

TEACHER QUALITY AND STUDENTS' ACHIEVEMENT IN FINANCIAL ACCOUNTING IN SENIOR SECONDARY SCHOOLS IN AKWA IBOM STATE, NIGERIA

Uyai E. Akpanobong PhD, Effiong E. Asuquo PhD

Department of Vocational Education, University of Uyo, Uyo, Akwa Ibom State, Nigeria

ABSTRACT: *The study investigated the relationship between teacher quality and students' achievement in Financial Accounting in senior secondary schools in Akwa Ibom State. The study adopted Ex-post facto research design. Four specific objectives, four research questions and four null hypotheses guided the study. The population consisted of 5663 Senior Secondary two (SS 11) Financial Accounting Students from 233 public secondary schools in the three Senatorial Districts of Akwa Ibom State. The study had a sample of 566 respondents drawn from the population using Multi-stage sampling Technique. The numbers that constituted the sample size were 286, 190 and 90 drawn from Uyo, Ikot Ekpene and Eket Senatorial Districts respectively. A structured questionnaire tagged "Teacher Quality and Student Achievement in Financial Accounting Questionnaire (TQASAFQAQ)" was used for data collection. A trial test was conducted and analysed using Cronbach's Alpha reliability technique to determine the reliability level of the instrument, which stood at $r = 0.66$. Data generated were analyzed using Pearson Products Moment Correlation (PPMC) to answer the research questions and in testing the null hypotheses at .05 alpha level. The results of the analyses rejected all the null hypotheses, implying significant relationship between teacher quality and students' achievement in Financial Accounting. Based on the findings, it is concluded that teacher quality relates directly with students' achievement in Financial Accounting. It is recommended among others that the relevant educational agencies in Akwa Ibom State – Ministry of Education (MOE) and The State Secondary Education Board (SSEB) should organize regular seminars and workshops aimed at improving teacher quality, for improved students' performance in Financial Accounting.*

KEYWORDS: Teacher Quality, Students Achievement, Financial Accounting.

INTRODUCTION

The quality of a nation depends upon the quality of its citizens. The quality of citizens depends on the quality of their education. The quality of education is reflected through academic achievement which is a function of teacher quality. Akinwumiju(1995) observed that in the Nigerian school system, teacher quality could be assessed in various ways including teachers' qualification and teachers' competence. Therefore, teacher quality implies that there is a set of inputs that serve as indicators of who will be successful in the classroom.

It is believed that good and quality teachers bring about positive students' academic achievement. Kochhar (2009) observed that poor academic achievement of students is

being reported in most countries, especially in the developing countries. For instance, Ogunsaju (2004) noted that the situation is not different in Nigeria where poor academic performance of students has been recorded in many public examinations such as the Senior Secondary School Certificate Examinations (SSCE) conducted by the West African Examinations Council (WAEC).

Teacher quality in the context of this study can be seen as the specific characteristics required for effective teaching of financial accounting by teachers at the secondary school level, such as communication skills, classroom management skills, teacher-students relationship and teacher-knowledge of subject matter. Annie, Howard and Murray-Ward (1996) defined academic achievements as the outcome of education, the extent to which a student, teacher or institution has achieved the set educational goals.

Longe (2011) defined accounting as the recording, classifying, creating, summarizing and communicating of financial information to interested parties and interpreting to help in making specific business decisions. Accounting records are kept to evaluate the performance and profitability of the business organization, prevention of fraud, monitoring of the enterprise progress and for making economic comparison. The accounting curriculum in the secondary schools is carefully designed to suit the needs of the students and other interested learners. If it is properly inculcated into the students, many of them would be properly grounded and prepared to become professionally qualified accountants.

Communication is the activity and process of expressing ideas and feelings or giving people information. Okunna (2002) defined communication as the process by which we understand others and in turn endeavour to be understood by them. Effective communication is a fundamental part of the career of any teacher. For effective teaching and learning of Financial Accounting at the secondary school level, there is need for Financial Accounting teachers to convey their teaching in a language that will meet the ability level of the class in order to establish a learning environment in which students are able to broaden and deepen their response to different ideas, methods, concept and principles of Financial Accounting.

A well organized classroom brings easy flow of instruction and involves active participation of the students. Classroom management in this study is the ability of a teacher to create a good learning environment. It involves how a teacher manages or ensures physical convenience to determine the level of students' participation in the lesson. When the classroom environment is conducive, students seem to put on positive attitude in the lesson, but if the learning environment is not conducive there could be negative reactions by the students.

Every learner comes to the class with an expectation of meeting a friendly teacher. If the teacher presents himself as an expected friendly stimulus, interest is aroused in the learner with the consequent attention to what is presented in the class. If it is on the contrary, the learner would view the teacher's attitude as non-informative leading to

inhibition of attention. Hamre and Pianta, (2001), Battistich, Schaps, & Wilson, (2004) opined that positive teacher-students relationship - evidenced by teachers' reports of low conflict, a high degree of closeness and rapport, and little dependency — have been known to support students' adjustment to school, contribute to their social skills, promote academic performance, and foster students' resiliency in academic performance. Similarly, Klem and Connell (2004) stated that teachers who experience close relationships with students reported that their students were less likely to avoid school, appeared more self-directed, more cooperative, and more engaged in learning.

Furthermore, Spear-Swerling, Brucker, and Alfano, (2005) asserted that teacher knowledge of the subject matter or content knowledge informs more than the instructional approach in the classroom. Understanding central concepts, tools of inquiry and structures of the discipline are crucial for integrated unit and lesson planning. De-Nobile, (2007) observed that in order to develop authentic cross-curriculum links, classroom teachers are required to have sufficient content knowledge of the subject being taught. Knowledge of subject matter is universally considered an essential attribute to effective teaching and successful learning. The most meaningful and lasting learning occur when individuals construct knowledge. The role of the teacher is to help learners build their own knowledge through acting on materials and engaging in meaningful experiences. Thus, Davis and Simmt (2006) stated that to create these experiences, teachers must possess an in-depth understanding of major concepts, assumptions, debates, processes of inquiry, and ways of knowing that are central to the disciplines they teach.

Purpose of the Study

This study was aimed at achieving the following specific purposes:

1. to determine the relationship between teacher communication skills and students' achievement in financial accounting.
2. to determine the relationship between teacher classroom management skills and students' achievement in financial accounting.
3. to determine the relationship between teacher-student relationship and students' achievement in financial accounting.
4. to determine the relationship between teacher knowledge of subject matter and students' achievement in financial accounting.

Research Questions

The following research questions guided the study:

1. What is the relationship between teacher communication skills and students' achievement in financial accounting?
2. What is the relationship between teacher classroom management skills and students' achievement in financial accounting?
3. How does teacher-students relationship relate with students' achievement in financial accounting?

4. What is the relationship between teacher knowledge of subject matter and students' achievement in financial accounting?

Null Hypotheses

The following null hypotheses were formulated and tested at .05 alpha level.

Ho₁: There is no significant relationship between teacher communication skills and students' achievement in financial accounting.

Ho₂: There is no significant relationship between teacher classroom management skills and students' achievement in financial accounting.

Ho₃: There is no significant relationship between teacher-student relationship and students' achievement in financial accounting.

Ho₄: There is no significant relationship between teacher knowledge of subject matter and students' achievement in financial accounting.

METHODOLOGY

The study was carried out in Akwa Ibom State, Nigeria. The ex-post facto design was adopted for the study. The design was considered appropriate for the study because it attempted to check the already existing influence of the independent variables on the dependent variable. The population of the study consisted of 5,663 Senior Secondary II Financial Accounting Students in the 233 public secondary schools in Akwa Ibom State for 2011/2012 school session. Senior Secondary two (SS II) students were used for the study because it was presumed that the students would have chosen Financial Accounting as one of the subjects to be offered in the West African Senior School Certificate Examinations (WASSCE) and National Examination Council (NECO). A Sample size of 566 SS II Financial Accounting students was obtained from 23 public secondary schools in the three senatorial districts of Akwa Ibom State. This was obtained through the multi-stage sampling technique. This represented 10 percent of the population considered appropriate according to Uzoagulu (2011). A researcher-structured instrument called "Teacher Quality and Students' Attitude towards Financial Accounting Questionnaire" (TQSATFAQ) was developed. The responses were measured by means of a four-point rating scale: Strongly Agree (SA) 4, Agree (A) 3, Disagree (D) 2 and Strongly Disagree (SD) 1. Face validity was established for the Questionnaire by three research experts, one from test and measurement, and two from the department of vocational education in the University of Uyo, to assess the suitability of the items. The reliability of the instrument was established using the Cronbach's Alpha method. The items were trial-tested on 40 SS11 Financial Accounting students in 5 schools in the study area that met the criteria but did not form part of the main study. The scores obtained from the trial test were organised and analysed to determine the reliability coefficient of the instrument. The result showed reliability co-efficient of $r=0.66$. Pearson Product Moment Correlation Co-efficient (PPMC) analysis was used in answering the research questions and testing the hypotheses. This was done at .05 alpha level.

Presentation and Analysis of Data

Research Question 1

What is the relationship between teacher communication skills and students' achievement in Financial Accounting?

The summary of data analysis related to research question 1 is presented in Table 1.

Table 1: Analysis of the Relationship Between Teacher Communication Skills and Students' Achievement in Financial Accounting

Variables	Σy	Σx Σy^2	Σx^2	Σxy	r
Teacher communication skills (x)		17968	574984		
Students' achievement (y)		31243	186977	1014800	0.89

n = 566; * = positive relationship

The result in Table 1 indicates a positive relationship between teacher communication skills and students' achievement in Financial Accounting in Akwa Ibom State ($r = 0.89$). This implies that students' academic achievement in Financial Accounting in Akwa Ibom State is enhanced by teacher communication skills.

Research Question 2

What is the relationship between teacher classroom management skills and students' achievement in Financial Accounting?

The summary of data analysis related to research question 2 is presented in Table 2.

Table 2: Analysis of the Relationship Between Teacher Classroom Management Skills and Students' Achievement in Financial Accounting

Variables	Σx Σy	Σx^2 Σy^2	Σxy	r
Teachers classroom management skill (x)	16732	498720		
Students' achievement (y)	31243	1869771	943058	0.80

n = 566; * = positive relationship

The result in Table 2 shows a correlation coefficient (r) of 0.80 which indicates a positive relationship between teacher classroom management skills and students' achievement in Financial Accounting in Akwa Ibom State. This implies that students' academic achievement in Financial Accounting in Akwa Ibom State is enhanced by teacher classroom management skills.

Research Question 3

What is the relationship between teacher-student relationship and students' achievement in Financial Accounting?

The summary of data analysis related to research question 3 is presented in Table 3.

Table 3: Analysis of the Relationship Between Teacher-Students Relationship and Students' Achievement in Financial Accounting

Variables	$\sum x$ $\sum y$	$\sum x^2$ $\sum y^2$	$\sum xy$	r
Teacher-student relationship (x)	14600	381032		
Students' achievement (y)	31243	1869771	828238	0.88

n = 566; * = positive relationship

Data in Table 3 indicate a positive relationship between teacher-students relationship and students' achievement in Financial Accounting in Akwa Ibom State ($r = 0.88$). This implies that students' academic achievement in Financial Accounting in the state is enhanced by teacher-students' relationship.

Research Question 4

What is the relationship between teacher's knowledge of subject matter and students' achievement in Financial Accounting?

The summary of data analysis related to research question 4 is presented in Table 4.

Table 4: Analysis of the Relationship Between Teacher's Knowledge of Subject Matter and Students' Achievement in Financial Accounting

Variables	$\sum x$ $\sum y$	$\sum x^2$ $\sum y^2$	$\sum xy$	r
Teachers' knowledge of subject matter (x)	18904	636968		
Students' achievement (y)	31243	1869771	1061998	0.65

n = 566; * = positive relationship

Result in Table 4 indicates a calculated correlation coefficient (r) of 0.65 which shows a positive relationship between teacher's knowledge of subject matter and students' achievement in Financial Accounting in Akwa Ibom State. The high level of relationship implies that students' academic achievement in Financial Accounting in Akwa Ibom State is enhanced by teacher's knowledge of subject matter.

Hypothesis 1

There is no significant relationship between teacher communication skills and students' achievement in Financial Accounting.

The summary of results of testing the null hypothesis 1 is presented in Table 5.

Table 5: Analysis of the Relationship Between Teacher Communication Skills and Students' Achievement in Financial Accounting

Variables	$\sum x$ $\sum y$	$\sum x^2$ $\sum y^2$	$\sum xy$	r
Teacher communication skills (x)	17968	574984		
Students' achievement (y)	31243	1869771	1014800	0.89*

n = 566; *Significant at 0.05 level; df = 564; critical r-value = 0.089

Data analysis in Table 5 presents the obtained r-value as 0.89. This value was tested for significance by comparing it with the critical r-value (0.089) at .05 alpha level and 564 degrees of freedom. The obtained r-value (0.89) is greater than the critical r-value (0.089). Hence, the null hypothesis is rejected. This implies that there is a significant relationship between teacher's communication skills and students' achievement in Financial Accounting.

Hypothesis 2

There is no significant relationship between teacher classroom management skills and students' achievement in Financial Accounting.

The summary of results of testing the null hypothesis 2 is presented in Table 6.

Table 6: Analysis of the Relationship Between Teacher Classroom Management Skills and Students' Achievement in Financial Accounting

Variables	$\sum x$ $\sum y$	$\sum x^2$ $\sum y^2$	$\sum xy$	r
Teachers classroom management skill (x)	16732	498720		
Students' achievement (y)	31243	1869771	943058	0.80 *

n = 566; *Significant at 0.05 level; df = 564; critical r-value = 0.089

Data analysis in Table 6 indicates the obtained r-value as 0.80. This value was tested for significance by comparing it with the critical r-value (0.089) at 0.05 alpha level and 564 degrees of freedom. The obtained r-value (0.80) is greater than the critical r-value (0.089). Hence, the null hypothesis is rejected. This implies that there is a significant relationship between teacher classroom management skills and students' achievement in Financial Accounting.

Hypothesis 3

There is no significant relationship between teacher-student relationship and students' achievement in Financial Accounting.

The summary of results of testing the null hypothesis 3 is presented in Table 7.

Table 7: Analysis of the Relationship Between Teacher-Student Relationship and Students' Achievement in Financial Accounting

Variables	$\sum x$ $\sum y$	$\sum x^2$ $\sum y^2$	$\sum xy$	r
Teacher-student relationship (x)	14600	381032		
Students' achievement (y)	31243	1869771	828238	0.88*

n = 566; *Significant at 0.05 level; df = 564; critical r-value = 0.089

The summary of data analysis in Table 7 presents the obtained r-value as 0.88. This value was tested for significance by comparing it with the critical r-value (0.089) at 0.05 alpha level and 564 degrees of freedom. The obtained r-value (0.88) is greater than the critical r-value (0.089). Hence, the result is significant. This implies that there is a significant relationship between teacher-student relationship and students' achievement in Financial Accounting.

Hypothesis 4

There is no significant relationship between teacher knowledge of subject matter and students' achievement in Financial Accounting.

The summary of results of testing the null hypothesis 4 is presented in Table 8.

Table 8: Analysis of the Relationship Between Teacher Knowledge of Subject Matter and Students' Achievement in Financial Accounting

Variables	$\sum x$ $\sum y$	$\sum x^2$ $\sum y^2$	$\sum xy$	r
Teachers' knowledge of Subject matter (x)	18904	636968		
Students' achievement (y)	31243	1869771	1061998	0.65*

n = 566; *Significant at 0.05 level; df = 564; critical r-value = 0.089

The data analysis in Table 8 shows the obtained r-value as 0.65. This value was tested for significance by comparing it with the critical r-value (0.089) at 0.05 alpha level and 564 degrees of freedom. The obtained r-value (0.65) is greater than the critical r-value (0.089). Hence, the result is significant. This implies that there is a significant relationship between teacher-student relationship and students' achievement in Financial Accounting.

FINDINGS OF THE STUDY

1. Students' achievement in Financial Accounting is enhanced by teachers' ability to communicate effectively during instructions.
2. Students achieve greatly in Financial Accounting when a teacher is able to manage and control a classroom during lesson delivery.
3. Good teacher students' relationship brings about students' interest in Financial Accounting thereby enhancing a high academic achievement.
4. Students' positive attitude towards Financial Accounting is determined by the teachers' knowledge of the subject matter.

DISCUSSION OF FINDINGS

The findings of this study as stated are discussed as follows:

Teacher Communication Skills and Students' Achievements in Financial Accounting

The findings of this study indicate a positive and significant relationship between teacher communication skills and students' achievement in Financial Accounting. The result in hypothesis 1 shows that the calculated r-value is greater than the critical r-value. Hence, the null hypothesis is rejected. These findings are buttressed by that of Okunna (2002) who asserted that communication is the activity and process of expressing ideas and feelings or giving people information or a process by which we understand others and in turn endeavour to be understood by them. Effective communication is a fundamental part of the career of any teacher. For effective teaching and learning of Financial Accounting at the secondary school level, there is need for Financial Accounting teachers to convey their teaching in a language that will meet the ability level of the class in question. A teacher needs to establish a learning environment in which students are able to broaden and deepen their response to the beauty of ideas, methods, concepts, and principles of Financial Accounting. With effective communication, the vocabulary and syntax aspects of Financial Accounting will be clear since the teaching will be presented in a language the learners are conversant with.

Teacher Classroom Management Skills and Students' Achievements in Financial Accounting

The findings of this study indicate a positive and significant relationship between teacher classroom management skills and students' achievement in Financial Accounting in Akwa Ibom State. The result in hypothesis 2 shows that the calculated r-value is greater than the critical r-value, thus the null hypothesis is rejected. The findings of null hypothesis two is supported by the findings of Emmer and Stough, (2001) who asserted that the ability of teachers to organize classrooms and manage the behaviour of their students is critical to achieving positive educational outcomes. Although sound behaviour management does not guarantee effective instruction, it establishes the environmental context that makes good instruction possible. Reciprocally, highly effective instruction reduces, but does not eliminate, classroom behaviour problems. Oyinloye (2010) also

opined that classroom management could pose a problem to the teacher if the teacher lacks the competence to create the setting, arrange the chairs, speak to students and listen to their responses, put routines in place and then execute, modify and restate them; develop roles and communicate to learners. The action performed by a teacher on each of these variables mentioned above would determine the academic achievement and behaviour of the students.

Teacher-Students Relationship and Students' Achievements in Financial Accounting

The result of data analysis in hypothesis 3 indicates a positive and significant relationship between teacher-students relationship and students' achievement in Financial Accounting in Akwa Ibom State. The calculated r-value is greater than the critical r-value, thus the null hypothesis is rejected.

The findings in this hypothesis are supported by the findings of Hamre & Pianta, (2001), Battistich, Schaps and Wilson (2004) who explained that positive teacher-students relationship - evidenced by teachers' reports of low conflict, a high degree of closeness and rapport, and little dependency-have been shown to support students' adjustment to school, contribute to their social skills, promote academic performance, and foster students' resiliency in academic performance. Similarly, the findings of Klem and Connell (2004) indicated that teachers who experienced close relationships with students reported that their students were less likely to avoid school, appeared more self-directed, more cooperative, and more engaged in learning.

Teacher Knowledge of Subject Matter and Students' Achievements in Financial Accounting

The result in null hypothesis 4 indicates a positive and significant relationship between teacher knowledge of subject matter and students' achievement in Financial Accounting in Akwa Ibom State. The calculated r-value is greater than the critical r-value, thus the null hypothesis is rejected. The finding is supported by an earlier work of Spear-Swerling, Brucker and Alfano (2005) who stated that teacher's knowledge of subject matter informs more than the instructional approach in the classroom.

CONCLUSION

Based on the results of the data analysis and research findings, it is concluded that students' achievement in Financial Accounting at the secondary school level relates directly to the quality of the teachers handling the subject. This is because it has been discovered that the teachers' quality plays a significant role in shaping and enhancing students' interest in Financial Accounting. Therefore, teacher quality should be regarded as a major factor in enhancing quality education in the country.

Recommendations

On the basis of the findings and conclusions drawn, the following recommendations are made:-

1. The relevant educational agencies like Ministry of Education and the State Secondary Education Board should organize regular seminars and workshops aimed at

improving teachers' communication skills, classroom management and knowledge of the subject matter for effective lesson delivery.

2. Government should make provision of adequate infrastructure, classroom space, teaching aids, library and Information Communication Technology to create conducive learning environment.

3. Teachers should show compassion and patient to cultivate a cordial teacher-students relationship to encourage students' participation and interest in Financial Accounting classes.

REFERENCES

- Akinwumiju, J. A. (1995). *Educational Planning Statistics and Models*. 1st ed., Ibadan: Center for External Studies, pp.108-116
- Annie, W., Howard, W. S. and Murray-Ward, M. (1996). *Achievement and Ability Tests, Definition of the Domain. Educational Measurement*. 1st ed., Boston: University Press of America Inc. pp. 2-5.
- Battistich, V., Schaps, E. and Wilson, N. (2004). Effects of an Elementary School Intervention on Students' "Connectedness" to School and Social Adjustment during Middle School. *The Journal of Primary Prevention*, 24 (3): 243-262.
- Davis, B. and Simmt, E. (2006). Mathematics-for-Teaching: An Ongoing Investigation of the Mathematics that Teachers Need to Know. *Educational Studies in Mathematics*, 61 (3): 293-319
- Hamre, B. K. and Pianta, R. C. (2001). Can Instructional and Emotional Support in the First-Grade Classroom Make a Difference for Children at Risk of School Failure? *Child Development*, 7 (5): 949 – 967
- Klem, A. M. and Connell, J. P. (2004). Relationships matter: Linking Teacher Support to Student Engagement and Achievement. *Journal of School Health*, 74 (7): 262-273.
- Kochhar, S. K. (2009). *Educational and Vocational Guidance in Secondary Schools*. New Delhi: Sterling Publishers Limited. pp. 13-27
- Longe, F. (2011). *Simplified and Amplified Financial Accounting for Senior Secondary Schools Polytechnics and Universities*. 2nd ed., Abeokuta: Longe Venture
- Okunna, C. S. (2002). *Teaching Mass Communication*. Enugu: New Generation Ventures.
- Spear-Swerling, L., Brucker, P. O. and Alfano, M. P. (2005). Teachers' Literacy-related Knowledge and Self-Perceptions in Relation to Preparation and Experience. *Annals of Dyslexia*, 55 (2): 266-296