



**EVALUATION OF ACCOUNTING TEACHING AND STUDENTS
ACADEMIC ACHIEVEMENT IN ACCOUNTING: BAUCHI
METROPOLIS IN PERSPECTIVE**

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Abstract

This paper observed the extend of which accounting is been delivered as a subject in our senior secondary schools in Bauchi metropolis and the level of students' achievement within the content of accounting in the area. The researchers used accounting curriculum for SS II, and compare it with the scheme of work prepared by the teachers which served as their area of coverage within the second term of the students from five selected public schools in the metropolis. After evaluating the record, the result of the evaluation shows that teachers don't really cover the content area stipulated in the curriculum to be covered. For that, students were unable to achieved better in the subject after assessment. This is Among the major factor that led to failure in accounting students' academic achievement specifically in the two-examination conducted by NECO and WAEC. Studies has revealed that substantial percentage of students' failure in final accounting examination were as a result of low coverage in the content area of the subject. The study takes a look into the tricky situation and recommend for the way onward to lessen the level of the problem.

Keywords: *Evaluation, Accounting, Teaching, Student, Academic, Achievement.*

INTRODUCTION

Teaching of accounting is one of the important key area that touch all aspect of humans' life, shortage of professional accounting teachers compel those that do not have major expertise in accounting to teach accounting course in our secondary schools. This type of teachers may not have the right attitude to bring a positive change in the students and therefore achieve in the subject coverage. This study will intend to find empirically what prevails among the secondary school teachers of accounting in terms of their subject coverage of accounting and students' academic achievements. Information concerning effort of teachers specifically accounting teachers is highly vital. It could be useful to stakeholders in trying to explain the possible causes of students' poor performance in accounting. School administrators could have the status of their accounting teachers' coverage in teaching and they may use it in making decisions to improve teaching and learning.

TEACHERS ATTITUDE TOWARD ACCOUNTING AND THEIR CONTENT COVERAGE

Teachers attitude is been the major areas of concern for content coverage in the entire teaching profession. According to Wikipedia encyclopaedia, attitudes are positive, negative or neutral views of an attitude object, i.e person behaviour or event. Sambo (2005) defined attitude as a tendency to react in a certain way toward a designed class of stimuli. It's also defined as a relatively lasting clusters of feelings, believes and behaviour tendencies directed toward specific persons or ideas, objects or groups.

Accounting has been defined by many scholars, researchers and authors. Accounting simply means a process of recording, categorizing, selecting, computing, interpreting and communicating financial data of an organisation to enable users make judgement (Wood, & Sangster,1999). So accounting is always a process of identifying, measuring, and collaborating economic information to permit informed judgements and decisions by users of the information (Williams, 2005). But what it means is that accounting includes deciding what sums of money are, were, or will be tangled in transactions (often buying and selling transactions and other related activities) and then organising

the information obtained and presenting it in a way that is useful for making judgements.

WHY ATTITUDES OF TEACHERS IMPORTANT IN ACCOUNTING TEACHING WITHIN SECONDARY SCHOOLS?

Attitude is one of the important concepts to understand human behavior, and the entire learning process goes together with the teacher attitude to achieve the desired goal. Antecol, Ozkan, and Serkan, (2015) indicated that if the teacher is committed and has a positive attitude then it is sure that his performance will be better and his effort will be more fruitful. It is well known that attitude towards an activity may influence participation in that activity. Salisu (2013) that people's attitude toward their professions has an effect on their performance and the content coverage. This is also valid in teaching accounting. It is a very long-established belief that psychological elements in the teacher play an important role in teaching of accounting. (Salisu 2013). He further emphasizes that many scholars have the view that there is an important relationship between teachers' attitude toward teaching subject and the effectiveness or quality of their teaching and the rate at which they cover the content. Majority of the secondary school accounting teachers are non-specialist that read business management in their respective universities some of which study accounting during their first semester of hundred levels. The assumption here is, these teachers may not have a positive attitude toward the teaching of accounting which will enable them to cover the required content. Thomas (2009) showed that trained professional accounting teachers normally have a positive attitude to teaching of accounting and covered the expected area of content, but their knowledge of accounting is likely to lie behind this and may be the important factor. He further stated that, teacher with higher level of accounting knowledge attitude to the teaching of accounting may be more important, this is because their attitude may be manifested in their students, which in turn will affect the performance of students in accounting.

STUDENTS' ACADEMIC ACHIEVEMENT

To improve the quality of teaching and learning to better prepare students for our larger society, stakeholders and the school administrators should give

more emphasis in teachers and learners attitude toward teaching and their students achievements. Salisu (2013) performed an analysis of the relationship between computer aided instruction and accounting achievement, using the (AAT) achievement test scores. He found that high scores on the accounting achievement test were correlated with frequent computer aided instruction at school, especially when the computer was used for school work.

ACCOUNTING IN THE ADVANCED INSTITUTIONS OF EDUCATION

However, Ambashe & Alarawi (2013) stated other reasons for the integration of accounting into the university curriculum. First, early educators, affected by the Nigerian culture, specifically the Northern Nigeria, did not truly accept the British apprenticeship form of training. They felt that in the British system, accounting knowledge and skills was only obtained by several years of attention to practice without the advantage of instruction in principles, concepts and rules that would give students a basic foundation in accounting principles and teach them uniform book-keeping procedures. Second, there was a widespread belief among some of the Nigerian accounting practitioners that accounting had a place in the university curriculum and hence they strived to persuade university administrations about the role of the university in accounting education. Third, accounting practitioners had to override university leaders' preconceptions against the teaching of business and accounting courses and in favour of the liberal arts. According to Mustafa, (2012) the USA was the first country to recognise accounting as an academic subject or discipline to be given a place in the university curriculum. The first school of business in the USA was founded in 1881 at the University of Pennsylvania's Wharton School of Finance and Economics. Its first accounting course was offered in 1883 (Lunt, 2013). There were several reasons why accounting education began at universities and other tertiary institutions. The strong demand for, and the limited supply of, trained accountants was one of the main reasons for the development of tertiary training for accountants. In this regard, Okonkwo, (2000) Universities and technical colleges, recognizing this need for training and possibly foreseeing the part which the accountant would be

called upon to play in the modern industrial world, readjusted and expanded their curricula to provide intensive training for students of accounting.

The number of students that chose to study accounting had declined dramatically and other disciplines were taking opportunities away that previously had been occupied by accounting students (Salman, 2011). Regarding pedagogy, teaching of content was emphasised through memorisation that led to a lack of creativity and skills development. Salman, also concluded that there was an urgent need to substantially invest in accounting educators' development to drive accounting education strategy that may lead to change. Peter (2004) identified impediments to changes including: (a) institutional features such as the slow pace of curricular change, lack of flexibility in tenure processes, and post-tenure review practices focused largely on research productivity; (b) individual features such as lack of appreciation of the importance of innovation, sound pedagogy.

DISCUSSION OF RESULT

The study shows the danger that may lead to failure in the teaching of financial accounting within Bauchi metropolis. This agree with the work of (Antecol, *et al.*, 2015). Most of the problems related with educational challenges arises from teaching and learning area and the teacher himself, his attitude, his relationship with the learners among others, this has agreed with the work of (Salisu, 2013). That cooperative learning has effect on secondary school student achievement as justified by (Aruwa & Nenadi, 2009). The researchers used the teachers record of work for the entire term i.e the curriculum which indicated the area of coverage and the scheme of work with the lesson plan prepared by the respective accounting teachers. Five school were selected out of the fifteen '15' public senior secondary schools located within Bauchi metropolis. The lists of topics not covered were sorted out with expectation that the percentage of the area not covered should not be modern 20% from each school. The results are therefore shown in the table below.

Table 2: Shows the percentage of the coverage

SCHOOLS	Curri. Eval.	Plan. Eval.	% Covered	% Not Covered	Total Area of Coverage
GDSS Army Barracks	One	3	60	40	100
GCSS Bauchi	One	2	45	55	100

GCSS Sa'adu Zungur	One	2	50	50	100
GDSS K/Wambai	One	3	55	45	100
GDSS Games Village	One	2	40	60	100

Source: Field Work (2020/2021)

The table above shows the percentage schedule for the teachers and their areas of work covered for the period of one term respectively. This shows the percentage level of the content coverage in financial accounting within senior secondary school in Bauchi metropolis.

SUMMARY AND CONCLUSION

The results from the five schools' records composed, displays the level of accounting content coverage highly diminishing. The reduction emanates as a result of some factors such as teachers' attitude, low interest in the job. Method applied in the content delivery, inability of the teachers to introduce innovative strategy in the content delivery.

To be able to address these problems identified above in the paper, the researchers' suggested that in spite of the effort by the government and responsible authorities in the areas of curriculum development and pedagogy for content delivery, there is a need for teachers to strengthen their effort on the areas of content coverage and improvise modern pedagogical strategies that will simplify the content delivery so as to be able to cover the stipulated areas pointed in the school's curriculum. This will help in producing the future qualitative leaders that will support the national economic development of the nation.

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