instrument

The instrument used was a self-constructed teacher made test that reflects managerial accounting course content which participants have been exposed to before this intervention programme. The test items were constructed with the support of respective teachers that have taught the undergraduates used for the study. This was to ensure objectivity and validity of the instrument used.

Procedure

Permission to carry out this research was obtained from the school authorities and the consent of the participants was also sort for. The three institutions used were far apart to avoid possible contamination. Two of the institutions were used as the treatment groups, while one served as the control group. The treatment groups were trained while the control group were not but were given lectures on general issues. The researchers conducted therapeutic sessions with the two experimental groups for a period of 8weeks at one and half hours each. The

participants and the researcher agreed on suitable days of the week when the therapeutic sessions would hold. The groups were administered test instrument at pre-test and post-test.

Summary of Therapeutic programme used for the study

Collaborative Learning Technique Group

Session 1: Administration of pre-test materials

Session 2: Developing capacity to manage time and setting priority right while studying

Session 3: Developing capacity to set goals and motivational standards

Session 4: The importance of clarifying issues while studying in a group

Session 5: The importance of thinking clearly and analytically during learning

Session 6: Understanding cost behaviour analysis

Session 7: Identification of problems and decision making

Session 8: Administration of post-test materials.

Emotional Intelligence Training Group

Session 1: Administration of pre-test materials

Session 2: Developing capacity to manage time and setting priority right while studying

Session 3: Developing capacity to listen and organise facts

Session 4: The importance of asking questions to clarifying issues in class

Session 5: The importance of thinking clearly and analytically during learning

Session 6: The effective use of teacher/student consultation to enhance learning

Session 7: Identification of academic deficiency and developing good study culture

Session 8: Administration of post-test materials.

Control of Extraneous Variables

In controlling extraneous variables that possibly could affect the results of the study, null hypotheses were tested to guide against experimental biases. Thus, equal numbers of participants were randomly assigned to experimental and control groups. Step taken to control possible extraneous variables involved several stages of randomization. Expectedly, the administration of test and treatment took care of extraneous variables. Therefore, the Rosenthal effect was controlled by keeping the control group busy with their usual daily school routine during the experimental sessions. Also, the method of data analysis employed, Analysis of Covariance (ANCOVA) was used to control extraneous variables beyond the reach of the design and other procedure of research.

Method of Data analysis

Data were analysed using ANCOVA (Analysis of Covariance) mean and t-test.

RESULTS

Hypothesis One: There will be no significant treatment effects in enhancing managerial accounting competence among undergraduates exposed to collaborative learning technique, emotional intelligence training and the control group.

This hypothesis was tested using Analysis of Covariance (ANCOVA) and the result was summarised using (ANCOVA of the adjusted Y-Means pair wise comparison tables as presented in tables 2 and 3).

Table 2: Summary of Analysis of Covariance (ANCOVA) adjusted Y-Means of pre-post test interactive effects of treatment in enhancing managerial accounting competence among undergraduates exposed to collaborative learning technique, emotional intelligence training and the control group.

Source of Variation	Sum of Squares	DF	Mean Squares	F	Sig	P
Treatment	171.46	2	85.73	3.055	0.000	<0.05
Groups	35.106	3	11.702	0.417	0.227	>0.05
Interaction	61.366	3	20.455	0.729	0.136	>0.05
Residual	3115.021	111	28.06			
Total	3382.953	119	28.43			

The result in table2 showed that there was significant treatment effects in enhancing managerial accounting competence among undergraduates in the experimental and control groups ($F(3,116) = 3.055$, $P < .05$). This means that there was a significant main effect of treatment in the mean post-test managerial accounting competence scores of participants exposed to treatment and the control group. This implies that undergraduate in the experimental groups benefited from the treatment package as the therapeutic intervention programme was able to enhance their managerial accounting competence better than undergraduates in the control group who were not exposed to any treatment package. Therefore, the hypothesis is rejected. In order to find out the magnitude of groups mean scores, Table 3 is presented.

Table 3: Pair Wise Comparison of the Adjusted Y=Means on the Treatment Effects

Collaborative Learning Technique	Pre-Test (Mean)	Post-Test (Mean)	Mean Gain due to Treatment
	66.34	93.05	26.71
Emotional Intelligence Training	66.51	91.79	25.22
Control	67.48	69.03	1.55

The Pair Wise Comparison of the Adjusted Y=Means on the Treatment Effects as observed in Table 3 showed the performance of all the groups in managerial accounting competence.. The control group had the lowest adjusted post-test mean score \bar{g} (\bar{x} =69.03), followed by emotional intelligence group (\bar{x} =91.79) and collaborative learning technique (\bar{x} =93.05). This implies that undergraduates in collaborative learning technique therapeutic group had more treatment gain than others as indicated in table 3.

Hypothesis Two: There will be no significant treatment effects in enhancing managerial accounting competence among male and female undergraduates exposed to collaborative learning technique. This hypothesis was tested using t-test as summarised in table 4.

Table 4: t-test summary table showing significant treatment effects in enhancing managerial accounting competence among male and female undergraduates exposed to collaborative learning technique.

Collaborative Learning Technique.	Sex	N	Mean	SD	t-cal	t-crit	Df	Sig	P
Managerial Accounting Competence	Male	23	72.65	18.21	1.19	1.96	2	NS	>0.05
	Female	17	71.83	18.23					

The result as highlighted in table 4 shows that there was no significant difference in the treatment effect experienced among participants between male and female undergraduates exposed to treatment in collaborative learning technique group.

Hypothesis Three: There will be no significant treatment effects in enhancing managerial accounting competence among male and female undergraduates exposed to emotional intelligence training. This hypothesis was tested using t-test as summarised in table 5.

Table 5: t-test summary table showing significant treatment effects in enhancing managerial accounting competence among male and female undergraduates exposed to emotional intelligence training.

Emotional Intelligence Training	Sex	N	Mean	SD	t-cal	t-crit	Df	Sig	P
Managerial Accounting Competence	Male	19	68.93	19.41	1.25	1.96	2	NS	>0.05
	Female	21	67.25	19.42					

The result as highlighted in table 3 shows that there was no significant difference in the treatment effect experienced among participants between male and female undergraduates exposed to treatment in emotional intelligence training group.

DISCUSSION OF FINDINGS

The first hypothesis seek to find out if there will be no significant treatment effects in enhancing managerial accounting competence among undergraduates exposed to collaborative learning technique, emotional intelligence training and the control group. This hypothesis was tested using Analysis of Covariance (ANCOVA) and adjusted Y-Means pair wise comparison. The result as indicated in tables 2 and 3 revealed that there was significant treatment effects in enhancing managerial accounting competence among undergraduates in the experimental and control groups ($F(3,116) = 3.055, P < .05$). This means that there was a significant main effect of treatment in the mean post-test managerial accounting competence scores of participants exposed to treatment and the control group. The Pair Wise Comparison of the Adjusted Y=Means on the Treatment Effects as observed in Table 3 showed the performance of all the groups in managerial accounting competence.. The control group had the lowest adjusted post-test mean score $\bar{x} = 69.03$, followed by emotional intelligence group ($\bar{x} = 91.79$) and collaborative learning technique ($\bar{x} = 93.05$). This implies that undergraduates in collaborative learning technique therapeutic group had more treatment gain than others as indicated in table 3. This shows that students' managerial accounting competence can be enhanced when they are exposed to intervention programmes that would make them develop positive focus and creative dynamism in learning. Awayiga, et al (2010) asserted that intellectual skills help accountants to: a) exercise judgment based on comprehension of an unfocused set of facts; and b) display a capability for inductive-thought process and apply value-based reasoning in unfamiliar setting. And these are the core principles in managerial accounting which application(s) could enhance competence in understanding and applying knowledge of managerial accounting. Competence in managerial accounting requires students to develop their conceptual and analytical skills. Students could best develop these skills, when they learn from each other, be emotionally stable to accommodate other people point of view, be objective in criticism and constructive in synthesising ideas. This however, implies adopting a new paradigm to teaching and learning; such as encouraging students to develop collaborative and emotional intelligence skills that would enable students tolerate each other adequacy and inadequacies and learn effectively.

The second hypothesis states that there will be no significant treatment effects in enhancing managerial accounting competence among male and female undergraduates exposed to collaborative learning technique. This hypothesis was tested using t-test and the revealed that there was no significant difference in the treatment effect experienced among participants between male and female undergraduates exposed to treatment in collaborative learning technique group. The reason for this development could be that the effectiveness of the treatment programme made participants to show resilience, strong will and determination to succeed in attaining required managerial accounting competence that would make them unique professionals. Thus, collaborative learning is a highly structured form of group work that focuses on problem solving that can lead students, when directed by a teacher, to deeper learning and genuine paradigm shifts in their thinking and ability to develop positive interdependence and individual accountability (Mills, 2009). Literature has documented positive results regarding the effects of collaborative learning pedagogy which enhances learners' ability to solve problems that require analysis of the subject matter (Hwang & Tong, 2008). Allison and Rehm (2007) recommended that collaborative learning is an appropriate teaching method to meet the need for developing stronger interpersonal friendships which in turn lead to higher interaction and communication among learners.

Furthermore, the third hypothesis seek to find out if there will be no significant treatment effects in enhancing managerial accounting competence among male and female undergraduates exposed to emotional intelligence training. This hypothesis was tested using t-test. The result revealed that there was no significant difference in the treatment effect experienced among participants between male and female undergraduates exposed to treatment in emotional intelligence training group. This development could be attributed to the fact that exposure to emotional intelligence training could make participants develop behavioural skills such as flexibility, independence, creativity, and interpersonal skills that give individual the ability to listen, present views, transfer knowledge, negotiate and collaborate with others. This is consistent with the summation of some researchers. They contended that the application of emotional intelligence by learners helps attain intellectual stability, ability to interpret and conceptualise meaning, communicate and listen effectively which are characteristics that could stimulate managerial competence among accounting students (Jones & Abraham, 2008; Kavanagh, Hancock, Howieson, Kent & Tempone, 2009). In addition, emotional intelligence skills include listening effectively to gain information, understanding opposing points of view, and having the ability to present ideas orally or in writing and discuss matters with others (Fortin & Legault 2010; Jones & Abraham 2008).

Implication of Findings

Considering the complexity and dynamism of contemporary work environment, the university education system needs to adopt a paradigm shift that would enable students in the cause of their teaching and learning experience be exposed to real life work situation. This implies that universities should adopt a more flexible proactive and pragmatic approach to the management of learning so that the knowledge is indeed integrated into the workplace (Choy & Delahaye, 2009). Furthermore, this study reveals the fact that through improving and developing students' competencies such as interpersonal skills, teamwork, communication and problem solving skills, value will be added to their intellectual capabilities making them more employable (Spowart, 2009).

RECOMMENDATION

Students should be given opportunities to integrate their learning experience through engaging in collaborative learning activities.

Through the use of appropriate intervention programme such as emotional intelligence, students capacity to listen, be objective, careful, articulating, resourceful and be enterprising could be developed.

School authorities school give students good orientation on the need to seek professional counselling support service to enable them adjust to the reality of their academic demands and real life situation(s).

CONCLUSION

This study revealed that the use of collaborative learning technique and emotional intelligence training is effective in enhancing managerial accounting competence of

undergraduates having challenges with it. Therefore these therapeutic techniques could be adopted for use.

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