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## **PEDAGOGICAL COMPETENCY IMPROVEMENT NEEDS FOR EMPLOYMENT OF ACCOUNTING EDUCATION STUDENTS IN NORTH- EAST NIGERIA**

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**ABSTRACT:** *The study examined the pedagogical competency improvement needs for employment of undergraduate accounting education students in North-east, Nigeria. The study had two research questions and one null hypothesis. Descriptive survey research design was adopted for the study. A sample of 281 final year undergraduate accounting education students was selected out of the population of 312. There was no sampling for the 52 accounting educators structured questionnaire was used for data collection. The questionnaire was structured to collect data relating to the level of importance of the skills to the needs of undergraduate accounting education students and the second rating scale was used to collect data on the extent to which the skills were developed among the students. The structured questionnaire was validated and pilot tested, a reliability coefficient of 0.79 was obtained. The data were collected by the researcher assisted by ten trained research assistants. The data were analyzed using Table of frequencies, mean scores, standard deviations, and improvement needs index to answer the research questions, while the hypothesis was tested using independent sample t. test. The study disclosed that all the pedagogical competencies were adjudged by accounting educators as very important for inclusion in the curriculum of undergraduate accounting education students. Based on the findings, it was recommended that the curriculum of undergraduate accounting education students should be restructured to include all the areas of deficiencies identified in this study and that accounting educators should focus attention on developing the skills of students to meet the expectations and needs of employers.*

**KEYWORDS:** accounting education, improvement needs index, effective classroom assessment, use of technology in teaching, effective teaching practice, effective classroom management

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### **INTRODUCTION**

Teaching has become one of the most challenging professions where knowledge is expanding rapidly and much of it is available to both teachers and students simultaneously. As a way of responding to the rapid development of technology, teacher preparation institutions must undergo rapid changes in the structure and content of their training delivery methods of their courses. Nessipbayeva (n.d.) stressed that in order to prepare students in the 21<sup>st</sup> century, teachers must provide them with skills that will help them work collaboratively and sensitively in a team, become decision makers, plan and manage their time effectively, listen to one another and choose the right communication strategy at the right time. According to the author, teachers need the 21<sup>st</sup> century skills. They must demonstrate leadership, both in the classroom and the school, establish respectful environment for a diverse population of students, and know the content they teach, facilitate learning for their students, and reflect on their practice

As opined by Bansal (2008), the new technologies have provided new possibilities to the profession and have placed demands on teachers to learn how to use the new technologies in their teaching. They must continuously retrain themselves and acquire new knowledge, attitudes and skills while maintaining their jobs. Also, they are expected to facilitate learning and make it more meaningful to individual learners rather than just to provide knowledge and skills in order to develop teacher's confidence to use the new technologies effectively and efficiently. They need training opportunities to apply the new technologies in the class room, timely support, and enough time to experiment such technologies. Internet has created changes in actual roles of teachers and students. The old method was based on concept of the classroom as the ultimate place of knowledge where the teacher plays the role of source and transmitter of information and knowledge and learners play the role of passive receivers. In the current condition, the main paradigm of education is changed to co-operative and constructive learning. The teacher plays the role of information producer and curriculum adviser and the students act as information accumulators and knowledge acquirers

Pillai (n. d.) describes the curriculum as a compressive plan for an education / training programme /course to offer new improved manpower to fulfil the rising needs of a dynamic society. Devco (2014, p.3) said a curriculum is the ordered selection of learning content and experiences which are developed for all learners to meet agreed national values and aspirations. According to the author, the curriculum set out the objectives of education system. In simple terms, it prescribes what is to be achieved.

Markus (2014) describes competencies as proven ability to use knowledge and skills in work or study situations and in professional development. To be competent means that the individual has acquired knowledge, attitude, and skills which are required to perform at a specified proficiency level in any given work. Mudhavaram and Leverie (2010) as cited in Suci and Mata (2011) regards pedagogical competencies as 'ability of an individual to use combination of tangible resources (e.g instructional materials such as books, article... and technology such as software and hardware) and intangible resources (eg knowledge, skills, experiences to achieves efficiency and/or effectiveness in teaching). Markus describes skills as the ability to apply knowledge and use know-how to complete tasks and solve problems. Skill is all about being useful; it is only about being able to do things.

Teachers pedagogical competencies relates to teachers' ability to manage daily teaching and learning process from planning to the evaluation stages. It has to do with basic understanding of education, students, curriculum development, lesson plans, dialogical teaching and learning process, learning evaluation and students' motivation and potential developments (Syahrudin, Ernawati, & Ede 2013). The author, p.25, stressed that "any attempt to improve the quality of teaching and learning process should involve the improvement of teachers' professional competencies in order to bring a positive significant change in an educational system". Professional development improves the teacher's motivation, commitment and performance. To improve teachers' pedagogical competencies is a process of making teachers' skills better than before in responding to new challenges in teaching. Skills improvement involves upgrading the

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curriculum to make it better in contributing to the ability of accounting education students to apply knowledge and use know-how to complete task and solve problems.

Mishra (2008) opined that teachers in the new instructional methodology must have: high level of initial knowledge and necessary experience in information technology, ability to work as project team members and curriculum manager, ability to organize project team work in such a way that all students accept proposed conditions, manage curriculum, establish and adopt criteria and flexible motivation principles on the final results. As a step in responding to this challenge, the Nigeria government initiated curriculum reform by establishing Teacher Registration Council - Act 31 of 1993- to register and control the quality of teaching profession, produced comprehensive professional standards for Nigerian teachers in terms of knowledge, skills and values and conduct, developed National Benchmarks for Postgraduate Diploma in Education (PGDE) in Nigeria. (TRCN, 2010). Today the Nigeria education is facing the challenge of educational paradigm shift. The general public are criticizing the government for not adequately funding education, and the teacher education institutions especially in regards to classroom environment, arguing that the teachers are not adequately providing the skills required by the profession. In particular, employers complain that the new generation of teachers lack content and pedagogical knowledge.

### **Statement of the Problem**

Over the past years, teacher education like areas of educational offerings, in Nigeria has been criticized for not adequately preparing the pre-service teachers for their jobs. Educators are of the view that Nigeria education system has not served appreciably to transform the system toward providing an education that will meet the needs of youths and society. Adeyanju (2008) posited that “there is strong indication to suggest that teachers lack up-to-date and sufficient content knowledge, up-to-date pedagogical and communication skills to enable them teach effectively”. Jimoh (2010, p.14) also stated that “many of our teachers are ill-equipped for their jobs both in the content of their subjects and in the strictly pedagogical areas”. Dangana (2007, p. 7) stated that “the students often find a curriculum and pedagogy that are devoid of content relating to work and virtue isolated from the real world of work”. The author further opined that both the schools and world of work operated separately and educators do not appear to be producing the well-motivated and well-rounded young people that employers would like to recur. Enemali (2014) stated that “... our teacher education should be turned to reflect the current realities and needs of the 21<sup>st</sup> century...”. This means that there is the need to modify curriculum development practices and shift the focus of our pedagogy to reflect modern practices in teacher professional development”. Anonymous (2014) said a nation may embark on curriculum reform, where the curriculum is felt to be outdated and out of line with emerging economic and social needs. It needs to be brought in line with ideas of modern economy “the process of change is a response to changing knowledge, understanding and belief of what is working and what is not working”

### **Purpose of the Study**

The purpose of the study was to find out the pedagogical competency improvement needs for employment of undergraduate accounting education students in North – east, Nigeria. The following research questions were posed to guide the study:

1. What are the importance of the pedagogical competency improvement needs for employment of undergraduate accounting education students in North-east, Nigeria?
2. To what extent are the pedagogical competencies of accounting education students consciously developed in North- east, Nigeria?

The following null hypothesis was postulated to guide the study and was tested at 0.05 level of significance

**HO<sub>1</sub>** There is no significant difference between the mean responses of male and female undergraduate accounting education students on the extent to which their pedagogical competency improvement needs for employment were developed during their studies in North- east, Nigeria.

## **LITERATURE/THEORETICAL FRAMEWORK**

This study is based on the work of Nessipbayeva (n.d.) which reported students' skills levels of teachers' professional growth, teachers' pedagogical culture, pedagogical innovation and 21<sup>st</sup> century teaching competencies of educators. The author stressed the need for educators to demonstrate competence in four dimensions: Effective classroom management, effective teaching practice, effective assessment, and use of technology.

Effective classroom management relates to the educators' ability to maximize efficiency, maintain discipline and morals, promote team work, plan communication, focus attention on result, evaluate progress and make constant adjustments. Educators need to employ a range of strategies to promote positive relationship, organize and manage time and ensure active engagement of students in productive work. Effective teaching practice is concerned with the educators' needs to represent differing viewpoints, theories and methods of inquiry in the teaching of subject matter concepts. Educators have to learn how to use multiple teaching and learning strategies, critical thinking, and problem solving abilities, while assuming, responsibilities for identifying and using learning resources. Effective assessment deals with the educators' needs to incorporate formal tests, evaluation of classroom assignments, student performance and projects and standardized achievement tests to understand what students have learned, and students need self-assessment skills to develop awareness of strengths and to set goals of learning. Technology skills relates to the educators' ability to know when and how to use current educational technology as well as the most appropriate type and level of technology to maximize students learning.

Bonner as cited in Riccio (2000) presented some teaching methods that accounting lecturers can use that will promote active student learning. They are: read text, read work-out example, problems, listen to lecture/watch video, watch demonstration, learn to participate in interactive lecture, answer short objective questions, write and answer questions, work short numerical problems, watch longer unstructured cases and problems, discuss issues with other students, conduct research, make oral presentations and answer questions, participate in demonstration (role playing, simulation, games and experiments), visit companies, and participate in internship. Through the use of appropriate methods, the author states that it is possible to have the students achieve the following competencies: communication skills, ability to develop and to distribute

information, ability to take decision, accounting knowledge, auditing and taxation, knowledge of business environment, professionals and leadership.

Guerriero (n. d.) stated that “general pedagogical knowledge has not been the object of many research studies even though several studies indicate that it is essential for developing quality teachers” P. 5. The model of general pedagogical knowledge emphasizes knowledge of classroom management, Knowledge of teaching methods, Knowledge of classroom assessment, Structuring of learning objectives, and Adaptation. The psychological components of the model account for the fact that learning occurs in a social context and learning success depends on the general cognitive and affective characteristics of individuals. Panev and Barakoska (2015) compared the level of acquired competencies in teachers’ initial education in Macedonia and England and concluded that the teachers lack the necessary pedagogical competencies in their initial education. The researchers recommended that there is the need to expand teachers’ pedagogical competencies for them to fulfil their pedagogical functions in the modern world. In view of this, the National Educational Strategy of Republic of Macedonia supports the identification of skills the teachers need to have and professional development programs for teacher training.

In response to a demand for reform in University accounting education, Abeysekra (2011) examined three instructional methods (traditional, interactive, and group based study) and students’ opinion on their preferences for learning financial accounting in large classes at Metropolitan University in Sri-lanka. The researcher used survey questionnaire. The findings reveal that the most preferred method is interactive and the least is traditional method. Studies by Osuala (2009) and Nwofor (2002) affirmed that the prevailing teaching methods predominantly employed by most accounting education teachers in Nigeria is teacher centred, involving only telling, and is teacher dominated and do not encourage students active learning.

A study by Oganto (2010) compared the effects of three instructional strategies (Guided discovery, Cooperative and Demonstration) on senior secondary school students’ achievement in accounting in kaduna State, Nigeria. Four research questions and four hypotheses were formulated and tested at 0.05 level of significance. The study employed non-equivalent control group design. Data were analyzed using mean, standard deviation, t-test and analysis of variance. It was found that the guided discovery method yielded the highest posttest mean in accounting achievement test, followed by demonstration method. The cooperative method had the lowest posttest mean score It was recommended that the guided discovery method be used by teachers of accounting at the secondary school level in Kaduna state, Nigeria.

Syahrudin, *et al* (2013) studied the extent of the role of teachers’ pedagogical competence on the practice of school based management (SBM). The researcher used interview to collect qualitative data from the participants in Para-Pare, Indonesia. It was discovered that the teachers’ pedagogical competencies have not been developed as it was expected due to the failure of the government to support the practice of SBM. It was recommended that in order to improve the quality of SBM, teachers’ continuing professional development is highly required. Adeyanju (2008) reviewed education in Nigeria, and reported that the quality of teacher education is at present less than

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satisfactory. The author observed that ‘teacher educators must themselves constantly enrich their education and professional knowledge if improvement is to be seen in what they teach’

Singh (2004) analyzed emerging dimensions of accounting education and research in India and showed that the colleges have been imparting accounting education over the years with very little changes and modification in their curriculum. Singh further stated that till date accounting education has been imparted through classroom lectures. In order to improve the curriculum, the author, p. 61 suggested among others that:

- 1 efforts should be made to create a conducive environment in which the interaction between the universities/academic institutions, professional institutes and industries could be possible.
- 2 the teaching methodologies in accounting at the university and institute level should be changed in order to strengthen the computational and conceptual skills of the scholars in the field.
- 3 the case study approach should be given due consideration so as to develop a problem solving approach among the scholars.
  
- 4 The curriculum of the colleges, universities and the professional institutes imparting accounting education should be restructured so as to enable the accounting students to expose themselves to the basics of research methodology and contemporary issues in accounting.

Patankar (2014) stated that the objective of teaching should be to equip student teachers with constructivist pedagogy, and to develop competencies and skills necessary for implementing constructivist approach. Kim (2005) presented three theoretical assumptions of constructivist teaching namely, first, learning is an active process rather than passive acquisition of knowledge. Secondly, teaching is supporting the learner’s processing of understanding rather than delivery of information to the learner. Thirdly, teaching is a learning-teaching concept rather than teaching-learning concept. In other words, the learner is at the centre of learning and teaching is second. At the heart of constructivist philosophy is the belief that students construct knowledge in their minds from their prior experiences that have meaning to them. Kim (2005, P. 10) identified characteristic principles of constructivist classroom. 1) The learner is actively involved; 2) the environment is democratic, encouraging free discussion; 3) the activities are interactive and student centred; 4) the teacher facilitate a process of learning in which students are encouraged to be responsible and autonomous; 5) assessment of student’s learning occurs through teacher observations of students work and through students’ exhibitions; 6) there is emphasis on social and communication skills as well as collaboration and exchange of ideas. Some of the activities encouraged in constructivist classroom are

1. Experimentation: Students individually perform experiment and then come together as a class to discuss the results
2. Research projects: Students research a topic and present findings to a class.

3. Field trips: Field trips follows class discussions, it allows students to put the ideas and concept discussed in class in a real world context.
4. Film; These provide usual context and bring another sense into learning experience
5. Class discussion: This method is used in all the methods described above.

Panev *et al.* (2015) had emphasized that the successful teacher in the 21<sup>st</sup> century is constantly active of the changes occurring in local and wider community and the world. This means that educators must update their knowledge and skills in order to use the most recent and suitable teaching strategies which will improve students' skills acquisition resulting in gainful employment.

## METHODOLOGY

The research design for this study is a sample survey research design in which attempt was made to examine areas to improve curriculum content of accounting education students in North-east, Nigeria in order to make the student generally employable. The study involves the use of questionnaire to collect data from accounting educators, and final year accounting education students in order to answer the research questions and test the null hypotheses related to the study

The study was carried out in tertiary education institutions offering accounting education and industries located in North-east region of Gombe, Yobe, Borno, Adamawa and Taraba and parts of Bauchi states. The industries used for the study must be registerable with Industrial Training Fund. The tertiary education institutions in North- east region include Abubakar Tafawa Balewa University, Bauchi, Tatari Ali Polytechnic, Bauchi, Federal College of Education Gombe, Federal College of Education, Potiskum, Modibbo Adama University, Yola, Federal College of Education, Yola, University of Maiduguri, and College of Education Zing, Taraba State.

The population of this study comprise all the 52 accounting educators (those currently teaching accounting education in tertiary education) and 312 final year undergraduate accounting education students in North- east, Nigeria. A total of 281 final year undergraduate accounting education students constituted the sample for this study. This sample was selected using simple random sampling method. The sample size was randomly drawn using Krejcie and Morgan Table for determining needed sizes of randomly chosen sample(s) from a finite population (N) (Isaac and Michael, 1983). There was no sampling for accounting educators because they are not many.

The structured questionnaire developed by the researcher was used for data collection for this study. The title of the instrument is: Curriculum Content Improvement Needs of Accounting Education Students (CCINOAES). A team of six certified accountants from Bauchi, two accounting educators, and two experts in measurement and evaluation from Abubakar Tafawa Balewa University (ATBU) Bauchi and Tatari Ali Polytechnic, Bauchi. validated the questionnaire used for data collection of this study. The experts were required to ensure that the items provide adequate answers to the research questions. They were asked to review the questionnaire in terms of clarity, appropriateness of terms, organization, expression, directions used, and correctness of spellings. In order to achieve the objectives of the study, the experts were

given free hand to either remove any items they considered irrelevant or add any other items they consider important but were not reflected in the questionnaire. Based on their inputs, the questionnaire was reduced from 200 items to 169 items.

As part of the validation exercise, a pilot study was carried out in College of Education and industries located in Azare Bauchi state. Azare was selected for the Pilot Study because it has similar population characteristics with the main population of the study. The population for the pilot study was not involved in the main study. The reliability of the questionnaire used for the main study was obtained through the pilot study. Data gathered through the pilot study were analyzed using Cronbach's alpha, also referred to as coefficient alpha. The result showed positive overall reliability coefficient of .0.79 for the entire questionnaire. This was considered high enough and showed that the questionnaire can be used to determine the pedagogical competency improvement needs for employment of undergraduate accounting education students.

The structured questionnaire that was used for data collection for this study was administered to the respondents by the researcher, and with the aid of trained research assistants. The research assistants were ten in number. Each copy of the questionnaire was accompanied by a letter introducing the researcher and the purpose of the study. Both the research assistants and the respondents were quite cooperative. The result of their efforts was high return rate and satisfactory completion of the returned copies of the questionnaire. The questionnaire was distributed and collected the following day. Out of 281 copies of questionnaire distributed to final year undergraduate accounting education students, 238 were returned, representing 84.69 percent. Out of the 238, females constituted 98 or 41.18 percent. Of the 52 copies of the questionnaire distributed to accounting educators, 49 or 94.23 percent were returned. The entire 287 copies of the returned questionnaire were used.

The four research questions were analysed using the mean, standard deviation, t-test and Improvement Needs Index developed by Borich (1980). The Improvement Needs Index has been used widely to assess weighted discrepancy scores as follows:

- i. The weighted mean of each item under level of importance component =  $x_1$
  - ii. The weighted mean of the item under extent of competence or skill developed =  $x_d$
  - iii. The difference between two weighted means for each item =  $x_1 - x_p$
- i. When the difference between the two weighted mean is zero, (0) it means that improvement is not needed because the level at which the skill is needed is equal to considered level of performance of the task by Accounting Education students.
  - ii. When the difference between the two weighted mean is negative (-) for any item, it means that improvement is not needed because the level at which the skill is needed is lower than the level at which the skill is considered to be developed.
  - iii. When the difference between the two weighted mean is positive (+) for any item, it means that improvement is needed because the level at which the skill is needed is higher than the level at which the skill was considered developed among accounting education students.

The null hypothesis for this study was analysed using t-test. As the basis for decision, the null hypothesis stated for the study was rejected if the probability value or value of significant

level is less or equal to 0.05; and was upheld if the probability value is greater than 0.05. Data collected through the use of rating scale was interpreted relative to the real upper and the real lower limits of numbers. For the different number of points 0, 1, 2, 3, and 4, the real lower and the real upper limits of the numbers are as follows: 0 represents the interval between -0.50 and 0.49; 1 represents the interval between 0.50 and 1.49; 2 represent the interval between 1.50 and 2.49; 3 represent the interval between 2.50 and 3.49; and 4 represents the interval between 3.50 and 4.49. The data collected were analysed using IBM SPSS version 23.

## RESULTS

**Table 1: Analysis of the Importance of Pedagogical Competency Improvement Needs for Employment of Undergraduate Accounting Education Students**

S/N	Items	Respondents				$\bar{x}_C$ - $\bar{x}_S$	Remarks
		$n_E = 49, n_S = 238, n_T = 287$					
		$\bar{x}$	$\sigma_C$	$\bar{x}_S$	$\sigma_S$		
<b>Effective Classroom Management Skills</b>							
1.	Ability to draw an appropriate data to develop instructional plans	3.51	0.58	2.69	0.93	0.82	IN
2.	Ability to maintains orderly classroom	3.33	0.66	2.50	0.92	0.83	IN
3.	Capacity to maintain positive management of classroom behavior	3.47	0.58	2.51	0.96	0.96	IN
4.	Ability to adjust teaching strategies to needs	3.39	0.67	2.45	0.91	0.94	IN
5.	Ability to plan effective communication to deescalate disruptive behavior	3.43	0.65	2.49	0.94	0.94	IN
6.	Ability to use a variety of methods suited to needs of all students	3.33	0.63	2.42	0.93	0.91	IN
7.	Ability to organizes students for the purpose of developing cooperative students' leadership	3.37	0.60	2.48	0.99	0.89	IN
8.	Capacity to encourages students to articulate their ideas clearly	3.49	0.54	2.55	0.92	0.94	IN
9.	Ability to identify developmental levels of individual students to plan instruction	3.45	0.58	2.42	0.96	1.03	IN
10.	Ability to demonstrate appropriate level of content knowledge in their specialty	3.41	0.64	2.46	0.97	0.95	IN
11.	Ability to encourages students to investigate the content area to expand their knoge	3.37	0.64	2.42	0.86	0.95	IN
12.	Capacity to demonstrate knowledge of the subject by relating it to other discipline	3.59	0.54	2.36	1.01	1.23	IN
13.	Ability to manage time, to ensure active engagement of students in productive tasks	3.57	0.58	2.52	0.94	1.05	IN
14.	Ability to create a classroom environment of respect	3.41	0.64	2.54	0.93	0.87	IN

15.	Ability to maintains a learning environment that conveys high expectations of every students	3.39	0.67	2.44	0.96	0.95	IN
16.	Ability to use research verified strategies to provide effective learning activities for students	3.47	0.58	2.45	0.89	1.02	IN
17.	Ability to create a positive classroom environment to encourage students interaction	3.59	0.50	2.54	0.93	1.05	IN
18.	Ability to maintain classroom environment that shows students assume responsibility for their learning	3.45	0.61	2.54	0.87	0.91	IN
	<b>Cluster Mean</b>	<b>3.45</b>	<b>0.61</b>	<b>2.49</b>	<b>0.93</b>		
	<b>Effective Teaching Practices Skills</b>						
19.	Capacity to focus lesson on what students must do	3.39	0.64	2.64	0.94	0.75	IN
20.	Acting as a facilitator	3.27	0.67	2.54	0.92	0.73	IN
21.	Encouraging active student participation in discussion related to the subjects	3.55	0.58	2.79	0.90	0.76	IN
22.	Encouraging the students work at their own pace	3.45	0.58	2.54	0.84	0.91	IN
23.	Ability to maintain clear direction in the lesson	3.41	0.64	2.50	0.96	0.91	IN
24.	Ability to include practical experiences that should stimulate reality in lesson.	3.47	0.62	2.50	0.97	0.97	IN
25.	Ability to focus lesson on competencies required for employment	3.51	0.58	2.51	0.85	1	IN
26.	Ability to provide opportunity for group work to learn from peers	3.49	0.65	2.45	0.91	1.04	IN
27.	Ability to focus lesson on engaging students in problem solving	3.45	0.65	2.48	0.90	0.97	IN
28.	Ability to encourage students to experiment	3.41	0.64	2.46	0.85	0.95	IN
29.	Capacity to present lesson in a logical order	3.51	0.58	2.43	0.99	1.08	IN
30.	Ability to engage students on field trips to make lesson real	3.53	0.54	2.45	0.91	1.08	IN
31.	Ability to use multiple strategies to help to provide a holistic perspective of the subject	3.39	0.57	2.45	0.93	0.94	IN
32.	Ability to take prior knowledge of students into account	3.47	0.65	2.32	1.00	1.15	IN
	<b>Cluster Mean</b>	<b>3.45</b>	<b>0.61</b>	<b>2.5</b>	<b>0.92</b>		
	<b>Effective Assessment Skills</b>						
33.	Ability to uses multiple indicators ( both process and product to monitor and evaluate students' progress)	3.49	0.58	2.61	0.93	0.88	IN

34.	Ability to provides evidence that students are attaining 21 <sup>st</sup> century knowledge , skills and attitudes	3.57	0.50	2.46	0.89	1.11	IN
35.	Ability to collaborates with colleagues to monitor students' performance	3.51	0.54	2.45	0.96	1.06	IN
36.	Ability to collaborates with colleagues to make instruction responsive to cultural differences	3.41	0.64	2.38	0.94	1.03	IN
37.	Ability to encourages students to engage in self-assessment to develop awareness of their strengths	3.45	0.61	2.53	0.91	0.92	IN
38.	Ability to involve students in setting learning goals	3.53	0.58	2.34	0.95	1.19	IN
	<b>Cluster Mean</b>	<b>3.49</b>	<b>0.58</b>	<b>2.46</b>	<b>0.93</b>		
	<b>Use of Technology in Teaching Skills</b>						
39.	Ability to integrates technology into instruction to maximize students learning	3.39	0.64	2.35	1.00	1.04	IN
40.	Ability to know when to use current educational technology to maximize students learning	3.47	0.65	2.42	0.92	1.05	IN
41.	Ability to know how to use current educational software to maximize students learning	3.41	0.64	2.45	1.08	0.96	IN
42.	Ability to uses multimedia to engage all the senses of student.	3.55	0.50	2.20	1.02	1.35	IN
	<b>Cluster Mean</b>	<b>3.46</b>	<b>0.61</b>	<b>2.36</b>	<b>1.01</b>		
	<b>Grand Mean</b>	<b>3.46</b>	<b>0.60</b>	<b>2.45</b>	<b>0.95</b>		

Key:  $\bar{x}_1$  = Mean of Accounting Educators,  $\bar{x}_S$  = Mean of Students,  $\sigma_1$  = Standard Deviation of Accounting Educators,  $\sigma_S$  = Standard Deviation of Students,  $n_E$  = number of Accounting Educators  $n_S$  = number of Students,  $n_T$  = Total Respondents. Source: Field work, 2019

Data in Table 1 revealed that accounting educators considered all the 42 pedagogical competencies as very important for inclusion in the content needed for improvement of the pedagogical competencies of undergraduate accounting education students in North-east, Nigeria, with mean scores ranging from 3.27 to 3.59. The cluster mean scores for level of importance of pedagogical employability skills were: effective classroom management skills ( $\bar{x} = 3.45$ ), effective teaching practice skills ( $\bar{x} = 3.45$ ), effective assessment skills ( $\bar{x} = 3.49$ ), and use of technology in teaching skills ( $\bar{x} = 3.46$ ). It can be seen from Table 1 that undergraduate accounting education students considered effective classroom management skills ( $\bar{x} = 2.49$ ), effective assessment skills ( $\bar{x} = 2.46$ ), and use of technology skills ( $\bar{x} = 2.36$ ) as not sufficiently developed during their studies in North-east Nigeria. The students accepted effective teaching practice skills ( $\bar{x} = 2.50$ ) as well developed.

The standard deviation of pedagogical competencies ranged from 0.50 to 0.67 and the cluster standard deviation was from 0.58 to 0.61. Similarly, the standard deviation of the extent to which pedagogical competencies were developed among undergraduate accounting education students during their undergraduate studies ranged from 0.84 to 1.08 and the cluster standard deviation was from 0.92 to 1.01. This showed that accounting educators were unanimous in their responses. The weighted discrepancy mean scores ( $\bar{x}_c - \bar{x}_s$ ) of all the 42 pedagogical competencies ranged from 0.73 to 1.15. The difference between the two weighted means is positive (+). This showed that undergraduate accounting education students in North-east, Nigeria need improvement in pedagogical competencies for employment in the labour market.

**Table 2: Summary t-test Analysis of Male and Female Undergraduate Accounting Education Students on the Extent of Development of Pedagogical Competencies**

	$\bar{x}$	$\sigma$	N	Df	$\alpha$	$t_{cal}$	P	Decision
Male	2.51	0.31	140	238	0.05	1.94	0.05	S
Female	2.42	0.41	98					

**KEY:**  $\bar{x}$  = Mean,  $\sigma$  = Standard Deviation, n = Number of Respondents, df = Degree of Freedom,  $\alpha$  = level of significance,  $t_{cal}$  = Calculated t-value, p = Significance (2-tailed), S = significant. Source: Field work, 2019

Data presented on Table 2 revealed the summary of t-test comparison of the difference between the mean responses of male and female accounting education students on the extent to which pedagogical competencies were developed during their undergraduate studies in North-east, Nigeria. The said Table indicated that the t-value ( $t = 1.94$ ,  $df = 238$ ,  $P \leq 0.05$ ) was statistically significant. Consequently, the null hypothesis was rejected. This means that male and female students showed different views in their responses on the extent to which pedagogical competencies were developed during their studies in North-east, Nigeria.

## FINDINGS OF THE STUDY

This sub-section presents the findings of the study.

1. The accounting educators adjudged all the pedagogical competencies as very important for inclusion in the curriculum of undergraduate accounting education students in North-east, Nigeria: Based on cluster mean scores as indicated on Table 1, undergraduate accounting education students considered effective classroom management skills, effective assessment, use of technology as not sufficiently developed, except effective teaching practice which was adjudged as well developed. The weighted discrepancy scores for level of importance by accounting educators are higher than the weighted discrepancy scores for level of development by undergraduate accounting education students in all the listed skills. Since the difference between the two weighted mean scores ( $\bar{x}_c - \bar{x}_s$ ) is positive, there is

the need for improvement in pedagogical competencies of undergraduate accounting education students to enable the students secure jobs in the labour market.

2. There is a statistically significant difference between male and female undergraduate accounting education students on the extent to which pedagogical competencies were developed during their studies in North-east, Nigeria. In other words, male and female students shared different views on the extent to which pedagogical competencies were developed during their undergraduate studies in North-east, Nigeria.

## DISCUSSION OF RESULTS

The focus of research question one was to identify the level of importance of pedagogical competencies for inclusion in the curriculum of undergraduate accounting education students' in North-east, Nigeria. The answer to this research question is summarized in Table 1. The results obtained from research question 1 showed that accounting educators adjudged all the 42 pedagogical competencies as very important for inclusion in the content for improvement of the curriculum of undergraduate accounting education students in North-east, Nigeria. The overwhelming acceptance of the pedagogical competencies by accounting educators corroborates with Nessipbayeva (n.d) who reported that a teacher must demonstrate competence in effective classroom management, effective teaching practice, effective assessment and use of technology in teaching. Further analysis of Table 1 showed that undergraduate accounting education students considered effective classroom, effective assessment, and use of technology in teaching as not sufficiently developed. Based on the cluster mean scores as indicated on Table 1, effective teaching practice was considered by undergraduate accounting education students as well developed.

It was found in this study that since the difference between the mean level of importance are higher than the mean level of development on all the items, undergraduate accounting education students in North-east, Nigeria need varying levels of improvements in three of the four pedagogical competencies considered in this study. The result of this study is consistent with Adeyanju (2008), who stated that there is strong indication to suggest that teachers who are being produced from our educational system lack up-to-date, sufficient content knowledge, up-to-date pedagogical and communication skills to enable them teach effectively. In particular, Jimoh (2010) posited that 'our teachers are ill-equipped for their jobs' The result also corroborates with Enemali (2014) that our teacher education should be turned to reflect the current realities and needs of the 21<sup>st</sup> century and that there is need to shift the focus of our pedagogy to reflect modern practices in teacher professional development. This finding also support Bansal (2008) 's view that as a way of responding to the rapid development of technology, teacher preparation institutions must undergo rapid changes in the structure and content of their training delivery methods of their courses. The finding of this study also corresponds with the findings of Panev and Barakoska (2011), Syahrudin *et al* (2013) and that of Fouche (2013). In their study, Syahrudin *et al* (2013) posited that the teacher's pedagogical competence has not been optimized due to failure of the government to support the practice of School Based Management (SBM). The University teacher in Nigeria is experiencing similar problem. There has not been a direct effort of government to encourage teachers to learn new method of teaching. Most of the teachers rely on their own creativity in demonstrating what they know. The study by Fouche (2013) established that the vast majority of

accounting programme in New York Metropolitan area still followed a traditional curriculum with a focus on transfer of knowledge.

There is no doubt that the recent shift in education and market are putting pressure on Universities to produce employable graduates. Our efforts to enhance the growth of graduate employability must start from what teachers do in the classroom. This study has established that the teacher factor is still prevailing in Nigeria education and effort has been made to define the attributes required for employability of accounting education students in North-east, Nigeria. This study is consistent with that of Hussein (2017) whose finding showed that there is significant variation at 1% level in the perceived level of importance in scores between two groups of respondents related to 11 skills of the study.

With P value of 0.00 which is equal to 0.05 in Table 2, the null hypothesis that there is no statistically significant difference between the mean responses of male and female undergraduate accounting education students on the extent to which pedagogical competencies were developed during their studies was rejected. Further analysis of the results contained in Table 2 revealed that female undergraduate accounting education students rated pedagogical competencies lower than their male counterparts. This result is at variance with that of Tibi, Olueh and Kifordi (2016) who found that female participants rated job creation opportunities in youth agricultural entrepreneurial programme and skill training entrepreneurship schemes higher than their male counterparts. This perception of their abilities may be explained in terms of their sex role after graduation. The female students may probably have believed that they will get married and the responsibility for their upkeep will be on their husbands. A further possible explanation for the findings could be that the instructional skills that the teachers use in preparing the students may not be in keeping with their demands, interest and values.

### **Implication of the Study**

This section presents the implication of the study based on the findings of the study. The study revealed that: all the pedagogical skills were adjudged by accounting educators as very important for inclusion in the curriculum of undergraduate accounting education students and that undergraduate accounting education students are deficient in three of the four subscales of pedagogical, competencies. That undergraduate accounting education students perceive themselves as deficient in pedagogical competencies implies that sufficient attention is not being given to the development of these skills during their studies at undergraduate level. The study has shown the need to provide needed attention to the development of pedagogical competencies in undergraduate accounting education curriculum.

### **CONCLUSION**

Accounting education graduates like other graduates need to have the required skills that would enable them secure relevant place in the labour market. As a result of a series of high profile corporate failures, change of technology and globalization of world economy, employers need education graduates with content and pedagogical skills and attributes to maintain a competitive

advantage. Today there is the question as to which specific pedagogical skills set should be included in the undergraduate curriculum of accounting education students to make them employable. This study is part of the effort to respond to the challenges by identifying areas of pedagogical skills of undergraduate accounting education curriculum in which improvements are needed in the training of accounting education students. Based on two research question posed for the study, it was discovered that undergraduate accounting education students are deficient in three of the four subscales of pedagogical competencies. This situation requires a review of the undergraduate curriculum for accounting education to capture the areas of deficiencies identified in this study, so that the products will be equipped with relevant skills, knowledge and attributes that will meet their imperative needs for employment. Based on the findings of the study, the following recommendations were made:

1. Educators should include effective classroom management skills, effective assessment skills and use of technology in teaching in undergraduate curriculum of accounting education students.
2. Sufficient attention should be paid to the teaching of pedagogical skills, with particular emphasis on three areas of deficiencies identified in this study.

### **Suggestions for further Study**

The following suggestions are made for future study.

1. A study is suggested that would identify the actual proficiency of undergraduate accounting education students in the area covering the questionnaire using achievement based test.
2. Research is suggested that would use the same questionnaire developed for this study in other regions of Nigeria.

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