

Assessment of Teachers' Compliance with the stipulated Teaching Methods of Financial Accounting in the Curriculum

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Abstract

The study investigated the effective methods of teaching financial accounting in secondary schools. In line with the objective of this study, descriptive design, with personal interviews and questionnaire as the major instruments for primary data collection, was adopted. The independent t-test was used to test the hypotheses at 0.5 level of significance. The result revealed that financial accounting teachers used some methods as stated in the curriculum which are traditional methods of teaching financial accounting such as discussion, lecture, play way method, questioning, project work, assignments, individualized and field trip without adopting the conventional ways of teaching such as playing documentaries and use of ICT in teaching financial accounting in secondary schools. It was recommended that teachers should be sent to seminars and workshops by state government to enable them get acquainted with stated contemporary methods of teaching financial accounting in the curriculum.

Keywords: Financial Accounting, Teaching Methods, Curriculum

Background of the Study

Financial accounting is one of the vocational elective subjects. It is indispensable because of its roles in inculcating the knowledge, skills and abilities in tracking the movement of money in different sectors of the economy and in recordkeeping of business transactions (Adebisi, 2002). Financial accounting is defined as the classification and recording of monetary transactions and presentation of the financial results of the activities of any entity for decision making (Thomas, 2014). The knowledge of financial accounting is necessary for every individual and business endeavor. This is because financial accounting deals with records of one's income and expenditure which are very vital in any serious business. Every individual, irrespective of the class requires the knowledge of financial accounting in handling day-to-day activities.

The number of students that developed interest in studying financial accounting as subject in schools observably was very small. This could be as a result of no motivation or seeing the subject as something difficult to venture into in the future. Once the number of students who studied financial accounting in schools keep reducing it invariably reduces the number of professionally trained personnel in the field of study. For this situation to be corrected, the teacher who is seen as the custodian of knowledge is expected to evaluate if the methods used in teaching the subject is in compliance with the stipulated methods in the financial accounting curriculum. The methods often used in classroom during teaching are usually traditional methods of writing on the chalk board and oral explanations, the classroom teacher should be able to adopt conventional teacher method which involves use of ICT and excursion to financial institutions in teaching financial accounting, these methods can motivate students and also brings practical experience of what the subject is all about. All the approved methods of teaching financial accounting are stated in the curriculum.

The curriculum designed for senior secondary school is comprehensive and broad based, aimed at broadening students' knowledge and outlook. Subjects offered in senior school are also in three groups core subjects, vocational elective and non-vocational subjects. Core subjects for senior secondary schools are English Language, Mathematics, a major Nigerian language and others. The vocational elective subjects include financial accounting, Agriculture, ICT, Commerce etc. Vocational electives curriculum includes the study of technology, entrepreneurship, security, construction, auto-mechanics, record keeping, related sciences and the acquisition of practical skills, attitudes, understanding and knowledge relating to occupations in various sectors

of economic and social life. Financial accounting falls within vocational elective curriculum. Vocational elective education is the education that enables students to acquire the necessary knowledge, skills and abilities that will enable them function and contribute meaningfully to the development of the society and to meet up with the demand of this contemporary society which is dynamic in nature (FRN, 2013).

Statement of the Problem

Financial accounting is the life wire of any economic development and it can be used to forecast for future budgeting and planning as it shows the financial state of every establishments. Objectives of financial accounting at the senior secondary school level according to National Examination Council (2004) are: (1) to enable senior secondary school students appreciate the basic roles, functions and principles of accounting. (2) to lay proper foundation for further study of accountancy and allied courses at higher level and (3) to enable the students understand basic accounting principles, practice and their applications to modern business activities.

Unfortunately, the achievement of students in financial accounting is not encouraging, this could be as a result of teachers' inability in using conventional methods of teaching such as use of accounting charts, ICT, projector for presentation, excursion to some financial institution for practical experience of students and others. Several accounting teachers are used to traditional methods of writing on chalk board and explanation which have not helped to bring the experience into the classroom, thus leading to the central problems as stated which this study seeks to address to assess teachers' compliance with the stipulated teaching methods in the curriculum. If this is not properly addressed, majority of students may end up not acquiring the necessary knowledge that will help them to pursue financial accounting as a career in the future. In order to avoid this from happening, financial accounting teachers are to be closely monitored and supervised; they should be trained to get use to the conventional methods of teaching in classroom. In spite of the Nigerian government's desire to promote financial accounting education programme in the country, accounting students produced by the secondary schools seem to be deteriorating. The reasons for this could be as a result of methods adopted by teachers in teaching financial accounting in secondary schools. From previous research work carried out by researchers, it was observed that despite the various methods of teaching financial accounting stated in the curriculum, teachers of the subject had knowledge of normal writing on the chalk board, it was also observed that majority of the teachers cannot boot computer system or use any accounting software necessary for implementation of financial accounting curriculum. the recommended contemporary methods of bringing ICT into classroom experience was also not carried out due to non familiarity of conventional methods.

Purpose of the Study

This study aims to assess teachers' compliance with the stipulated teaching methods of financial accounting in the curriculum. Specifically, this study seeks to assess teachers' compliance with the stipulated teaching methods of financial accounting in the curriculum.

Research Hypotheses

Null hypotheses were formulated for the research questions tested at $P < .05$ level of significance.

H₀: The difference in the mean responses of teachers and students on the teaching methods used in secondary schools as stated in the curriculum for the teaching of financial accounting is not statistically significant

Scope of the study

The scope of this study was limited to the assessment of teachers' compliance with the stipulated teaching methods of financial accounting in the curriculum

Literature review

According to Oladele (2009), financial accounting is statutory and prepared on historical basis and reports to internal and external parties to the organization. Omorokpe (2006), Essen (2004) and Oladele agreed in their view that financial accounting is also known as "historical cost accounting Historical cost accounting is a

method of accounting for fixed assets. It is about capturing the value of an asset at its original cost of purchase. But modern day accounting uses fair value to capture fixed assets. Financial accounting is the process of collecting, recording, summarizing, presenting financial transaction, reporting and analyzing/interpreting of accounts to assist the users of financial statements in various decision-making situations.

Adams (2002) opined that the traditional function of financial accounting is to record business transaction, prepare an operating or income statement (income and expenditure or profit and loss account), which are subject to accounting conventions and limitations and to draw up a financial position statement (Balance sheet), at the end of a given period. Adams further noted that on the basis that what happened in the past should be a guide to the future, previous year's published financial statements are analyzed and evaluated in order to form an opinion on the trend, which will in turn assist in deducing future result. Oyetade (2008) and Olatunji (2002) observed that modern day accounting functions go further to analyze, evaluate and interpret financial statements for decision –making.

Methods of Teaching Financial Accounting

Method refers to the general principle, pedagogy and management strategies used for classroom instruction Adamu (2009). Methods set the guidelines for the pattern of behaviour which you expect from the students in a learning environment. For your method to be successful, it must relate effectively to the subject matter. In the light of this, you may take a method to mean a special form of procedure of imparting knowledge (Bello, 2004). Bello also noted that methods to be used by the teachers should be those that suit the age, class or level, characteristics and number of learners, the nature of tasks, in addition to the instructional objectives and available curriculum materials.

According to Pilato and Ulrich (2014) the different methods that can be used in teaching-learning process include: Lecture, discussion, individualized method, demonstration, laboratory/experimental, field trip, assignment, peer-teaching method, project, discovery as stipulated in the senior secondary education curriculum of financial accounting.

Oyetunde and Mowudumogu (2007), in their study observed that for curriculum implementation process to be effective and efficient, the use of variety of instructional methods and also wise and skillful use of various kinds of curriculum materials among other factors are very necessary. And that appropriate methods of teaching are very vital for curriculum implementation to be productive. The method that a teacher uses has potential of promoting or hindering learning: sharpening mental activities, encouraging initiative and curiosity and thus make for self-reliance and survival.

The fact that teaching is as old as man requires a variety of methods that have been employed from the earliest times. Mezieobi (2008) accorded the mal-functioning of the implementation of financial accounting curriculum, among other factors, to the inappropriate utilization of methodologies germane to effective teaching and learning of financial accounting. Therefore, to ensure that financial accounting is effectively taught in schools the way it should be, the teacher should acquire the knowledge and skill in the use of various methods of teaching bearing in mind that financial accounting is a “subject skills”, that is, problem solving skills, creative, analytical skills or reflective skills and it also involve the active participation of the learner in the teaching-learning process.

According to Olarinoye (2015), methods are the strategies or techniques adopted in a class setting by the teacher to improve teaching and also to increase the rate at which students learn. In financial accounting, methods differ according to the subject matter. Thus, the method adopted in teaching correction of errors may not be suitable for the teaching of bank reconciliation. Olarinoye (2015) also believed that what a teacher regards as a technique may turn out to be a method to another subject matter and under different class environment.

Many teaching methods and approaches have been in use in the teaching of financial accounting such as lecture and demonstration, among others. However, these methods do not seem to be yielding the expected results currently. There are opinions that student-centered methods could improve students' academic performance in different subjects better than teacher-centered methods. Umar, Abdullahi and Hassan (2015), advocated for use of student-centered teaching methods in the teaching of financial accounting yet most teachers still use conventional (lecture) method which is teacher-centered in teaching financial accounting. Lecture method which has been described as teacher-centered method has been found to make students passive learners and should not be solely used in the teaching of financial accounting.

Financial accounting is a competency-based subject and therefore specific strategies/methods are required by the teacher to enable the students understand the lesson. Methods of teaching financial accounting includes (1) Lecture method (2) Question (3) Demonstration (4) Drill and practice (5) Project method (6) Discussion Method.

Lecture Method is a teacher-centered method because it is the teacher alone who invariably does most of the talking while the students remain passive for most of the period (Bello and Chukwuma, 2015). However, it helps in wide coverage of the lesson by the scope of the knowledge it covers within a short time. It also helps in teaching a large number of students within a limited time. In this method the teacher makes verbal presentation of subject matter content formally organized to the students. The students on their part listen attentively to the teacher and make notes as the teacher present his or her points. Ogwo and Oranu (2006) however, pointed out that the knowledge made available to students using lecture method is not in-depth. However, they went further to suggest that it can be used to deliver effective lessons if combined with other teaching methods and the use of the right teaching techniques.

According to Ughamadu (2006), if the teacher is placed in a situation such that he must use the lecture method, he can improve on the method by doing the following:

- a. Giving the students a preview of what they are about to hear and questions to be raised by the teacher and answered by the students. This will motivate them to concentrate attention and follow the lecture in a more active way.
- b. Supplementing it with other methods such as assignment and supervised study.
- c. While the lecture is in progress, the teacher should be vigilant and direct questions to those who seem not to be attentive.
- d. Bringing in periods of practical demonstrations, questions and discussion into the body of the lecture.
- e. Using visual materials like charts, maps, diagrams, pictures etc during the lecture.
- f. Delivering the lecture in short segments and making sure that each segment is comprehended by the student before moving to the next segment.

Merits of the Lecture method includes:

- i. It allows the teacher to deal with a very large number of students at the same time.
- ii. It leads to easy coverage of the syllabus or course outline.
- iii. It is economical in terms of time and effort.
- iv. It helps the students or learners to develop and improve the ability to listen attentively, critically and with appreciation. While demerits of the lecture method includes
 - a. It is not appropriate for teaching at the primary and secondary schools in that real teacher-pupil interaction is necessary for pronounced learning to take place. Even at higher levels, it is being questioned.
 - b. It is a fast method of teaching and thus places the slow learners at a disadvantage,
 - c. It places at disadvantage those students who have neither learned to listen (as it involves much teacher talking) nor take notes.
 - d. It could cause students to become bored and probably mentally fatigued. Another teaching method is questioning.

The use of questioning is one of the essential skills in teaching accounting. The teacher may start the teaching session with a question or end it also with a question. It could be a low order question in which case learners' response could be "Yes or No" or it could be high order question where the question is thought provocative. The teacher may decide also to use divergent or convergent questions. Okoro in Okpanku (2006) believes that the use of questioning will increase students' participation and ensure that they understand what the teacher is saying. However, questions should be carefully designed so that each question can elicit the desired response. To achieve the desired goal, management of questions in the class is essential. Okpanku (2006) is of the opinion that questions should be evenly distributed in the class and the dull and shy students should be encouraged to participate in the lesson by answering questions. A few hints about the technique of good questioning may be found quite useful (i) a teacher should ask questions in a friendly, encouraging and approachable manner, (ii) harsh and military tone should be avoided in asking questions for this tends to convey a threat of not being safe or inability to furnish the right answers, (iii) a teacher should also ask question in which differences of opinions exist or general reasons or factors are expected, record questions that are vaguely framed, (iv) all questions must be grammatically correct and the teacher should correct oral expressions, (v) the language used in questioning must be tailored within the students' understanding, (Ughamadu, 2006). Apart from questioning, demonstration is another vital teaching method.

Demonstration involves showing, by offering examples of how something works or the steps involved in a process. The demonstration method can also be referred simply as displaying something. Okpanku (2006) notes that most demonstrations are carried out by the classroom teachers while the class students watch or observe, but there are cases where students are allowed to demonstrate, and this should be encouraged. This method is indispensable to accounting teacher. Okpanku believes that for demonstration to be effective, the teacher should: (1) Programme the demonstration (2) Make the students ready for the demonstration (3) Execute the demonstration to its logical conclusion, and (4) Intermittently review the process in order to re-state the important points in the demonstration. Drill and Practice is another method of teaching.

These two methods aid the financial accounting student to achieve a good level of proficiency in the study of accounting (Okpanku, 2006). Okpanku is of the opinion that teacher should use these two strategies when he/she wants the learner to memorize certain definitions, laws, theories and principles in accounting. Teachers also uses drill and practice when to fix certain habits in accounting such as preparing vouchers, writing up cheques and making entries in the balance sheet, which follow certain sequence. It is however proper for the teacher to note that not all aspect of accounting lesson need drill and practice and that the amount of drill and practice needed by individual learners differ. When drill and practice are used as methods, students need to be motivated. Project method is also another important method of teaching financial accounting.

This is a method of teaching, whereby learners are involved in a comprehensive study of certain topics (Chukwuemeka, 2014). Project by definition is referred to as task or large-scale exercise given to the students which they may work over an extended period of time. There are two main functions that a project may perform. They include: helping the students to learn through problem solving and providing the teacher a basis for assessing students learning, originality and creativity. According to Ezemenaka (2009), to carry out a project, the purpose of the project should be identified, after this, strategies to be used are thought out and possible problems to be encountered in the execution of the project are identified. Once project has been executed, it should then be evaluated by the teacher. Ughamadu (2006) pointed out merits of project method includes:

- a. It stimulates learning by doing
- b. It encourages discovery learning in children
- c. It makes learning real, by presenting a real task for the learners to tackle
- d. Creativity, freedom of expression and initiative are encouraged through project
- e. It enables the students to discover information on their own. While the demerits of project method includes:

- (a) The method requires a lot of preparation and is time consuming
- (b) It is not very appropriate for very young children
- (c) It places much demand on the teacher in respect of initial preparation, monitoring and evaluation
- (d) Some projects may involve much money. Apart from project method discussion method is also another important method of teaching.

Discussion Method is a student-centred method of teaching since students participate actively and their viewpoints sought on any area of subject matter under review. The method is usually characterized by the learner active participation and interaction unlike is the case with the lecture method of teaching. Chukwuemeka (2014) believes that in discussion method, there is flow of information or communication from the teacher to the students; from the students back to the teacher and also from one student to another. Thus, both teacher and students can learn from one another. Discussion method is more appropriate with small group of students, but it can be skillfully used in large classes (Yusuf, 2010). It usually includes questions and answers about assigned materials or related topics and also discourses among students in a class and their teacher on topics under study. For effective discussion, every student is supposed to have background information that will enable him/her express his/her viewpoints, ask questions and also answer questions. Ogwo and Oranu (2006) pointed out that it must well guided and planned for it to be effective. Osinem (2008) further suggested that it should be used with small group of students and every student must be made to contribute in the discussion. The objective must be understood by every participant. Ogwo and Oranu (2006) also suggested that if it should be used in large class then there will be sub-groups and each sub-group will have a group leader. The group leader helps in guiding and directing the discussion. And classroom teacher who intends to use discussion method should make choice of topic for discussion. This will demand that the teacher and the students will agree on the pre-discussion activities to be carried out.

All these methods are available as methods of teaching financial accounting in senior secondary schools. Currently, most teachers adopt those methods that they feel is most appropriate and familiar to them in teaching financial accounting in various schools, thereby neglecting other methods that they are not used to during teaching and learning. Yusuf (2010) stated that the most commonly used method of teaching financial accounting in various secondary schools are project method, questioning and lecture method.

Methodology

This describes the procedures adopted in this study.

Design of the Study

The design for this study was evaluative research design. According to Kpolovie (2010) Evaluative research design is a detailed description of the process and procedures for arriving at and disseminating data based on decision alternatives about the merit and worth of an educational programme under specific circumstances. This research study assessed teachers' compliance with the stipulated teaching methods of financial accounting in the curriculum.

The rationale for choosing the design was that it is the most appropriate design to be used in carrying out the study since process dimension were assessed to ascertain the compliance level of financial accounting teachers. It also helped to provide data for making value judgment about some events, methods and materials within the context of the phenomenon assessed.

The research design helped the researcher to have in-depth and representative information on the methods used by classroom teachers in teaching financial accounting among secondary school students.

Population of the Study

The population of the study was 1150 financial accounting teachers and secondary school students drawn from secondary schools within Enugu State.

Sample and Sampling Techniques

The sample for this study consists of 17 financial accounting teachers and 211 accounting students drawn from the secondary schools students. Proportionate stratified random sampling technique was adopted in selecting some schools out of 44 schools in Enugu State. Simple random sampling technique was used to sample 16 out of the 44 schools in the three education zones. The name of the schools were written in slips of paper and rolled into balls put inside a container from where all the names were gathered and the researcher picked from the list. Simple random sampling technique was used to sample the number of teachers to represent each of the three education zones in Enugu state. 17 teachers out of 90 were sampled.

Method of Data Collection

Direct delivery and retrieval method was applied in the administration of the questionnaire on the respondents. The researcher used three research assistants, who were briefed on how to administer and retrieved the copies of the questionnaire from the respondents.

Method of Data Analysis

The independent t-test was used to test the hypotheses at 0.5 level of significance. When the calculated t-value was less than the table value, the null hypothesis was accepted, but if the calculated t-value was greater than the table value, the null hypothesis was rejected.

Presentation and Analysis of Data

Research Question 1: What methods are used in teaching financial accounting among secondary school students?

Table 1: The mean and standard deviation of respondents on the methods used in teaching financial accounting among secondary school students

S/N	Items	Mean	Std Deviation	Decision
1	Teachers stand and do more of the talking while students listen during lessons.	3.54	0.74	SA
2	Students are provided with the platform to debate among themselves while the teacher coordinates the class	2.93	1.01	A
3	Students are motivated by their teacher to perform functions in the class during learning	3.21	0.86	A
4	Students are given tasks to be submitted within a period of time	3.34	0.78	A
5	Students are made to read both text books and note books in the classroom	3.19	0.80	A
6	Students are shown how to practically solve a problem in the classroom	3.30	0.86	A
7	Teachers demonstrate parts of the lesson while teaching in the class	3.16	0.93	A
8	Teachers take students around to companies for an outing	2.63	1.09	A
9	Students are grouped together for some group work	3.28	2.94	A
10	Students are allowed to find solutions to a given problem	3.21	0.84	A
11	Students ask questions to facilitators during excursions	3.14	2.29	A
12	Teachers allow students to practically use computers for computation of financial transactions.	2.62	1.06	A
13	Teachers pair students in group to solve assignment within a given time.	3.03	0.92	A
14	Teachers play documentary films in class to teach a particular lesson	2.29	1.04	SD

GRAND MEAN	3.06	1.15	A
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SA: Strongly Agree (4), A: Agree (3), D: Disagree (2), SD: Strongly Disagree (1)

The data presented in table 1 showed that the mean ratings of the responses of the respondents on the 14 identified items relating to the methods used in teaching financial accounting in senior secondary schools had mean values ranging from 3.54, 2.93, 3.21, 3.34, 3.19, 3.30, 3.16, 2.63, 3.28, 3.21, 3.14, 2.62, 3.03 and 2.29 respectively, which are all greater than the cut-off point of 2.50 on a 4-point rating scale excluding one response and with a total (grand mean of 3.06, SD of 1.15), which also implies that the respondents agreed that teachers used different methods in the implementation of financial accounting curriculum.

Hypothesis One: The difference in the mean responses of teachers and students on the teaching methods used among secondary schools students by teachers in teaching financial accounting is not statistically significant.

Table 2- t-test analysis on the difference in the mean responses of teachers and students on the methods used in teaching financial accounting by teachers among secondary schools students

Group	N	Mean	SD	df	t-value	p-value
Student	121	3.26	0.49	211	1.930	.055
Teacher	17	3.14	0.43			
Total	138	3.19	0.46			

The table 2 also showed the calculated t-value of (1.930) at 211 degree of freedom and .055 p-value. Since the probability value of .055 is higher than 0.05 level of significance, the null hypothesis was accepted. It therefore implies that the difference in the mean responses of teachers and students on the methods used by teachers in teaching financial accounting among secondary school students is statistically significant in.

Summary and Conclusion

The findings revealed that the financial accounting teachers used the different methods as recommended by the curriculum to an extent in implementation of financial accounting curriculum. Such methods included discussion, lecture, play way method, questioning, project work, assignments, individualized and field trip. All these methods stated are associated with the traditional method of teaching financial accounting. The conventional method of playing documentary films, use of ICT was not adopted as teaching methods during classroom instruction. This method if used allows students to visually observe what the teacher is saying and to also appreciate it more. This agrees with Igbokwe (2008) that effective teaching consists of creating conditions which facilitate learning, such interactive conditions include questioning, inquiring, manipulating, explaining, and experimenting. Ekong (2008) observed that one of the contributions of the teachers must be to teach accounting using adequate method in such a way it becomes meaningful. And it will form part of students' experience of their immediate local environment. Ekwueme (2005) noted that the teachers' method of teaching is an aspect that can affect the performance of the students. He also stated that the objectives must be stated in a manner that will be easily understood and tackled by both the teacher and the students. This finding is in agreement with the view of Aliyu (2006) that teaching methods such as projections of slides and documentaries were not usually incorporated in teaching of financial accounting in some schools and it have some implication on the students. The result could be due to teachers' lack of knowledge in the use of such methods.

Recommendations

1. Teachers should be sent to seminars and workshops by state government to enable them get acquainted with stated contemporary methods of teaching financial accounting in the curriculum.
2. Teachers should also ensure that there is application of various teaching method acquired during trainings and that conventional ways of teaching are adopted during classroom interaction.

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