EFFECT OF DIRECT AND COOPERATIVE TEACHING METHODS ON STUDENTS PERFORMANCE IN ACCOUNTING IN FEDERAL COLLEGES OF EDUCATION, NORTH-EAST GEO-POLITICAL ZONE, NIGERIA

BY

Ahmadu Maluri MUSA

DEPARTMENT OF VOCATIONAL AND TECHNICAL EDUCATION
FACULTY OF EDUCATION,
AHMADU BELLO UNIVERSITY

ZARIA, NIGERIA

APRIL, 2016

EFFECT OF DIRECT AND COOPERATIVE TEACHING METHODS ON STUDENTS PERFORMANCE IN ACCOUNTING IN FEDERAL COLLEGES OF EDUCATION, NORTH-EAST GEO-POLITICAL ZONE, NIGERIA

BY

Ahmadu Maluri MUSA

(M.ED/EDUC/872/2011/2012)

A DISSERTATION SUBMITTED TO THE SCHOOL OF POSTGRADUATE STUDIES, AHMADU BELLO UNIVERSITY, ZARIA IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF DEGREE OF MASTERS IN BUSINESS EDUCATION

DEPARTMENT OF VOCATIONAL AND TECHNICAL EDUCATION
FACULTY OF EDUCATION,
AHMADU BELLO UNIVERSITY

ZARIA, NIGERIA

SUPERVISORS

PROF. A. A. UDOH

DR. R. T. UMAR

APRIL, 2016.

DECLARATION

I hereby declare that this Dissertation title "Effect of Direct and Cooperative Teaching Methods on Students Performance in Accounting in Federal Colleges of Education in North-East, Nigeria" has been carried out by me in the Department of Vocational and Technical Education. Where the information derived from the literatures, have been duly acknowledged in the text and a list of references provided. There is no part of this Dissertation that was previously presented for another degree or diploma at this or any institution.

…… **……..**

Ahmadu Maluri Musa **Date**

CERTIFICATION

This Dissertation titled Effect of Direct and Cooperative Teaching Methods on Students Performance in Accounting in Federal Colleges of Education in North-East, Nigeria written by Ahmadu Maluri, MUSA meets the regulation governing the award of Master of Business Education degree of Ahmadu Bello University, Zaria and is approved for its contribution to knowledge and literary presentation.

---------- ----------
Prof. A. A. Udoh Date
Chairman, Supervisory Committee

---------- ----------
Dr. R.T. Umar Date
Member, Supervisory Committee

---------- ----------
Dr. E. E. Adamu Date
Head, Department of Vocational and Technical Education

---------- ----------
Prof. K. Bala Date
Dean, School of Postgraduate Studies

DEDICATION

This work is dedicated to my Parents, Wife, my Daughters and my entire friends and family members.

ACKNOWLEDGEMENT

The researcher is grateful and indebted to his supervisors, Prof. A.A. Udoh and Dr R T. Umar, for their naturally endowed scholastic prowess to guide the researcher throughout the period in which the research was carried out. However, much gratitude is owed for their advice, encouragement and patience throughout the duration of this research work.

The researcher acknowledges the various contributions of the Internal Examiners Dr. D O. Oni to the work. Others Supervisory Committee such as Prof. A.Z. Mohammed, Prof .M.M Aliyu, Dr. S. Ibrahim Dr. A. Ibrahim who despite that of their academic schedules created a time to improve the quality of this current study.

The researcher acknowledges the contribution of the Management of Federal College of Education (Technical) Potiskum, Yobe State, for releasing him to go for this study, and also gratitude and appreciation go to A.B.U. Zaria for admitting the researcher when many others struggled but could not get it. The researcher also recognizes contribution of his family, such as Hassana Haruna Dawaki and his daughters such as Salamatu Ahmad, Fatima Ahmad, and Khadija Ahmad for their special prayers for successful completion of this study program.

Sincere appreciation goes to the researcher's friends Auwal Mahmoud, Hamza Tambuwal, Acharu Faith Toney-Okeme, Abubakar Nuhu Tela, Bala Adamu Waliki, Bukar Adamu , Zakariya Bah, BalaYabano, Fatsuma B. Galadima, Hindatu Bako, Manu Abdullahi, Abdullaziz Saulawa Ahmad Ramat, Malam Lawan Mohammad Zamo, Adamu Fika, Umar Kwanda, Emmanuel Thomas, Isa Mamman and others. Ultimately.

All praise is due to Allah (SWT) for His guidance and His protection in the researcher's life and his educational career.

TABLE OF CONTENTS

TITLE PAGE ..... **Error! Bookmark not defined.**

DECLARATION iii

CERTIFICATION iv

DEDICATION v

ACKNOWLEDGEMENT vi

TABLE OF CONTENTS vii

LIST OF TABLES x

LIST OF APPENDICES xi

LIST OF ABBREVIATION xii

ABSTRACT xiii

CHAPTER ONE: INTRODUCTION

1.1 Background to the Study 1

1.2 Statement of the Problem 3

1.3 Objectives of the Study 5

1.4 Research Questions 5

1.5 Research Hypotheses 6

1.6 Significance of the study 7

1.7 Basic Assumptions of the Study 8

1.8 Delimitation of the Study 8

CHAPTER TWO: REVIEW OF RELATED LITERATURE

2.1 Theoretical Framework 10

2.2 Conceptual framework 14

2.3 History of Accounting Education in Nigeria 29

2.4 Importance of Accounting 33

2.5 Teaching Methods 35
2.6 Factors Affecting Teaching and Learning of Accounting 48
2.7 Strategies for Improving Students Performance in Accounting 50
2.8 Empirical Studies 52
2.9 Summary of Reviewed Literature 56

CHAPTER THREE: RESEARCH METHODOLOGY

3.1 Research Design 58
3.2 Population for the Study 58
3.3 Sample Size and Sampling Procedure 59
3.4 Instrument for Data Collection 60
3.4.1 Validity of the Instrument 60
3.4.2 Pilot Study 61
3.4.3. Reliability of the Instrument 61
3.5 Procedure for Data Collection 62
3.6 Procedure for Data Analysis 63

CHAPTER FOUR: PRESENTATION AND ANALYSIS OF DATA

4.1 Analysis of Demographic of Respondents 64
4.2 Answers to Research Questions 65
4.3 Test of Null Hypotheses 70
4.4 Summary of Major Findings 74
4.5 Discussion of Major Findings 75

CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary 78
5.2 Conclusions 79
5.3 Recommendations 80

5.4 Limitation of the study 81
5.5 Suggestions for Further Studies 81
REFERENCES 82
APPENDICES 90

LIST OF TABLES

Table 2.5.1: Modern Methods of Cooperative Learning. 42

Table 3.1 Population for the Study 59

Table 3.2 Rating Scale of Grade 61

Table 4.1: Percentage Distribution of Students' Respondents by their Gender 64

Table 4. 1. 2: Percentage Distribution of Students respondents by age..... 65

Table 4.2.1: Mean performance of students taught using direct teaching method in accounting in colleges of education in North-East Nigeria 65

Table 4.2.2 Mean Effect of cooperative teaching method on students' performance in accounting in colleges of education in North-East Nigeria 66

Table 4.2.3 Mean performance scores of students taught accounting using direct teaching and cooperative teaching method 68

Table 4.2.4:Mean performance difference between male and female students taught accounting using direct teaching method..... 69

Table 4.2.5Mean performance difference between male and female students taught accounting using Cooperative teaching method 70

Table 4.3.1: Regression analysis of effects of direct teaching on students' performance in accounting..... 71

Table 4.3.2 Regression analysis of effects of cooperative teaching method on students' performance in accounting..... 71

Table 4.3.3: T. T-test analysis on difference in performance of students taught accounting using direct teaching and those taught using cooperative method. 72

Table 4.3.4: T. Test of difference in the academic performance of male and that of female students taught accounting using direct teaching method..... 73

Table 4.3.5 Test of difference in the academic performance of male and that of female students taught accounting using cooperative teaching method thesis five were condensed as presented in Table 4.3.5..... 74

LIST OF APPENDICES

Appendix

Appendix A: Letter of Introduction 90

Appendix B: Pre- Test 91

Appendix C: Marking Scheme for Pre -Test 1 mark for each correct answer..... 98

Appendix D: POST - TEST 99

Appendix E: Marking scheme for Post Test……..…….106

Appendix F: Company Final Account (practical aspect)…… 107

Appendix G: Marking Scheme for Company Final Account 109

Appendix H: Lesson Plan: Trading Account Using Cooperative Teaching Method 113

Appendix I: Lesson Plan: Profit and Loss Account Using Cooperative Teaching Method 115

Appendix J: Lesson Plan: Balance Sheet Using Cooperative Teaching Method ... 117

Appendix K: Lesson Plan: Trading Account Using Direct Teaching Method 119

Appendix L: Lesson Plan: Profit And Loss Using Direct Teaching Method 120

Appendix M: Lesson Plan: Balance Sheet Using Direct Teaching Method..... 121

Appendix N: First Semester Examination Statement of Result for Cooperative Group 122

Appendix O: Statement of Result for Direct Group 124

Appendix P: Statement of Result For Control Group..... 126

LIST OF ABBREVIATION

CT- Cooperative Teaching Method

DT- Direct Teaching Method

FAAT- Financial Accounting Achievement Test.

FCE (TECH) - Federal College of Education (Technical) Gombe.

FCE (TECH) - Federal College of Education (Technical) Potiskum.

F CE – Federal College of Education Yola.

ABSTRACT

This study established the Effect of direct and cooperative teaching methods on Students Performance in Accounting in Federal Colleges of Education in North-East, Nigeria. Quasi experimental design was used for the study. As a guide to the researcher, five research questions were raised to guide the study and five Null hypotheses were formulated for testing at 0.05 level of significance. The population of the selected students in Federal Colleges of Education in North-East, Nigeria offering Accounting option stood at 482 and the sample size was 162.Intact class was employed. Descriptive statistics involving mean score was used in answering the five research questions raised. The null hypotheses were tested in order to guide the study. regression and t-test statistic Analysis was used in testing all the null hypotheses at 0.05 level of significance. The findings revealed among others that there was significant difference in the academic performance of students taught accounting using Direct Teaching Method and those taught using Cooperative method in Federal Colleges of Education in North-East, Nigeria; Null hypotheses one, two, four and five were retained The null hypotheses three was not retained. The study established that Cooperative Teaching Method had more effect on academic performance of students than direct teaching method. The study recommended among others, that lecturers should be properly trained by the authorities of Colleges of Education in order to improve advancement in the level of education and encourage students on the need to develop interest in Financial Accounting. Direct method is an effective method of teaching that allows a more flexible approach to be used as a limited method not as a primary method of teaching, while cooperative teaching method is an instructional method in which group of students work together on a common task.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The Direct Teaching Method was first introduced in France and Germany and later was recognized officially by the governments of Germany, France and Belgium. An International congress of Modern Language Teachers was held in 1898 in Vienna and decided that the direct method should be used in all elementary teaching of foreign languages (Rivers, 1964). In Britain a compromise policy of adopting the direct method emphasis on the spoken language and some other techniques recommended in the early 20th century.

Tweed (2004) pointed that Direct Teaching is the most effective teaching method on the report conducted that the variety of teaching method includes Direct Teaching as well as Inquiry- based Teaching method are what is best for students. Direct Teaching Method is an effective teaching method that allows a more flexible approach that should be use as a limited method not as a primary method of teaching.

Cooperative Teaching Method has been around for a very long time—long before John Dewey and progressive education extolled its virtues in the early 20th century. Documented more than 3000 years ago, students of the Talmud paired up to engage in lively debates. Later, in the United States, the practice of group learning was a natural extension of the one-room schoolhouse. It was a prominent component of John Dewey's experiential classroom and was present in most American classrooms until the early 1940s, at which point it fell out of favor for about 30 years. The introduction of cooperative teaching method stated, after finding that group work was more effective and

efficient in quantity, quality, and overall productivity when compared to working alone. However, it was in 1937 when researchers May and Doobfound that people who cooperate and work together to achieve shared goals were more successful in attaining outcomes than those who strived independently to complete the same goals. Furthermore, they found that independent achievers had a greater likelihood of displaying competitive behaviors (Jacob, 2006). The structural approach to cooperative teaching method is based on the creation, analysis and systematic application of situation, structures of organizing social interaction in the class. It is the impact of two teaching methods, to determine their effectiveness on student academic performance in accounting. Kagan, (2005) cited that Cooperative Teaching Method is an instructional method in which group of students work together on a common task, the teaching method is an excellent way which allow students to think critically without relying on lecturers for answers.

Student academic performance in North-East Nigeria is monitored closely so as to identify early any student whose performance is likely to lead to academic failure. The Institution works with individual students to provide academic guidance so as to maximize the chances of all students' success. Students performance is a complex series of actions that ingrate skills and knowledge to produce valuable result (Klimet,(2005) observed that students academic performance comprises both behavioral and an outcome of aspect, it is a multi dimensional and dynamic concept.

Accounting is a systematic process of identifying, recording, measuring, classifying, verifying, summarizing, interpreting and communicating financial information. It is a core course in business education programme in Nigeria. The most important questions that currently face accounting lecturers are (i) what are the problems of accounting

education and (ii) what strategies could be used to enhance students' performance? From scholars' perspective, one of the strategies that will help to improve students' performance in accounting is teaching method adopted by the teacher. Teaching method according to Omotosho (1991) is a strategy or plan that outlines the approach that teachers intend to take in order to achieve the desirable objectives. It involves the ways teachers organized and use techniques of subject matter, teaching tools and teaching materials to meet teaching objectives. . It is on this back ground that the researcher is conducting a study on effect of direct and cooperative teaching methods on students` performance in Accounting in Colleges of Education in North - East Nigeria as a basis for providing recommendation towards enhancing students' performance in Accounting.

1.2 Statement of the Problem

Students' academic performances in Accounting in Federal College of Education in North-East Nigeria have been observed by the researcher to be low. According to Princie, (2005) this trend has made the academic to investigate the reasons for the large number of failures in Accounting as well as low academic performance by accounting students as observed from the interaction with students.

Accounting is very important to our modern society. According to (Albert,2001) it is the career for men and women who at the start had their eyes set on top positions in industry, management, government, educational career and general business. Accounting is a basic need of every business education student. In the business world, Accounting is one discipline of study that all people, regardless of job position, should have some knowledge of Accounting education is important to every field of specialization. Secretaries must use accounting skills to manage the company cheque book and Auditors

have to study financial statements to evaluate the accuracy and integrity of the business, In addition executives need to judge the success of their business using Accounting statements from the past and present However, despite the importance of Accounting to individual and nation at large, it is a pity that significant numbers of students cannot cope with the technicalities in Accounting. This has affected student's interest in Accounting Education, especially in Federal Colleges of Education in North- East Nigeria. The poor performance has been a problem resulting in massive students' failure in F.C.E (T) Gombe F.C.E Yola and that of F.C.E. (T) Potiskum in Accounting education have been poor for three conservative academic session for example, in 2010/2011 the failure rate was 33% and in 2011//2012 the failure rate was 28%. While in 2012/2013 the failure rate was 32%. The statements above have been summarized as follows. In 2011/2012 session 36% had credit, 36% had pass and 28% had failed. In 2012/2013 31% had credit, 37% had passed and 32% failed.

The researcher`s interaction with the lecturers revealed that lack of adequate facilities and conducive learning environment contributed to the poor performance of students. From the students' side they kept saying method used by lecturers is where they had problem with poor academic performance. It is in the light of this, that the researcher conducted a research work on the effect of direct and cooperative teaching methods on students 'performance in Accounting in Federal Colleges of Education in North - East, Nigeria.

1.3 Objectives of the Study

The major objective of the study was to know the effect of direct and cooperative teaching methods on students` performance in accounting in Federal Colleges of Education in North- East, Nigeria The specific objectives were to:

1. determine the effect of Direct Teaching Method on students' performance in Accounting in Federal Colleges of Education in North- East Nigeria.
2. determine the effect of Cooperative Teaching Method on students' performance in Accounting in Federal Colleges of Education in North- East Nigeria.
3. determine the difference in academic performance of students taught accounting using direct teaching methods and those taught using cooperative method in Federal Colleges of Education in North East Nigeria.
4. compare the difference in the academic performance of male and female students taught accounting using direct teaching method in Federal Colleges of Education in North- East, Nigeria.
5. compare the difference in the academic performance of male and female students taught accounting using cooperative teaching method in Federal Colleges of Education in North- East, Nigeria.

1.4 Research Questions

The study was carried out to provide answers to the following research questions:

1. What is the mean effect of Direct Teaching Method on students' performance in Accounting in Federal Colleges of Education in North- East, Nigeria?

2. What is the mean effect of Cooperative Teaching Method on student's performance in Accounting in Federal Colleges of Education in North- East, Nigeria?
3. What is the difference in the academic performance of students in accounting taught using Direct Teaching Method in Federal Colleges of Education in North-East, Nigeria?
4. What is the difference in academic performance of male and female students taught accounting using Direct Teaching Method in Federal Colleges of Education in North-East, Nigeria?
5. What is the difference in the mean performance of male and female students taught Accounting using Cooperative Teaching Method in Federal Colleges of Education in North- East, Nigeria?

1.5 Research Hypotheses

The following five (5) null hypotheses have been formulated to guide the study:

1. Direct Teaching Method has no significant effect on students' performance in Accounting in Federal Colleges of Education in North East, Nigeria.
2. Cooperative Teaching Method has no significant effect on students' performance in Accounting in Federal Colleges of Education in North East, Nigeria.
3. There is no significant difference in the academic performance of students taught Accounting using direct teaching method and those taught using cooperative teaching method in Federal Colleges of Education in North East, Nigeria.

4. There is no significant difference in the academic performance of male and that of female students taught Accounting using Direct Teaching Method in Federal Colleges of Education in North East, Nigeria.
5. There is no significant difference in the academic performance of male and that of female students taught accounting using Cooperative Teaching Method in Federal Colleges of Education in North East, Nigeria.

1.6 Significance of the study

The findings of this study should be significance to the following groups of beneficiaries Nigeria Colleges of education, Lectures, students, curriculum planners and Government see the need for more effective teaching of accounting in the following ways:

The findings of this study are expected to yield relevant data required for accounting education students in colleges of education in Nigeria by given them a better orientation on how accounting education is important to an individual. This will therefore encourage them to strive to be more educated which will in long run help to boot their economic status.

The findings of this study will promote academic excellence among the accounting lecturers and students. This will get to the students and lecturers via the library of the various collages electronic medias, that is the internet and through seminars, workshops, etc.

The findings of the study will enable business education students to change their approach towards learning. Through involving them into educational pursuits irrespective

of their ages, sex, and level of education. Even if they cannot provide the necessary resources that could stimulate learning.

The findings of this study will make policy makers on education to see the need of providing enough facilities that will enhance learning in the schools irrespective of their locations. This work will get to the government via posting copies of the work through conferences and seminars e.t.c.

The findings of this study will assist new accounting teachers with relevance resources to investigate new concepts, strategies. The methodologies for use in dynamic and creative learning environment.

1.7 Basic Assumptions of the Study

This study was carried out on the assumptions that;

i. the methods used by lecturers in Federal Colleges of Education have considerable influence on academic performance of accounting students in accounting.
ii. the level of effectiveness of Direct and Cooperative methods employed to teach Financial Accounting in Federal Colleges of Education is appropriate
iii. teaching methods employed by lecturers are capable of improving students' academic performance in Financial Accounting.

1.8 Delimitation of the Study

This study was delimited to three Federal Colleges of located in the North - East Nigeria. This zone comprised of six (6) States which are: Adamawa, Bauchi, Borno, Gombe, Taraba and Yobe States These Colleges were established to provide Education at the level of Nigeria Certificate in Education (NCE) to teach at Primary and Junior Secondary Schools levels in Nigeria.

The study was further delimited to N.C.E. III students offering Financial Accounting a course of study with Company Final Account as the major focus because it is one of the major topics in Financial Accounting at that level. The study was delimited to Cooperative Teaching Method and Direct Teaching Method on student's academic performance in Financial Accounting.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

The relevant information obtained for the purpose of this study is arranged and discussed under the following sub-headings:

2.1 Theoretical Framework

2.2 Conceptual Framework

2.3 History of Accounting Education in Nigeria

2.4 Importance of Accounting

2.5 Methods of Teaching

2.6 Factors affecting Teaching and Learning of Accounting

2.7 Strategies for Improving Students Performance in Accounting

2.8 Empirical Studies

2.9 Summary of Literature Reviewed

2.1 Theoretical Framework

This study adapts the constructivist view of learning by Kolb, Boyatzis and Mainemelis, (2000) who opined that students build their perception on learning the reason for adopting these theory, because it dealt with students perception when teaching and learning process, this perception greatly affects their performances and achievement in schools based on their previous experiences and characteristics. Cheek, (1992) supported this view when he said learners actively take knowledge, connect it to previously assimilated knowledge and make it theirs by constructing their own interpretation. Learning is the act, process, or experience of gaining knowledge or skill. It refers to all knowledge or skill gained through schooling. Learning refers to those

behavioral modifications especially through experience or conditioning. According to Illeris, (2004) learning is the process that brings together cognitive, emotional.

The learning theories are framework describing how information absorbed processed and retained during learning. Cognitive theory influences as well as prior experience all play a part in how understanding and world view is acquired or changed and knowledge, skills retained and explains why the brains is the most incredible network of information processing. Cognitive theory believe that the definition of learning as a change in behavior is to narrow and prefer to study the learner rather than their environment and in particular complexities of human memory, those who advocate, cognitive describe the information processing model to learning and distinguish the features of multistore of learning, its gives some ideas related to cognitive learning theory covered. The theory is justifying one position over another and select theories that are more viable leads to better theory. It is also educational tutoring systems, Instructional hypermedia design, the justification for this type of system lies in the fact that the learning is a cognitive task and this is in turn to imply theory. While constructivism theories believe that a learner ability to learn relies to a large extent on what he already knows and understands and the acquisition of knowledge should be an individually tailored process of construction. While transformative learning theory focuses upon the necessary change that is required in learners perceptions and world view. Environmental influences and experiences for acquiring, enhancing, or making changes in one's knowledge, skills, values, and world view. It refers to the way and manner in which information is absorbed, processed, and retained.

Learning theories are elaborate hypotheses that describe how exactly this procedure occurs. Learning theory is a broad term that includes multiple theories of behavior that are based on the learning process. Kolb, Boyatzis and Mainemelis (2000) identified three main philosophical frameworks under which learning theories fall: behaviorism, cognitivism, and constructivism. Similarly Merriam, (2007) highlighted four approaches or orientations to learning: Behaviourist, Cognitivist, Humanist, and Social/Situational. These approaches involve contrasting ideas as to the purpose and process of learning and education - and the role that educators may take.

The core objective of education and training is focus on knowledge construction. Curriculum instruction ought to emphasize context and promotes skill development. Therefore educational experiences should be geared towards the individual learner and identity focuses on development of the individual as a member of a community or profession. Teaching and learning activities should be constructed with the learner at the centre. This is in line with constructivism theory of learning that views learning as a process in which the learner actively constructs or builds new ideas or concepts. (Kolb, Boyatzis and Mainemelis, 2000).

Behaviorism theory focused only on the objectively observable aspects of learning. According to Kolb, Boyatzis and Mainemelis (2000) John Watson 1878-1959 coined the term "behaviorism" which is critical of Wundt's emphasis on internal states. They anchored that first, learning is manifested by a change in behavior, secondly that environment shapes behavior and thirdly, the principles of contiguity - how close in time two events must be for a bond to be formed and reinforced as a means of increasing the likelihood that an event will be repeated are central to explaining the learning process.

According to behaviorist theory, learning depends on two conditions: Classical conditioning, where the behavior becomes a reflex response to stimulus as in the case of Pavlov's Dogs and Operant conditioning where there is reinforcement of the behavior by a reward or a punishment. (Kolb, Boyatzis and Mainemelis 2000).

The third theory of learning is the cognitive theories which grew out of Gestalt psychology. The theory was developed in Germany in the early 1900s; it was transplanted to America in the 1920s. Gestalt is roughly translated as configuration, or pattern, and emphasizes the whole of human experience. Fritscher, (2009) stated that two key assumptions underlie the cognitive approach to learning: the first is that the memory system is an active organized processor of information and secondly that prior knowledge plays an important role in learning. Cognitive theories look beyond behavior to explain brain-based learning. A cognitive considers how human memory works to promote learning. Cognitive Learning theory is rooted in the work of Ivan Pavlov, who was able to train dogs to salivate at the sound of a bell.

Cognitive theory is a learning theory that explains human behavior by understanding the thought processes. The theory postulates that human beings are logical beings that make the choices that make the most sense to them. Information processing is a commonly used description of the mental process, comparing the human mind to a computer.

Another learning theory is Transformative learning. Transformative learning theory explains the process of constructing and appropriating new and revised interpretations of the meaning of an experience in the world (Illeris, 2004). Transformative learning is the

process of effecting change in a frame of reference. These frames of reference define our view of the world and we have a tendency as adults to reject or deem unworthy all ideas that do not fits to our particular values, associations, concepts. Our frames of reference are composed of two dimensions: habits of mind and points of view. Habits of mind, such as ethnocentrism, are more fixed and influence our point of view and the resulting thoughts or feelings associated with them, whereas points of view may change over time as a result of influences such as reflection, appropriation and feedback (Illeris, 2004).

2.2 Conceptual framework

For the purpose of this research the following concept are discussed

a. Performance concept
b. Concept of Business Education
c. Accounting concept

a. Performance concept

The term performance is hard to define or categorize, but its broadness precisely the characteristic that compels certain artists to work within the field. Performance allows for endless possibilities and experimentation and that is why it is not uncommon for performers to show early manifestations of practices. To perform is to produce valued results. A performer can be an individual or a group of people engaging in a collaborative effort. Elger, (2006) suggested that performances depend on six components: context, level of knowledge, levels of skills, levels of identity, personal factors and fixed factors. It is the process of accomplishing an action under particular conditions. For instance, a student's performance in the school will determine his future career.

Performance has two aspects – behavior being the means and its consequence being the end and this as the dual purpose of arranging situations so that individuals can do their best. Its purpose is to achieve specific defined results for people so that they achieve their goals and objectives. It is the process of accomplishing an action and a process that is observed under particular conditions. Aka (2005) perceived academic performance as the index of general mental abilities which are responses to test of different kinds. A major indicator of effective teaching in educational institution is high academic performance of the pupils/students. However, effectiveness of a teacher would dictate the realization of the institution's objectives and ultimately the objectives of education. In view of the investment of government and parents on the education of a child, nothing short of high academic performance is expected from educational institutions.

When pupils/students perform better in educational institutions, governments and parents would be encouraged to invest more on education since an investor always want require returns from his/her investment (Ige, 2011). Performance is a journey and not a destination, the location in the journey is defined by the level of achievement and each level is characterized by the effectiveness or quality of performance. The level is measured by improvement in conduct, fastness and thoroughness. In the words of Elger, (2006) it indicate the ability to produce more effective student learning, research and culture, the ability to get higher quality results within a shorter time, deeper skills development and more connection with the discipline and learning varied roles quicker and making meaningful impact.

b. Concept of Business Education

The term business education has been variously defined by different authorities. The term encompasses two main philosophical meanings – education about business and education for business. Osuala, (2004) saw Business education as a programme of instruction which consists of two parts (1) Office education, a vocational programme of office careers through initial, refresher and upgrading education and (2) General business education a programme, to provide students with information and competences which are needed by all in managing personal business affairs and in using the services of business. Udoh (2010) defined business education as primarily education for skills acquisition.

Ibrahim, (2008) considered business education as education that encompasses knowledge, attitudes and skills needed by all citizens in order to effectively manage their personal resources and participate in the economic system. Business Education refers to all deliberate intent of teachers to inform students about economics and business concepts and skills that will be used in later life. It aims at providing students with economic and business concepts for understanding and analyzing the world in which they live to be able to make intelligent and wise decisions on goods and services both as consumers and producers. (Aliyu, 2006) Similarly Njoku (2006) perceived business education as educational programmes that equip an individual with functional and suitable skills. One of the five goals of education in Nigeria is that education shall build a land of full bright opportunities for all citizens. Empower people with desirable skills, knowledge and value to perform specific functions so as to become self reliant. Also;-

(a) Help you appreciate the world around you and contribute maximally to the social and economic development of the nation.

(b) Empower you in such a way that you will develop your intellectual capability that would help you to make informed decisions in all sphere of life.

(c) Help you become a judicious spender and develop proper values for the achievement of healthy living and growth of the nation.

(d) Understand the political framework of a nation so that you can contribute to national economy and development of your country (Njoku, 2006).

According to the Minimum Standard for Nigeria Colleges of Education (2008) (NCCE) the following are the objectives of the Nigeria Certificate in Education Business Education programme:

(a) Produce well qualified and competent NCE graduates in business subjects who will be able to teach in our secondary schools and related educational institutions.

(b) Produce NCE business teachers who will be able to inculcate the vocational aspects of business education into society.

(c) Produce NCE business teachers who will be involved in the much revolution of vocational development right from primary and secondary schools.

(d) Equip students with necessary competencies so as to qualify for post NCE programmes in business education.

(e) Equip graduates with skills that will enable them to engage in a life of work and self employment.

c. Concept of Accounting

Accounting concept refers to the basic assumptions rules and principles which work as the basis of recording of business transactions and preparing accounts, the main objective is to maintain uniformity and consistency in accounting records. These concepts constitute the very basis of accounting. All the concepts have been developed over the

years from experience and thus they are universally accepted rule Udoh, (2004) opined that in preparing final accounts there are a number of key accounting concepts that have been discussed in the following sections: Business entity concept, Money measurement concept, Going concern concept, Accounting period concept, Accounting cost concept, Duality aspect concept, Realizations concept, Accrual concept and matching concept

a. Business entity concept

This concept assumes that, for accounting purposes, the business enterprise and its owners are two separate independent entities. Thus, the business and personal transactions of its owner are separate. For example, when the owner invests money in the business, it is recorded as liability of the business to the owner. Similarly, when the owner takes away from the business cash/goods for his/her personal use, it is not treated as business expense. Thus, the accounting records are made in the books of accounts from the point of view of the business unit and not the person owning the business. This concept is the very basis of accounting the following points were highlight.

Duncan, (2001) highlighted that the idea here is that the financial transactions of one individual or a group of individuals must be kept separate from any unrelated financial transactions of those same individuals or group. The best example here concerns that of the sole trader or one man business: in this situation you may have the sole trader taking money by way of 'drawings': money for his own personal use. Despite it being his business and apparently his money, there are still two aspects to the transaction: the business is 'giving' money and the individual is 'receiving' money. So, the affairs of the individuals behind a business must be kept separate from the affairs of the business itself. Udoh (2004) opined that this concept explains that every account kept in respect of any

organization is operated or prepared on the premise that business is a separate entity (person) quite distinct from the proprietor or proprietors who provided the initial capital.

Anil, (2007) observed that this concept, the task of measuring income and wealth is undertaken by accounting, for an identifiable Unit or Entity: The unit or entity so identified is treated different and distinct from its owners or contributors. In law the distinction between owners and the business is drawn only in the case of joint stock companies but in accounting this distinction is made in the case of sole proprietor and partnership firm as well. For example, goods used from the stock of the business for business purposes are treated as business expenditure but similar goods used by the proprietor i.e. owner for his personal use are treated as his drawings. Such distinction between the owner and the business unit has helped accounting in reporting profitability more objectively and fairly. It has also led to the development of "responsibility accounting" which enables us to find out the profitability of even the different sub-units of the main business.

The following points highlight the significance of business entity concept:

1. This concept helps in ascertaining the profit of the business as only the business expenses and revenues are recorded and all the private and personal expenses are ignored.
2. This concept restraints accountant from recording of owner’s private/personal transactions.
3. It also facilitates the recording and reporting of business transactions from the business point of view
4. It is the very basis of accounting concepts, conventions and principles

b. Money measurement concept

This concept assumes that all business transactions must be in terms of money that is in the currency of a country. In our country such transactions are in terms of rupees. Thus, as per the money measurement concept, transactions which can be expressed in terms of money are recorded in the books of accounts. Another aspect of this concept is that the records of the transactions are to be kept not in the physical units but in the monetary unit. Duncan (2001) highlighted that the money measurement concept is one of the simpler concepts. It simply and clearly states that only those transactions that are true financial transactions may be accounted for. That is, only those transactions that may be expressed in money values (whatever the currency) are of interest to the accountant.

Udoh (2004) highlighted that to have accurate facts about a particular business; money is used to explain this fact. For instance, landed property of the business will be converted to money by costing it. This agreed withTutor2u (2010) who observed that Accountants do not account for items unless they can be quantified in monetary terms. Items that are not accounted for (unless someone is prepared to pay something for them) include things like workforce skill, morale, market leadership, brand recognition, quality of management etc.

Significance of Money Measurement Concept

The following points highlight the significance of money measurement concept:

1. This concept guides accountants what to record and what not to record.
2. It helps in recording business transactions uniformly.
3. If all the business transactions are expressed in monetary terms, it will be easy to understand the accounts prepared by the business enterprise.

4. It facilitates comparison of business performance of two different periods of the same firm or of the two different firms for the same period.

c. Going Concern Concept

This concept states that a business firm will continue to carry on its activities for an indefinite period of time. Simply stated, it means that every business entity has continuity of life. Thus, it will not be dissolved in the near future. This is an important assumption of accounting, as it provides a basis for showing the value of assets in the balance sheet. The following points highlight the significance of going concern concept; this concept is also known as the 'going concern' assumption. Duncan (2001) opined that this concept is the underlying assumption that any accountant makes when he prepares a set of accounts. This concept assumed that the business under consideration will remain in existence for the foreseeable future. Without this concept, accounts would have to be drawn up on the 'winding up' basis. That is, on what the business is likely to be worth if it is sold piecemeal at the date of the accounts. The winding up value would almost certainly be different from the going concern value shown. Such circumstances as the state of the market and the availability of finance are important considerations here.

Implications of the 'Going Concern' Concept

MODULE - 1Basic Accounting (2010) highlight the following as significance of going concern concept;

1 This concept facilitates preparation of financial statements.

2 On the basis of this concept, depreciation is charged on the fixed asset.

3 It is of great help to the investors, because, it assures them that they will continue to get income on their investments.

4 In the absence of this concept, the cost of a fixed asset will be treated as an expense in the year of its purchase.

5 A business is judged for its capacity to earn profits in future.

Now Master Accounting (2009) observed the following as the implication of Going Concern This concept has important implications for the valuation of assets and liabilities of the business. By applying the 'going concern' concept, accountants are able to report long-term assets in a Statement of Financial Position (balance sheet). If the assumption was not applied, the accountant would need to write these assets off as costs in the year of purchase. Applying the 'going concern' concept also allows accountants to properly allocate transactions which overlap two consecutive years (i.e. many credit transactions).

Furthermore, by applying the concept of a 'going concern', accountants are able to record assets at historical costs rather than be constantly assessing the liquidation value of business assets when preparing the financial statements. This concept allows for the orderly allocation of long-term costs and revenues based on a presumption that the business will continue to operate into the future. For example, partly completed manufactured goods (i.e. work-in-progress) would have little value in liquidation, but under the 'going concern' concept they are recorded at current costs which would be significantly greater than the liquidated value

d. Accounting Period Concept

All the transactions are recorded in the books of accounts on the assumption that profits on these transactions are to be ascertained for a specified period. This is known as accounting period concept. Thus, this concept requires that a balance sheet and profit and loss account should be prepared at regular intervals. This is necessary for different purposes like, calculation of profit, ascertaining financial position, tax computation etc.

Further; this concept assumes that, indefinite life of business is divided into parts. These parts are known as Accounting Period. It may be of one year, six months, three months, one month, etc. But usually one year is taken alone accounting period which may be a calendar year or a financial year. However, Ani, (2007) highlighted that accounting practice believes in continuing entity concept i.e. life of the business is perpetual but still it has to report the 'results of the activity undertaken in specific period (normally one year). The accounting attempts to present the gains or losses earned or suffered by the business during the period under review or any other period depending upon the convenience of the business or as per the business practices in country concerned.

Significance of Accounting Period Concept

1. It helps in predicting the future prospects of the business.
2. It helps in calculating tax on business income calculated for a particular time period.
3. It also helps banks, financial institutions, creditors, etc to assess and analyze the performance of business for a particular period.
4. It also helps the business firms to distribute their income at regular intervals as dividends

e. Accounting cost concept:

States that all assets are recorded in the books of accounts at their purchase price, which includes cost of acquisition, transportation and installation and not at its market price. It means that fixed assets like building, plant and machinery, furniture, etc are recorded in the books of accounts at a price paid for them. For example, equipment bought at cost of # 15,000 two or more years ago will not be recorded

more than that value when preparing the account for the year. Rather, it will be recorded as a reduced value when amount depreciated for it considering

f. Dual Aspect Concept

Dual aspect is the foundation or basic principle of accounting. It provides the very basis of recording business transactions in the books of accounts. This concept assumes that every transaction has a dual effect, i.e. it affects two accounts in their respective opposite sides.

Duncan (2001) highlighted that this is the very foundation of the universally applicable double entry book keeping system and it stems from the fact that every transaction has a double (or dual) effect on the position of a business as recorded in the accounts. For example, when an asset is bought, another asset cash (or bank) is also and simultaneously decreased OR a liability such as creditors is also and simultaneously increased. Similarly, when a sale is made the asset of stock is reduced as goods leave the business and the asset of cash is increased (or the asset of debtors is increased) as cash comes into the business (or a promise to pay is made and accepted). Every financial transaction behaves in this dual way.

Udoh (2004) observed that this is the concept that is at the core of modern accounting. With this concept, all business events or transactions are regarded as having a dual aspect. In other words, the aspect of double entry principle developed out of this concept. This is the basic concept of accounting. Modern accounting system is based on dual aspect concept. Dual concept may be stated as "for every debit, there is a credit". Every transaction should have two sided effect to the extent of same amount. Sanket (2008) observed that dual concept may be stated as "for every debit, there is a credit."

Every transaction should have two sided effect to the extent of same amount. This concept has resulted in accounting equation which states that at any point of time the assets of any entity must be equal (in monetary terms) to the total of owner's equity and outsider's liabilities.

Husna (2010) defined dual Accounting concept as a double entry system whereby in both debit and credit aspect of a transaction is recorded. Each transaction has equivalent debit and credit ledger. This is in line with Narasimhulu (2010) who viewed dual concept as a double entry system. He stressed that the entries of debit and credit side must tally. Hareesh (2010) also endorsed that dual accounting concept is a double entry system, where both debit and credit aspect of a transaction is recorded. Each transaction has equivalent debit and credit ledger accounts in the account book

Significance of Dual Aspect Concept

1. This concept helps accountant in detecting error.
2. It encourages the accountant to post each entry in opposite sides of two affected accounts

g. Realization concept

This concept states that revenue from any business transaction should be included in the Accounting records only when it is realized. The term realization means creation of legal right to receive money. Selling good is realization, receiving order is not. In other words, it can be said that: Revenue is said to have been realized when cash has been received or right to receive cash on the sale of goods or services or both.

Duncan **(**2001) pointed out that the realization concept helps the accountant to determine the point at that he feels that a transaction is certain enough for the profit to be

made on it to be calculated and taken to the profit and loss account. He added that realization occurs when a sale is made to a customer.

Siva, (2006) endorsed that realization determines whether a revenue or expense has occurred so that it can be measured, recorded and reported in the financial reports. In general, revenue is recognized along with the associated expenses when an exchange has taken place, the earnings process is complete, the amount of income is determinable, and collection of amounts due is reasonably assured.

Hareesh (2006) highlighted that revenues are recognized when they are earned or realized. Realization is assumed to occur when the seller receives cash or a claim to cash (receivable) in exchange for goods or services. This concept is related to conservatism in that revenue (income) is only recorded when it actually occurs and not at the point in time when a contract is awarded. For instance, if a company is awarded a contract to build an office building the revenue from that project would not be recorded in one lump sum but rather it would be divided over time according to the work that is actually being done.

The researcher observed that realization concept helps the accountant to determine the point at that he feels that a transaction is certain enough for the profit to be made on it to be calculated and taken to the profit and loss account, this occurs when a sale is made to a customer. This concept emphasizes that profit should be considered only when realized. The question is at what stage profit should be deemed to have accrued? Whether at the time of receiving the order or at the time of execution of the order or at the time of receiving the cash? For answering this question the accounting is in conformity with the law and Recognizes the principle of law i.e., the revenue is earned only when the goods

are transferred. It means that profit is deemed to have accrued when property i.e goods passes to the buyer, viz., when sales are made

h. Accrual Concept

The meaning of accrual is something that becomes due especially an amount of money that is yet to be paid or received at the end of the accounting period. It means that revenues are recognized when they become receivable. Though cash is received or not received and the expenses are recognized when they become payable though cash is paid or not paid. Both transactions will be recorded in the accounting period to which they relate. Therefore, the accrual concept makes a distinction between the accrual receipt of cash and the right to receive cash as regards revenue and actual payment of cash and obligation to pay cash as regards expenses. The accrual concept under accounting assumes that revenue is realized at the time of sale of goods or services irrespective of the fact when the cash is received.

i. Matching Concept

The matching concept states that the revenue and the expenses incurred to earn the revenues must belong to the same accounting period. So once the revenue is realised, the next step is to allocate it to the relevant accounting period. This can be done with the help of accrual concept. Therefore, the matching concept implies that all revenues earned during an accounting year, whether received/not received during that year and all cost incurred, whether paid/not paid during the year should be taken into account while ascertaining profit or loss for that year

c. The Concept Business Education

The term business education has been variously defined by different authorities. The term encompasses two main philosophical meanings – education about business and

education for business. Osuala, (2004) saw Business education as a programme of instruction which consists of two parts (1) Office education, a vocational programme of office careers through initial, refresher and upgrading education and (2) General business education a programme to provide students with information and competences which are needed by all in managing personal business affairs and in using the services of business. Udoh, (2004) defined business education as primarily education for skills acquisition.

Ibrahim, (2008) considered business education as education that encompasses knowledge, attitudes and skills needed by all citizens in order to effectively manage their personal resources and participate in the economic system. Business Education refers to all deliberate intent of teachers to inform students about economics and business concepts and skills that will be used in later life. It aims at providing students with economic and business concepts for understanding and analyzing the world in which they live to be able to make intelligent and wise decisions on goods and services both as consumers and producers.(Aliyu, 2006).Similarly Njoku (2006) perceived business education as educational programmes that equip an individual with functional and suitable skills. One of the five goals of education in Nigeria is that education shall build a land of full bright opportunities for all citizens. Empower people with desirable skills, knowledge and value to perform specific functions so as to become self reliant.

(e) Help you appreciate the world around you and contribute maximally to the social and economic development of the nation.

(f) Empower you in such a way that you will develop your intellectual capability that would help you to make informed decisions in all sphere of life.

(g) Help you become a judicious spender and develop proper values for the achievement of healthy living and growth of the nation.

(h) Understand the political framework of a nation so that you can contribute to national economy and development of your country (Njoku, 2006).

According to the Minimum Standard for Nigeria Colleges of Education (NCCE) (2008), the following are the objectives of the Nigeria Certificate in Education Business Education programme:

(f) Produce well qualified and competent NCE graduates in business subjects who will be able to teach in our secondary schools and related educational institutions.

(g) Produce NCE business teachers who will be able to inculcate the vocational aspects of business education into society.

(h) Produce NCE business teachers who will be involved in the much revolution of vocational development right from primary and secondary schools.

(i) Equip students with necessary competencies so as to qualify for post NCE programmes in business education.

(i) Equip graduates with skills that will enable them to engage in a life of work and self employment.

2.3 History of Accounting Education in Nigeria

The development of accounting education in any nation in particular and around the globe in general is a mixed effort of both accounting theoreticians and practicing accountants Uche, (2002). This is true for other professions like law, medicine, nursing, engineering, etc. In Nigeria the accounting education bodies always lead the way in the

regulation and standardization and issues relating to accounting. The history of Accounting is as old as civilization, the important phases of history, among the most important professions in economics and business. Accounting participated in the development of cities, trade and the concepts of wealth and numbers. This is in line with Gary, etal (1999) in Minga (2002), who observed that the history of Accounting is as old as civilization, among the most important professions in economic and cultural development, and attractive. Accountants invented characters, developed money and banking, innovated the double entry bookkeeping system, the Italian Renaissance, were needed by Industrial Revolution inventors and entrepreneurs for survival, helped develop the capital markets necessary for big business so essential for capitalism, turned into a profession that brought credibility for complex business practices that sparked the economic boom of the 20th century, and are central to the information revolution that is now transforming the global economy.

Twenty-first century Accounting will resemble rocket science and will continue to be among the critical professions of the new century. Accountants have not excelled in public relations, but their story is interesting. And here it is. Luca Pacioli wrote a math book in 1494 that had a few brief chapters on practical mathematics that addressed math used in businesses. This was the invention of double entry bookkeeping. Obviously accounting in some form had been around for many years. Happy (2007) observed that there is no accurate record as to when book-keeping started in Nigeria before the advent of the Europeans. He observed that it can, however be said that some form of traditional book-keeping was used to record financial transactions, such as credit sales, loans and

periodic contributions (ESUSU 2007).Observed that history showed that such transactions were usually recorded by making marks on walls.

The modern Book-keeping and Accounting began in Nigeria with the amalgamation in 1914 of the Northern and Southern Provinces to form the territory now called Nigeria. Based on the British system, the Colonial Governor being the Chief Executive and Accounting officer of the Colony rendered monthly and annually accounts of the colonial government to the colonial office in London. Private sector Book-keeping and Accounting might have begun earlier with the accounts rendered to its owners in the United Kingdom by the pioneering British Private Company- the Royal Niger Company which was trading then in Northern and Southern Provinces. Since the Royal Niger Company was essentially a branch of its United Kingdom head Office, it would be right to assume that the accounts were prepared in the British interest.

Happy, (2007) highlighted that in the early 1930s, clerks were trained on the Job as Book-keepers to keep financial records in firms and government offices. In 1950s few Nigerians who went to the United Kingdom to study accounting returned to mount the accounting positions firms in public offices and thereby trained Nigerians in the art of Accounting. Between 1959 and 1969, some Accountants in Nigeria came together and thought of how to organize themselves into one group. As a result of this, the birth of the Institute of Chartered Accountants of Nigeria (ICAN) came into being in September, 1965 with the passage of an Act of Parliament No. 15 of 1965. The Act established the institute of a legal body responsible for the regulation of the practice of Accountancy in Nigeria. It empowers the Institute to formulate plan for the training of professional

Accountants for country by organizing qualifying examinations for students and setting up regulations to control the conduct of its members.

Johnson (2009) observed that today Junior Secondary Schools, Senior Secondary Schools, Polytechnics, Colleges of Education and Universities train people in the field of Accounting. He stressed that to be a professional Accountants, one has to pass the prescribed examination of the accounting bodies, either in Nigeria or Overseas. He pinpointed that some of the recognized Accounting bodies are:-

1. The Institute of Chartered Accountants of Nigeria (ICAN)
2. The Institute of Chartered Accountants in England & Wales (ACA)
3. The Chartered Association of Certified Accountants (ACCA)
4. The Chartered Institute of Public Finance and Accountants (CIPFA)
5. The Chartered Institute of Cost and Management Accountants (ICMA)
6. The Institute of Certified Public Accountants (CPA), USA

Azuka (2006), said that accounting education In Nigeria was introduced in 19th century, during the 19th century Nigeria experienced changes in her vocational objectives. These changes were brought about by the emergency of new vocational needed to support the new colonial administration. Accounting education in Nigeria evolved from the country economic, industrial and commercial circumstance. In support of this, Awokoya (1949) observed that traces of the formal education type of accounting education were found last two decades of the 19th century when some Nigerian nationals in business partnership with overseas exporters had to learn simple commercial arithmetic, some bookkeeping, business communication skills, acquire some business English vocabulary and accounting transactions. The increase in business activities by

the United African Company and John Holt gave a new motion to an organized system of accounting education, progressively the profitable trade by these companies in palm produce and in other Nigerian cash crops led to increased commercial, economic and industrial activities in the country.

As a result, there was increased demand for office workers and bookkeeper. Accounting education was started by the University of Nigeria in 1961 when it opened its doors to the very first batch of university undergraduate accounting students in Nigeria. The number of universities in the country has increased very substantial. The fundamental considerations in developing accounting curriculum in universities should derive from a detailed accounting services needs assessment of different interest groups in society namely business organizations, government and international agencies. To appropriately accommodate the diverse needs of the different groups, university accounting educators should be provide with a broad knowledge base, the acquisition of accounting skills and the development of appropriate behavioral attitudes in students. Accounting education are mainly for intensive academic and research exposure geared towards producing top business executives and university academia. The strength of it lies in the attempt to tie it to research and economic development of a nation

2.4 Importance of Accounting

Accounting is very important term to our modern society. It is the career for men and women who at the start have their eyes set on top positions in industry, management, government, educational career and general business. Accounting is a basic need of every business education student in the business world. According to Osmond (2009) Accounting is one discipline of study that all people, regardless of job position, should

have some knowledge. Accounting education is important to every field of specialization. Secretaries must use accounting skills to manage the company cheque book and orders, auditors have to study financial statements to evaluate the accuracy and integrity of the business, and executives need to judge the success of their business using Accounting statements from the past and present. However, despite the importance accounting to individual and nation at large, it is a pity to observe that significant numbers of students cannot cope up with the challenges of skills and technicalities in Accounting. This has affected student's interest in Accounting Education.

The problem of massive students' failure in Accounting has been issues of discussion to Accounting students, lecturers and society at large. in light to this, that the researcher is carrying out a research work on the Impact of direct teaching and cooperative teaching method on Students academic achievement and Performance in financial Accounting in Colleges of Education in North- East, Nigeria. Accounting is often calling the "language of business ", because it deals with the interpretation of a company's operations and finances. In light of recent financial trouble of major companies like General Motors and Chrysler it is a language we need a refresher course on. Accounting is extremely important to any business because it is the guiding force to sound management decisions Accounting is also important because it helps you move to the next level of your plan for your business. A good accounting system with the proper internal controls will help you avoid areas of fraud in your business. Is more than one signature required on checks written, Accounting education at all level is very important because human capacity building constitutes the major challenge of the system in

meeting the accounting needs of the nation. The weaknesses in Nigerian accounting education is to meet the economic needs of the nation (Anao, 2009).

Cathy (2009) observed the following as importance of accounting education

1. Accounting is a life blood of running any business. It serves as a tool for improving her business and helps it reach its full potential.
2 Accounting statements are used by individuals externally to determine the value of a company.
3. Starting a small business requires a reliable accounting system. This could help you maintain an earnings record of all the revenue and the expenditure of your business on a daily basis.
4. Recording this data is essential because it is needed when filing tax returns. You will also require it for legal purposes. This will be helpful when you apply for a loan to expand your business.
5. Accounting will help you keep track of the progress of how your business is doing.
6. Financial accounting statements can be used to assess management effectiveness by showing the spending of allotted resources and helping to assess whether management should be sent to work in another department or replaced altogether to increase the profitability of the company

2.5 Teaching Methods

Teaching can be defined as the method by which a teacher delivers his/her subject matter to students, based on pre-determined instructional objectives, in order to promote learning in the students to acquire skills, knowledge and attitudes in vocational and

technical education(Farrant,1980) . Oyetunde & Famwang, (1999) defined methods as an overall plan for the orderly presentation of content or learning material. Furthermore, a method is a set of procedures for transmitting knowledge meant to achieve a classroom result. Method is an instrument used by the teacher to communicate to the learner, facts, knowledge, skills and attitudes.

Direct Teaching Method was originally developed in the 1960s by Siegfried Engelmann and the late Wesley B. of the university of Oregon, and it was subject of an extensive Federal funded research and implementation program called project follow through (PFT) However study of method of teaching shows that direct method of teaching is as effective as traditional method that allowed a more flexible approach, It also found that lecturers felt the most highly scripted method known as direct teaching should be used in limited situation not as the primary method of teaching students to read, (Ryder, 2006).

Joyce, et al. (2004) cited that Direct Teaching is a systematic instructional method that first and foremost requires the lecturer to have a command of the subject matter at as close to a mastery level as possible. This means that whether subject matter is at the college level or adult education level, that the lecturer thoroughly understands the content. However direct teaching is based on behavioristic learning principles, therefore it effectively helps in obtaining students' attention, reinforcing correct responses, providing corrective feedback and practicing correct responses. It tends to increase the academic learning performance during which students are attending to the task and performing at a high success rate studies show that students learn basic skills more

rapidly when they receive a greater portion of their instructions directly from the lecturer. (Gillies, et al 2006).

In a related development James (2004) pointed out that the evaluation of a Direct Teaching Method is planning when measuring objectives as being a skills and emphasizing the use of small group, face-to-face instruction by the lecturers using scare fully articulated lessons in which cognitive skills are broken down into small units sequenced deliberating and taught explicitly. In view of this Hattie's,(2005), cited the summary here that direct teaching form the kernel of its curricula, skills, communicated with logical precision in discrete chunks, careful measurement of mastery, rapid correction of mistakes and incessant review to integrate old skills with new. However Direct Teaching Method has the following applications.

a. High pace questioning
b. Continuous instant feedback
c. Extended practice drills
d. Rapid correction of misconception

Hattie,(2007) in the journal of human resource and adult learning, stated that direct teaching method determine what students have to learn from general principles in relation to some particular facts or events, they may design their classroom techniques based on evidence they observed from the students learning behaviors. In direct teaching, a lecturer plays an important role in the instructional activities, their teaching style is highly driven the lecturer usually dominates and control the activities of the whole class.At the other end Baumann (2004), cited that direct teaching is a model of teaching often referred to simply as lecture because it fails to accommodate individual differences and promote

passivity and lecturer/teacher dependence. The direct style of teaching, however, involves a great deal more. As stated previously, this method consist of five phases of activity; Orientation, presentation, structured practice, and independent practice.

Joyce, (2000) as previously cited research supports the use of Direct Teaching Methods in a variety of situations in the classroom, lecturer/teachers, however, need to be selective about when to implement this method. It should not be viewed as the best or only means to teach students and should be used wisely, discriminatingly, and in moderation (Baumann, 2004). But Roselinshine, (2003) emphasized that direct teaching as a significant part of an effective teaching method, it is a systematic method of teaching in small steps, checking for understanding and requiring active participation by all students is an excellent sequence for teaching the foundational skills of many disciplines. In, fact Frantantoni (1999) showed that there was an improved automatic identification of words through direct teaching method with daily repetition over his study, and said that the element of direct teaching does not enhance academic achievement and increase the level of understanding of the material presented for those students. Such observations too are important to help improve the quality of education that students receive today.

Cooperative Learning Activities (CLA) integrated in reading courses are among these alternatives. However, understanding learners' views about cooperative learning activities in reading courses is clearly important to its success. learning environment that allows active participation of students in the learning process makes it possible for the students to have control over their learning and this leads to improvement in students learning and retention as to both the developmental and cognitive theoretical bases, thereby prevailing classroom climate of cooperation, cooperative learning environment

assumes that students seek information and understanding through mental search with each group mirroring the makeup of the class in terms of ability Johnson, Johnson and Stane (2000) stated that Cooperative method of teaching has been a popular topic in educational circles for more than a decade.

Researchers and practitioner have found that students working in small cooperative groups can develop the type of intellectual exchange that foster creative thinking and productive problem solving (Fall,(2010). Barkly, etal (2005). Maintain that it is important to recognize that many cooperative learning exercises can be developed to fit within multiple and categories to include: discussion, reciprocal teaching, graphic organizers, writing and problem solving. Each category includes a number of potential structures to guide the development of a cooperative learning exercise. Involves more than students working together on a lab field project. It requires teachers to structure cooperative interdependence among the students. These structures involve five key elements which can be implemented in a variety of ways. There are also different types of cooperative groups appropriate for different situation (Johnson and Johnson, 2006).The keys include: positive interdependence, individual accountability, face-to-face, interpersonal and small group social skills and group processing.

Similarly Kagan (2003) has developed that equal participation and simultaneous interaction where the latter two (2) components encompass the final three mentioned. Davis (2010),stated that there are two cognitive theories that are directly applied to cooperative learning, the developmental and the elaboration theories, The elaboration theory suggests that one of the most effective means of learning is to explain the material to someone else, Cooperative Learning enhance elaborative thinking and more frequent

giving and receiving of explanations which has a potential to increase depth of understanding the equality of reasoning and the accuracy of long term retention. According to Bertlet (2005).within the cooperative learning groups, individuals are called upon to play different role at different tasks of the groups. This calls for diverse activities for each individual within the group, cooperative learning can easily combine with other learning strategies such as demonstrative and lecture method as facts and concepts, application learning, reinforcement skills questioning, writing and presenting reports.

Chien (2004) Said that Cooperative learning is an umbrella term for a variety of educational approaches involving joint intellectual effort by students, or students and teachers. Usually students are working in group of two or more, mutually searching for understanding, solutions, or meanings, or creating a product. Cooperative learning activities vary widely, but most center on students exploration or application of the course material, not simply the teacher's presentation Chien, (2004) stated that, cooperative learning represents a significant shift away from the typical teacher centered or lecture-centered in college of education. In cooperative learning the teaching process may not disappear entirely, but it lives alongside other processes that are based in students' discussion and active work with the course material. Teachers who use cooperative learning approaches tend to think of themselves less as expert transmitters of knowledge to students, and more as expert designers of intellectual experience for students as emergent learning process.

Liang, (2002) in Robinson (2005).the teaching style of cooperative learning is affected by cognitive theory, their teaching style is highly student-centered that conceives self as flexible, permissive, interesting in stimulating discussion and seeing other group".

In a related study conducted by Siddique (2003) on cooperative learning encourages mutual interaction by increasing the number of opportunities for verbal expression provides opportunities for a wider range of communicative functions than those found in teacher centered classroom. However, research on cooperative learning is one of the greatest success stories in the history of educational research the objective of this research is to analyzed direct teaching and cooperative teaching method that have taken place in major subject like financial accounting. Researchers who emphasize the changes in incentive structure brought about by certain forms of cooperative learning, While others hold that changes in task structure are all that is required to enhance learning the problem that applications of cooperative learning typically change many aspects of both incentive and task structure. In adopting the teaching methods.

Olatoye, et al (2008) asserted that any student characteristics that can be change because of training and exposure to counseling can be very important in enhancing student's academic performance, which says many reports on direct teaching method continue from developed countries. It is necessary to also find out how effective these teaching methods are suitable in improving academic performance in developing countries like Nigeria. these widespread use of cooperative learning is due to multiple factors. Three of the most important are that cooperative learning clearly based on theory, validated by research, and operational zed into clear procedures educators can use. First, cooperative learning method is based solidly on a variety of theories in anthropology (Johnson 1999).

The second generalizability, and applicability of the research on cooperative, is the competitive and individualistic efforts provides considerable validation of the use of

cooperative teaching method, perhaps more than most other teaching method (Cohen, etal2005). The third factor contributing to the widespread use of cooperative learning is the variety of cooperative teaching methods available for lectures/teacher use, ranging from very concrete and prescribed to very conceptual and flexible cooperative method is actually a generic term that refers to numerous methods for organizing and conducting classroom instruction Slavin(1996) in Edward (2005). The over view of this led to the modern methods of cooperative teaching method as.

Table 2.5. 1: Modern Methods of Cooperative Learning.

Research-Developer	date	Method
Johnson & Johnson	Mid 1960s	learning together & Alone
DeVries& Edwards	Early1970s	Team-Games-Tournaments
Sharan&Sharan	Mid 1970s	Group Investigation
J & J	Mid 1970s	Constructive controversy
Aronson & Associate	Late 1970s	Jigsaw Procedure
Slavin& Associate	Late 1970s	Students Teams
Cohen	Early1980s	Complex Instruction
Slavin& Associate	Early1980s	Team Accelerated
Kagan	Mid 1980s	Cooperative Learning
Stevens, Slavin& Ass.	Late 1980s	Cooperative Integrate

Source: Journal of Human Resource and Adult Learning Vol 3, Num 2 December 2007

Method of teaching accounting for effective teaching and learning outcome, accounting teachers requires a wide range of teaching aids and instructional materials ranging from public address system, projectors/slides, accounting packages to sophisticated multimedia facilities. On the teaching method issues, Walberg (1999) in Nonis&Hdson (2004) defined teaching centered approach as direct teaching which emphasized systematic sequencing of lessons, a presentation of new content and skill, guided students practice, feedback and independent practice by student. Eble (1971) in Miron and Segal (2004) pointed out that there are five components of effective teaching

as perceived by the students. They include teacher must use an analytic/synthetic approach, well organized, teacher-group interaction, teacher-individual students interaction and dynamism/enthusiasm manner. Smith (1980) in Berk (2005) contributed a checklist for good teaching by including test prerequisite skills, provides feedback to the teacher, adopts to individual differences, provide feedback to the students, flexible, promotes active student learning, motivates students, clear and well-organized.

Any accounting departments must have an acceptable and modern teaching aid that enable lecture deliver lecture effectively. In addition to the lack of modern teaching aids, the educational approach generally adopted in accounting education delivery is grossly inadequate and unacceptable because it lacks creativity, and does not encourage in-depth analysis and detailed interpretation of problems. Most often, lecturers rely exclusively on the lecture method of delivery which has obviously become the compelling choice because of the intimidating class size in most accounting courses. In addition, the foundation courses are not taken by accounting students only, but by the entire students of business administration/management sciences and other faculties. The large class sizes as well as the diverse mix of students in such classes create learning gaps particularly in the accounting foundation courses. A deep understanding of such courses provides the foundation for advanced professional courses in the discipline.

Teaching methods which emphasize guided procedure, group work, with solid understanding of the course contents, as well as wide experience can effectively apply these effective course delivery techniques Effective understanding of accounting requires cognitive knowledge, problem solving ability and analytical aptitude. Cognitive learning builds up knowledge of concepts, rules and procedures needed for problem solving in a

domain (Anderson, 1985). Attitudes are beliefs which influence individual's choice and actions (Feldman, 1986, Enniss, 1987, Gague, 1984; Nolan et. tal 1967, and All port, 1935). Problem solving is the most effective classroom technique for developing ability for independent thinking, analysis and decision-making. It is generally considered synonymous with inquiry, discovery and insightful learning. Daughtray, (1974).Modern accounting practice is computer driven. Based on that fact, the NUC (2004) advised all staff to be computer literate to enable them understand the Accounting packages existing in the global world and to effectively communicate same to students.

There is evidence that the accounting departments in many of the leading universities have well equipped computer laboratories. It is doubtful however if such facilities are optimally utilized due to the low computer literacy standards of both the teachers and the students. For effective learning, the NUC (2004) expected that the following equipment should be provided for the Accounting discipline, Accounting packages, Internet and e-mail facilities, photocopying machine, official car and driver, library with relevant and current books, journals and periodicals. In addition, the library is expected to be computerized and indexed to facilitate information/data retrieval. Fortunately, the size, quality and functionality of office, class room accommodation, library materials, computer laboratory and other teaching facilities available would improve student performance.

Teaching had been variously defined by many authors. Umeh, (2004).in Olowodun, (2006).viewed teaching as an art of interaction undertaken with the intention of bringing about learning in another person. Olowodun (2006) maintain that teaching essentially consists of setting the stage so that someone can learn and thus he viewed teaching as an

attempt to bring about desirable change in human learning abilities and behavior. The aim of teaching therefore, is to cause desirable changes in learners' behavior for better living. Hence effective teaching is contributory to the learner's understanding, helps them to improve their abilities and develop in them more desirable attitudes. Teaching is a system of action intended to produce learning. It comprises of all actions that are carefully designed to bring about learning in an individual. Alvey (2000) maintained that teaching is an action to point learning towards desirable accomplishments by the learners. Offoma (2002).stated that teaching is a systematic activity deliberately engaged in by anybody to facilitate learning of intended worthwhile knowledge, skills and value by another persons and getting the necessary feedback. Offoma started four (4) criteria of teaching which are:

i. Teaching is a systematic activity;
ii. Teaching involves someone making it possible for another person to learn something.
iii. Teaching is an objective oriented activity.
iv. Teaching involves continuous assessment of learners' progress.

Obi (2005) stressed that Financial Accounting is not really a textbook course since the topics are varied. The teacher/lecturer is expected to plan each unit of work in a way that it would be most effectively taught, in teaching financial accounting, teachers/lecturers should be conversant with the teaching methods in business education in order to select the most appropriate method for each segment of their lesson. To him teaching methods available for teaching financial accounting include the demonstrative and lecture method Okebukola, (2008).maintained a different stand on the lecture method

at the schools level of education. He noted that at the concrete operational stage of cognitive development where students belong, lecture method of instruction may not promote meaningful learning.

In order to promote effective teaching of financial accounting in all levels of education Onwubike, (2001).opined those lecturers/teachers should be guided by certain principles. These principles include:

1. The lecturers should adopt the method of teaching which must provide opportunities for students to do concrete things; learning is an active process in which the learner must be involved.
2. The lecturer's method must awaken desire; stimulate purpose direct thoughts and action towards some objectives.
3. Any method adopted by a lecturers should enable individual student accomplish their motive.
4. Lecturers should stimulate learning from the known to unknown or from familiar to the unfamiliar.
5. As much as possible the strategies should encourage students to make their own discoveries.
6. Lecturers should adjust their strategies according to the age and level of development of the students.
7. Lecturers should frequently embark on immediate reinforcement as cognitive feedback is most effective when time-lapse is minimal.

8. Lecturers should endeavor to provide and make appropriate use of audio-visual aid. Generally, the use of instructional aids should be encouraged to facilitate effective teaching of financial accounting.

Osuala (2004).asserted that financial accounting is not a subject that should be taught by an unqualified teacher/lecturer, selection of appropriate methods of teaching and the commitment of the financial accounting lecturers would lead to effective teaching of financial accounting. However, Ayeduso, (2004).in Osuala, (2004).Noted the following issues relating to the teaching of financial accounting generally as:

a. Only lecturers that are professionally qualified, conscientious and enthusiastic in teaching should be recruited to teach financial accounting.
b. The subject should always be taught with simple and concrete materials that are locally provided.
c. The appropriate method(s) or techniques should always be used in teaching financial accounting.
d. Textbooks with local background and which cover the prescribed syllabuses should be used by teachers and students.
e. Excursion or field trips to industries and commercial organization are essential part of effective teaching and learning of financial accounting.

According to Osuala (2004) methods that can be used in teaching financial accounting includes: demonstrative method, lecture method, discussion method, problem or inquire method, visual aids method, field trips method and industrial cooperative plan method. Whichever method is used, every student in the class should have equal opportunity to respond to the lecturer's evaluation either during or after the lesson. It is

on this basis that effectiveness in the teaching method can be determined. Effective understanding of accounting requires cognitive knowledge, problem solving ability and analytical aptitude.

2.6 Factors Affecting Teaching and Learning of Accounting

There are different factors that affect teaching and learning, Puja, Mondal.(2005) highlighted the following factors that can affect the teaching and learning process of accounting It has been found out that the students learning may be due to many factors within the students himself. Lack of modern accounting software that would enhance effective teaching and learning of accounting is one of the major factors that affect accounting education today, the following are some of the factors:

1. **Intellectual factor:**

The term refers to the individual mental level. Success in school is generally closely related to level of the intellect. Students with low intelligence often encounter serious difficulty in mastering schoolwork. Sometimes students do not learn because of special intellectual disabilities. A low score in one subject and his scores in other subjects indicate the possible presence of a special deficiency. Psychology reveals to use that an individual possess different kinds to intelligence. Knowledge of the nature of the student's intellect is of considerable value in the guidance and the diagnosis of disability. The native capacity of the individual is of prime importance in determining the effectiveness of the, learning process.

2. **Learning factors:**

Another factors owing to lack of mastery of what has been taught, faulty methods of work or study, and narrowness of experimental background may affect the learning

process of any students. If the school proceeds too rapidly and does not constantly check up on the extent to which the students are mastering what is being taught, the students accumulates a number of deficiencies that interfere with successful progress. Arithmetic for instance, knowledge of basic addition is essential to successful work in multiplication.

3. **Mental factors:**

Attitude falls under mental factors attitudes are made up of organic and kinesthetic elements. They are not to be confused with emotions that are characterized by internal primitive disturbances. Attitudes are more or less of definite sort. They play a large part in the mental organization and general behavior of the individual. Attitudes are also effects that affect the development of personality. Among these attitudes are interest, cheerfulness, affection, prejudice, -open mindedness, and loyalty. Attitudes exercise a stimulating effect upon the rate of learning and teaching and upon the progress in school.

The efficiency of the work from day to day and the rapidity with which it is achieved are influenced by the attitude of the learner. A favorable mental attitude facilitates learning. The factor of interest is very closely related in nature to that of symbolic drive and reward.

4. **Emotional and social factors:**

Personal factors, such as instincts and emotions, and social factors, such as cooperation and rivalry, are directly related to a complex psychology of motivation. It is a recognized fact that the various responses of the individual to various kinds of stimuli are determined by a wide variety of tendencies. Some of these innate tendencies are constructive and others are harmful. For some reason a pupil may have developed a dislike for some subject because he may fail to see its value, or may lack foundation. This

dislike results in a bad emotional state. Some pupils are in a continuing state of unhappiness because of their fear of being victims of the disapproval of their teachers and classmates. This is an unwholesome attitude and affects the teaching and learning process to a considerable degree.

2.7 Strategies for Improving Students Performance in Accounting

Since accounting is a venture which helps in the socio-economic development of the masses, it becomes pertinent for all hands to be on deck, if improvement is to be made generally financial accounting is like every other field or discipline therefore Accounting is an inestimable value which it had played and is still playing definite and important roles in the world of business. Due to the vital role, the knowledge and understanding of accounting is playing in the society, there is the need to improve on its strategies that will enable students performances better through developing aptitude, attitude and skills necessary for improving performance in the subject. This assertion is based on the Thorndike's Law of Effect (2001), gives the significant investment, in terms of both dedicated resources and commitment to continuous quality improvement, needed to achieve the objective of increased student performance, the Accounting Disciplines' will focus on those areas that would result in an improving students performance and academics.

Accounting educators have undertaken numerous efforts to improve the quality of accounting education. The significance of enhancing teaching and learning becomes the core in the process of global educational reform, where teaching strategies must take this responsibility (Taiwan, 2001; National Research Council [NRC], 2001 in Chang 2008). Strategies for facilitating the adoption and effective learning of financial accounting are

issue of importance to educational administrators and teachers around the world. Greer (2001) De Lange et al. (2003) Marriott and Lau (2008) stated that the techniques used to motivate introductory accounting students include offering novel ways to learn and giving immediate feedback, although one study claimed that without significant course credit, students will not complete extra work voluntarily. Motivating effort may be one of the largest issues in principles of accounting courses and likely an even more exaggerated problem for weak and less confident students. Bueschel (2008) opined that successful extra instruction likely needs to require a small effort and be distinctly different from traditional course supplements.

Performance is the visible outcome of an inward change that has taken place and to the extent/ degree of change that has occurred. According to Freeman, a major goal of process-product research was to estimate the performance of student learning. The assumption was made that different teachers teach differently, they organize material differently, and they interact with students differently and this shows the performance of students taught (Freeman 1996). In an ideal situation student performance is supposed to be assessed in all the four language modes speaking, writing, reading and listening. In terms of reading they are assessed according to their ability to read comprehension exercises and given excerpts and to comprehend what they are reading. In terms of performance in speech students are assessed on their through this would enhance the learning experience (Hodgson, 1984). The first step was to take an inventory of the mechanisms available within the Accounting Discipline that could be used to improve student students without imposing additional cost on the Students. Once an understanding is developed as to how students are improved in a particular course, attention can be

turned to incorporating strategies into courses that can promote and encourage positive use of teaching method.

2.8 Empirical Studies

This section reviewed related empirical works that carried out by other researchers. Tzu-Pu (2002) conducted a study on comparison of cooperative learning techniques and traditional teaching methods on students' achievement in English Language in Colleges in Taiwan. In this study the researcher employed cooperative learning strategies. A sample of 100 students was used out of 400 populations and Ten (10) Teachers. Qualitative research design was adopted, four specific objectives and four research questions were formulated, and four Null hypotheses were tested using t-test statistical tools. The present study and the past both used cooperative teaching method. However, the two research studies differed in location as the past was conducted at Taiwan while the present was conducted in Nigeria; it also differed in population in which the past study used a sample of 100 out of 400 populations of students from the Colleges while the present used 162 students. The former used qualitative research design while the present used quasi experimental research design.

Wachanga & Mwangi (2004) conducted a study on the topic title: Effects of the cooperative class experiment teaching method on secondary school students' chemistry achievement in Kenya's Nakuru district. The population for the study was 500 and sample size was 200, quasi experimental studies were used. Five specific objectives and five research question were formulated; five Null hypotheses were tested using t-test statistical tools. A post-test was given soon after the treatment ended supervised by one of the researchers. ANOVA was used to estimate differences in the four means of post-

test scores, while an F-test tested whether the differences were significant. For two means, a t-test was used because of its superior power in detecting differences between two means while ANCOVA was used to detect initial differences in the treatment and control groups.

Findings revealed that education authorities in Kenya encourage chemistry teachers to used this method and teacher education institutions to make it part of their teacher training curriculum content. In this analysis of the data, no consideration has been given to students being nested within classrooms and schools. Since the sampling and treatment conditions occurred at the schools level the use of ANOVA and ANCOVA can be argued to be inappropriate. As a consequence the findings reported in this otherwise excellently conducted and well-reported study must be viewed with some caution because the errors used in testing for statistical significance are inappropriately estimated.

The present study and the past study both used quasi experimental design and both concern with the effects of teaching methods on students' performance in science and technical subjects. However, the two research studies differed in location as the past was conducted in Kenya, while the present study was conducted in Nigeria. The past study was conducted on students' performance in Science and technical subjects, while the present was conducted on students' performance in Financial Accounting Federal Colleges of Education in North-East Nigeria. The past study used f-test while the present used t-test statistics.

David (2004) conducted a study on the effects of Direct Teaching Method and discovery learning. In a study with 112 children, measured the relative effectiveness of

discovery learning and direct instruction at two points in the learning process. The population of the study stood at 112 and the sample size was 112, five specific objectives were raised to guide the study, five research questions and five null hypotheses were formulated. Three major findings were discovered, among which said direct instruction better in improving students in term of measurement. The researcher recommended that discovery learning should be applied to pure science as to ascertain good result from the findings. The present study and the past both used direct teaching method. However, the two research studies differed in population in which the past study used a population of 112 children, while the present used population of 162 students. The two studies differed in location as the past was conducted at University of Pittsburgh while the present was carried out in Nigeria, and both the researchers used experimental research design.

Abdulhamid (2008) studied on Effects of two Teaching Methods on Students performance in Agricultural science in Secondary Schools in Bauchi metropolis. The population for the study was 500 and a sample size of 200 students was used by the researcher, quasi-experimental design was employed. Four specific objectives were raised to guide the study as well as four research questions and four null hypotheses were formulated and the scores obtained were analyzed by mean, standard deviation and t-test. The findings revealed that though both teaching methods had significant effects on students' performance in agricultural science. The present study and the former both used quasi- experimental research design. However, the two research studies differed in population in which the past study used a population of 200 students from the two Secondary Schools while the present study used population of 162 students. The former study used four (4) specific objectives, four (4) research questions and four (4) Null

hypotheses while the present used five (5) specific objectives, five (5) research questions and five Null hypotheses. The past study used Demonstration and Cooperative Teaching Methods while the present used Direct and Cooperative Teaching Methods.

Adekoya and Olatoye (2011) conducted a study on the topic title: Effect of demo

stration, Direct and lecture teaching methods on senior secondary school students' achievement in an aspect of agricultural science. The population of 150 senior secondary schools (SS II) students from three secondary schools was used for the research; experimental design with a control group was used. Three (3) specific objectives, three (3) research questions and three (3) Null hypotheses were formulated to guide the study. The data were analyzed using ANCOVA and Scheffe post–hoc analysis. The findings revealed that both Teaching methods had significant effects on student's performance. The present study and the past study both used experimental design in comparing the effects of teaching methods. Direct Teaching method was used in both the two researches. However, the two research studies differed in population in which the past study used a population of 150 senior secondary schools (SS II) students from three secondary schools, while the present study used population of 162 students. The past study used Demonstration, Direct and Lecture Teaching Methods while the present study used Direct and Cooperative teaching methods.

Daluba (2013) studied effect of Demonstration Teaching Method on students' achievement in Agricultural science in secondary school in Kogi East Education Zone in Kogi State. The population for the study was 18,225senior secondary two (SSII) students in 195 secondary schools. Six (6) secondary schools were used for the study using

purposive random sampling technique. In each of the school selected, two intact classes of the SSII were used .Four hundred and eighty (480) students in the twelve intact classes constituted the sample for the study. The study employed a quasi-experimental research design. Four specific objectives were formulated to guide the study, four research questions and four Null hypotheses were raised to guide the study, Mean, standard deviation and analysis of covariance (ANCOVA) at 0.05 level of significance. The findings of study revealed that Demonstration Teaching Method had significant effect on students' achievement than those taught with the conventional lecture method.

The former and the present studies adopted experimental research design in investigating the effects of teaching methods on student's performance. Both the studies used students as population for the study. However, the two studies differed in locations, as the past was conducted in Kogi State while the present was conducted in North-east States in Nigeria. The former study used students of secondary schools, while the later used students of Colleges of Education. Also the past was conducted on student's performance in Agricultural science, while the present was conducted on student's performance in Accounting. The former used 18,225 students as population from 195 schools and used a sample of 480 students, while the present study used 162 students as population and a sample of 162 students.

2.9 Summary of Reviewed Literature

In the course of literature review, two related theories were reviewed cognitive theory of learning and constructivism view of learning the constructivist theorist opened that students build their perception on learning materials hence affect their performance and achieved greatly in schools, based on their previous experiences. While behaviorist's

theorist viewed that learning is manifested by observable change in behavior of the learners.

The term business educations according to different authors consist of two parts; a vocational programme of office careers and business education which provide students with information and managing personal affairs. Hence concept of accounting constitutes the rules and principles of recording business transaction and preparing accounts; further more it involves business entity concept; money measurement concept; Going concern concept' Accounting period concept; Dual aspect concept Realization concept; Accrual concept. Matching concept; and their significances and implications. However, teaching methods contains the meaning of teaching and the concept of cooperative learning activities, as well as the necessary factors that affect the teaching and learning of accounting. Many authorities were reviewed on important concepts that are used in this study. Performance concept and history of accounting education in Nigeria were reviewed.

Six empirical studies related to this work were reviewed. The study had revealed to the readers which of the two methods of teaching Financial Accounting (direct teaching and cooperative teaching) is more effective in lesson delivery. From the literature reviewed the researcher observed that none of them stressed on how cooperative or direct teaching method should be applied. This is the major gap this study has filled.

CHAPTER THREE

RESEARCH METHODOLOGY

The chapter dealt with method and procedure used in conducting the study under the following sub-headings:-

3.1 Research Design

3.2 Population for the Study

3.3 Sample Size and Sampling Procedure

3.4 Instrument for Data Collection

3.4.1 Validity of the Instrument

3.4.2 Pilot Study

3.4.3 Reliability of the Instrument

3.5 Procedure for Data Collection

3.6 Procedure for Data Analysis

3.1 Research Design

A quasi experimental design was adopted. The design enables the researcher to identify and stabilize effects of teaching methods on academic performance of students in Accounting in achieving a goal. Michele (2007) opined that a quasi- experimental design merely measures two or more variables rather than manipulating one or more independent variables and subsequently measuring the dependent variable.

3.2 Population for the Study

The population for the study comprised of all N.C.E. III students specializing in Financial Accounting from the three Federal Colleges of Education in North- East, Nigeria. The population of the study as at 2013/ 2014 session stood at four hundred

eighty two (482) and a sample size of (162) students made up of three hundred (84) male and one hundred (78) female. The breakdown of the population is presented in Table 3.1

Table 3.1 Population for the Study

S/N	Name of Schools	State	Location	N.C.E III Students (Accounting)		Total
				Male	Female	
1	F. C. E.	Gombe	Gombe	120	60	180
2	F. C. E.	Yobe	Potiskum	100	40	140
3	F.C.E	Yola	Yola	84	78	162
Total				**304**	**178**	**482**

Source: Examination and Record Office of Each Department (2013/2014.)

3.3 Sample Size and Sampling Procedure

Researcher used purposive sampling to select among the three Federal Colleges of Education in north-east, Nigeria. The researcher selected Federal College of Education Yola, because is the oldest which was established in 1977. Sample size of the study consisted of representatives of N.C.E. III Accounting students in Federal Colleges of Education in North- East, Nigeria. The experiment group was (162) students in supports of this Paul (2006) recommended a sample size of 162 from population of 482. In order to enable the researcher get reasonable representation for the study and avoid interaction between subjects that will likely affect the outcome of the study, the researcher used the two methods in institution. To avoid bias in the selection of method to be used in institution, the researcher wrote (D.T. and C.T.) on separate pieces papers, rolled and put inside a hollow container. The researcher shook the container and placed on table, to select by the students from the group. The methods selected were used for the institutions.

3.4 Instrument for Data Collection

The main instrument for collecting data for this research was Financial Accounting Achievement Test. (FAAT) The instruments was adopted from Frank Woods Essential Financial Accounting 4th edition 2012.The instrument was designed by the researcher in the form of pre-test and post-test questions with closed and open ended questions.

The open ended questions contained Company Final Accounts requiring the respondents to display their practical knowledge of preparation of final account of a company (with adjustment) and balance sheet, The test lasted for 90 minutes, the total score for this test was 60 marks. The closed ended questions were objective in nature requiring the respondents to choose from given options A-D. The instrument contained forty (40) questions to be completed within 45minutes. The total score for test was 40%. Details of the instrument with the marking scheme are as presented in Appendices D and G.

3.4.1 Validity of the Instrument

The instrument designed for data collection was subjected to both face and content validity. Face validity refers to the relevance of the items to what is being measured. That is to what extend the items measure what they are expected to measure. On the other hand, content validity refers to whether the instrument actually measures what it was meant to measure (Daudo 2012).

For the purpose of this study, the initial draft of the instrument was vetted by four Experts in the Department of Vocational and Technical Education Ahmadu Bello University, Zaria not below the rank of senior lecturer. The corrections and suggestions were incorporated in the construction of the final copy of the instrument. All the inputs

were to enhance a thorough validation in order to ensure that the instrument actually measures what it is intended to measure in relation to the null hypotheses.

3.4.2 Pilot Study

In order to ensure that the measuring instrument is devoid of ambiguity, pilot study was carried out on forty (40) students at Umar Suleiman College of Education, Gashua, Yobe State. The researcher considered the choice of this College appropriate because the college has the same characteristics with the participating colleges. The pre-test and post –test were conducted within a time interval of four weeks. This is in line with Ajayi and Bello (2002) who said that one month interval is considered meaningful for the administration of the first and second tests. The result of the tests showed that two students had A, five had B, seven had C, eight had D, ten had E and eight had F. The results were analyzed using rating scale of grades and scores of tests as shown in Table 3.2.

Table 3.2 Rating Scale of Grade

S/NO	Scores	Grades	Points
1	70 and above	A	5
2	60 – 69	B	4
3	50 – 59	C	3
4	45 – 49	D	2
5	40 – 44	E	1
6	39 and below	F	0

Source: Umar Suleiman College of Education Gashua, (2014). Key (COEGA)

3.4.3. Reliability of the Instrument

In order to determine the reliability of the instrument for data collection, test-re-test methods were conducted at Umar Suleiman College of Education, Gashua Yobe State. As a pilot study with 40 students. Scripts collected were marked and coded into Statistical

Package for the Social Sciences (SPSS). The researcher used Pearson Product Moment Correlation Coefficient (PPMC) to test the reliability of the instrument. The result of the test gave reliability co-efficient of 0.68. This reliability co-efficient indicated that the instrument was reliable and internally consistent. According to Uzosike (2008), a reliable co-efficient of this value implies that the instrument is internally consistent and valid for studies of this nature.

3.5 Procedure for Data Collection

The researcher obtained letter of Introduction as in Appendix A from the office of the Head of Department of Vocational and Technical Education in Faculty of Education in Ahmadu Bello University, Zaria, for the approval by the host Federal Colleges of Education in North-Eastern Nigeria in order to allow the researcher to have access to the information that the researcher need for the study. Data collection was carried out personally by the researcher. This was done by seeking for permission from the College authority of this institution in order to conduct experimental research. The information collected was used. The experiment took 5 weeks.

First week: The researcher conducted pre-test. As in Appendix B the test was administered to all the (162) students who were selected to be in the experimental. The scripts were marked the respondents in the experimental group were grouped into two groups namely: Direct and Cooperative Teaching methods. The grouping was done by used of D (Direct) and C (Cooperative) written on pieces of papers, squeezed and thoroughly mixed for students to pick. Those who picked D were grouped under Direct teaching method while those who picked C were grouped under Cooperative Teaching Method group.

The researcher administered treatment to the experimental groups with the appropriate used of lesson plans as in Appendices H, I, J K, L and M for three weeks of three hours per week, the researcher served as the teacher.

Second week: The researcher took group D through the preparation of Trading Account of a company using Direct Teaching Method. In another lesson group C was taken through the preparation of trading account of a Company using Cooperative Method. That is, the two grouped were given treatment simultaneously lesson plan for the week as shown in Appendices, H and I.

Third week: The researcher took the two groups using procedure in second week to teach profit and loss account of a company. Lesson plan for the week is shown in Appendices K and L.

Fourth week: The researcher took the two grouped using the same procedure to teach balance sheet of a company the Lesson plan for the week as shown in Appendices M.

Fifth week: The researcher administered post-test to experimental groups and marked the scripts and used the scores for data analysis.

3.6 Procedure for Data Analysis

All the answers to the Financial Accounting Achievement Test (FAAT) were coded in to statistical analysis. The data obtained by the researcher from the field were tested statistically; using the Statistical Package Social Sciences (SPSS) was employed for analyzing the data. Mean score was used to answer the research questions, t-test statistic and regression analysis were used If the t- calculated value is greater than the t- critical valve from the study it was retained but if not was not retained. All the five null hypotheses stated for the study were tested at 0.05 level of significance the mean score decision was 50.0.

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF DATA

The filed study are analyses under the following steps data obtained from the

4.1 Demographic Data

4.2 Answer to Research Questions

4.3 Hypotheses Testing

4.4 Summary of Major Findings

4.5 Discussion of Findings

4.1 Analysis of Demographic of Respondents

Analysis of Demographic of respondents was conducted under the sub-headings in the Tables 4.1

Table 4.1.1. Percentage Distribution of Students' Respondents by their Gender

Sex	Frequency	Percent (%)
Male	110	67.9
Female	52	32.1
Total	**162**	**100**

Table 4.1 showed that 110 (67.9%) that sat for the test were males. The females' were 52 (32.1%). By implication male students were more in number.

Table 4. 1. 2: Percentage Distribution of Students respondents by age

Age in Years	Frequency	Percent (%)
15-19	25	15.4
20-25	100	61.7
26-30	25	15.4
31 and above	12	7.5
Total	**162**	**100**

Table 4.1.2 indicated that the dominant age range of students' respondents was 20 – 25 years. They were 100 representing 61.9%. Next on the hierarchy were those between 15 – 19 years of age. They were 25 representing 15.4. 25 respondents representing 15.4% were between 26 - 30 years. Last on the hierarchy were 31 and above years were 12 representing 7.5%. On the whole, those between 20 – 25 years constituted the highest number of the students.

4.2 Answers to Research Questions

Research Question One: What is the mean effect of direct teaching method on students' performance in accounting in colleges of education in North-East Nigeria?

To answer this question one test result was used and the summary of the scores is presented in Table 4.2.1

Table 4.2.1: Mean performance of students taught using direct teaching method in accounting in colleges of education in North-East Nigeria

Grade	No of students	Total score	Mean	SD
A	8	602	75.3	10.92
B	13	832	64.0	9.90
C	26	1360	52.3	7.88
D	14	644	46.0	5.49
E	9	373.5	41.5	5.01
F	14	283	20.3	3.77
Total	**84**	**4095**	**48.2**	**6.42**

Source: Field study 2015

Table 4.2.1 revealed that the mean score of direct teaching method on students' performance in accounting in Colleges of Education in North-East Nigeria shows that Eight students had cumulative score of 602 with mean score of 75.3% which was graded "A" Students with B grades were thirteen with total score of 832 and mean score of 64%. Twenty six students had cumulative score of 1360 with mean score of 52.3% which was graded "C". Students with "D" grades were fourteen in number with total score of 644 and mean score of 46.0%. Nine students scored 373.5 with mean score of 41.5% which earned them "E". Fourteen students failed the achievement test with total score of 283 and mean score of 20.3%. From the analysis the cumulative score of 4095 was obtained for the 84 students in the controlled group with mean score of 48.2% which earned them "D" grades. The analysis therefore indicates that direct teaching method has no much effect on students' performance in accounting in colleges of education in North-East Nigeria.

Research Question Two: What is the mean effect of cooperative teaching method on students' performance in accounting in colleges of education in North-East Nigeria?

To address this research question, test result was used and the summary is presented in the Table 4.2.2

Table 4.2.2 Mean Effect of cooperative teaching method on students' performance in accounting in colleges of education in North-East Nigeria

Grade	No of students	Scores	Mean	SD
A	10	772	77.2	10.82
B	12	813.5	67.79	9.75
C	24	1306	55.42	7.89
D	12	5645	47.04	5.86
E	8	336	42	5.24
F	12	178	22.3	3.82
Total	**78**	**4015**	**51.47**	**7.02**

Source: Field study 2015

The mean score of students taught using cooperative teaching method on students' performance in accounting in Colleges of Education in North-East Nigeria shows that Ten students have cumulative score of 772 with means score of 77.2% (A). Those that had "B" grade were twelve with total score of 813.5 and mean score of 67.79%. Twenty four students have total score of 1306 with mean score of 55.42% which earned them "C" grades. Students that got "D" grades were twelve in number with cumulative score of 564.5 with an average of 47.04%. Eight students got "E" and twelve students got "F" with cumulative score of 336 and 178 with mean scores 42% and 22.3% respectively. The analysis revealed the cumulative score of 3815 with mean score of 52.2% which was graded "C" for students in cooperative teaching method. Based on the outcome, it was concluded that cooperative teaching method has effect on students' performance in accounting in colleges of education in North-East Nigeria.

Research Question Three: What is the difference in the academic performance of students taught accounting using direct and cooperative teaching method in federal colleges of education in North-east Nigeria?

In order to answer research question three on the performance of students taught using direct and cooperative teaching method the data collected were calculated using mean score, the test result was used and the summary of the scores as shown in Table 4.3.

Table 4.2.3 Mean performance scores of students taught accounting using direct teaching and cooperative teaching method.

Group	Item	N	Mean	SD	Mean Diff
Direct	Experimental	84	48.2	0.52	3.3
Cooperative	Experimental	78	51.5	0.48	
Total		**162**	**99.67**		

Source: Field study 2015

Table 4.2.3 revealed that, the performance of students taught using cooperative teaching method performed better than those who were taught using direct teaching method by low mean of48.2% against 51.47% with a different of 3.27%. From the data presented under research question three, it was evident that cooperative teaching method has effect on students than direct teaching method. The summary of the analysis shows that students from direct teaching method had mean of 48.2% against 51.47%. Therefore based on the result there is difference in the academic performance of students taught accounting using direct teaching and those taught using cooperative method in colleges of education in North-East Nigeria.

Research Question Four: What is the difference in the academic performance of male and female students taught accounting using direct teaching method in colleges of education in North-East Nigeria?

To address research question four the data collected were calculated using mean score as presented in Table 4.2.4

Table 4.2.4: Mean performance difference between male and female students taught accounting using direct teaching method

Direct Group	Item	N	Mean	SD	Mean Diff
Male	Experimental	60	49.2	0.71	1.5
Female	Experimental	24	47.7	0.29	
Total		**84**	**96.9**	**96.9**	**1.5**

Source: Field study 2015.

Table 4.2.4 showed a difference in students' performance based on the teaching method adopted. The summary of the indicates that male students taught using direct teaching method had a better performance with a total score of 2.950 with a mean of 49.2 in the experiment over their female counterpart with a total score of 1.145 with a mean of 47.7. The information presented in Table 4.1.4 Revealed that there was clear improvement in the male students' performance in teaching and learning Financial Accounting using direct teaching method. Based on the analysis, there is significant difference between the performance of male and female students taught accounting using direct teaching method in Federal colleges of education in North-East Nigeria.

Research Question Five: What is the difference in the mean performance of male and female students taught accounting using cooperative teaching method in colleges of education in North-East Nigeria?

In order address research questions five the data collected from the item were calculated using mean score as presented in Table 4. 2.5.

Table 4.2.5 Mean performance difference between male and female students taught accounting using Cooperative teaching method

Cooperative Group	Item	N	Mean	SD	Mean Diff
Male	Experimental	50	52.3	0.64	2.3
Female	Experimental	28	50	0.36	
Total		**78**	**34,015**		

Source: Field study 2015

Table 4.2.5 showed the difference in the performance of male and female students in accounting using cooperative method indicate that male students earned higher mean score of 52.3% against female student with 50% respectively. The summary of the analysis shows mean score of 52.3% while that of female was 50%, based on this analysis, there is no difference between the academic performance of male and female students taught accounting using of cooperative teaching method in colleges of education in North-East Nigeria.

4.3 Test of Null Hypotheses

Five null hypotheses were tested in the study in order to determine the effect of direct and cooperative teaching methods on students' academic performance in accounting which provide statistical validity to the solution proffered for the null hypotheses raised in the study. The null hypotheses were tested as follows:

HO_1 Direct teaching method has no significant effect on students' performance in accounting in Federal Colleges of education in North-East Nigeria.

Data collected to address the null hypothesis one is presented in Table 4.6

Table 4.3.1: Regression analysis of effects of direct teaching on students' performance in accounting

Method of Teaching	N	Total Score	Mean X	SD	Df	P	t-cal	t-crit	Decision
Direct l	84	4,095	48.2	16.21	83	0.05	27.54	2.13	Retained
Total	84	4,095	48.2	16.21	83	0.05	27.54	2.13	Retained

Source: Field study 2015.

The regression analysis on test of hypothesis one revealed the t-calculated value of 27.54 with t-critical value of 2.13. At the value of 0.05 indicated that direct teaching has 0.5% effects on students' performance on accounting. The observed (0.5%) is not significant. Hence the result shows that directed teaching method has no significant effects on students' performance in accounting in Federal Colleges of Education in North-East Nigeria. Therefore, the null hypothesis is retained

HO_2 Cooperative teaching method has no significant effect on students' performance in accounting in colleges of education in North-East Nigeria. Data collected to analyze the null hypothesis two is presented in Table 4.2.2

Table 4.3.2: Regression analysis of effects of cooperative teaching method on students' performance in accounting

Method of Teaching	N	Total Score	Mean X	SD	Df	P	t-cal	t-crit	Decision
Cooperative	78	4,015	51..47	16.99	77	0.05	27.54	2.06	Retained
Total	78	4,015	51.47	16.99	77	0.05	27.54	2.06	Retained

Source: Field study 2015.

From the Table, the computations indicated calculated t- value of 27.54 at $\alpha = 0.05$, the observed value of 2.06 t-critical was significant. The summary from the regression

analysis the cumulative mean scores indicating that the mean and standard deviation has effects on teaching and learning financial accounting which indicates a significant effect on students' performance in accounting. The result indicates 51.47% of the variability in students' performance was determined by cooperative teaching method. Hence the null hypothesis was not retained

HO_3 There is no significant difference in the academic performance of students taught accounting using direct teaching and those taught using cooperative method in colleges of education in North-East Nigeria

Data collected to address null hypothesis three were summarized as presented in Table 4.3.3

Table 4.3.3: T. T-test analysis on difference in performance of students taught accounting using direct teaching and those taught using cooperative method.

Groups	N	Mean	Std. Dev	Std. Error Mean	t-cal	t-value	Df	Sig. (2-tailed)
Cooperative method	78	51.47	15.81	1.79	3.16	1.96	77	.000
Direct method	84	48.2	16.21	1..76				

P<0.05

The analysis of data use to determine the difference in the performance of students taught accounting using direct teaching and those taught using cooperative method revealed mean score of 51.47 with standard deviation value of 15.81 for those taught using cooperative method. Those in direct teaching method had 48.2 with standard deviation value of 16.21. The t-cal was 23.16 against the table value of 1.96. The alpha value was less than 0.05. The result shows that difference exist in the performance of students taught accounting using direct teaching and those taught using cooperative method. Hence, the null hypothesis was rejected.

HO_4 There is no significant difference in the academic performance of male and that of female students taught accounting using direct teaching method in colleges of education in North-East Nigeria.

Data collected to analysis the null hypothesis four were summarized as presented in Table 4.3.4

Table 4.3.4: T. Test of difference in the academic performance of male and that of female students taught accounting using direct teaching method.

Groups	N	Mean	Std. Dev	Std. Err Mean	t-cal	t-value	Df	Sig. (2-tailed)
Male students	60	49.2	13.11	1.69				
Female students	24	47.7	14.23	2.91	15.12	2.48	59	.000

Result of data used to determine the difference in between the performance of male and female students taught accounting using direct teaching method is presented in the Table. The analysis revealed the mean score of 49.2 and 47.7 with standard deviation of 13.11 and 14.23 for male and female students respectively. The calculated value of 15.12 was greater than the critical value of 2.48.The alpha value was less that probability value ($P<0.05$). The result therefore revealed that there is difference in the performance of male and that of female students taught accounting using direct teaching method. Based on this, the null hypothesis was therefore not retained.

HO_5 There is no significant difference in the academic performance of male and that of female students taught accounting using cooperative teaching method in colleges of education in North-East Nigeria

Data collected to analyze the null hypothesis 5

Table 4.3.5 T-Test of difference in the academic performance of male and that of female students taught accounting using cooperative teaching method thesis five were condensed as presented in Table 4.3.5

Groups	N	Mean	Std. Dev	Std. Err Mean	t-cal	t-value	df	Sig. (2-tailed)
Male students	50	55.96	14.17	2.01				
Female students	28	44.78	13.32	2.51	17.79	2.48	49	.000

P<0.05.

Result of data used to determine the difference between the academic performance of male and female students taught accounting using cooperative teaching method is as presented in the Table. From the Table, the result revealed mean score of 55.96 and 44.78 with the standard deviation of 14.17 and 13.32 for male and female respectively. The t-cal was found to be greater than the critical value (17.79>2.48), this can also be seen in P>0.05. The result therefore revealed that there is no difference in the academic performance of male and that of female students taught accounting using cooperative teaching method in Federal colleges of education in North-East Nigeria. Based on this, the null hypothesis was therefore retained.

4.4 Summary of Major Findings

The following are the summary of Major findings:-

1. cooperative teaching method has significant effect on students' performance in accounting in federal colleges of education in North-East Nigeria P<0.05.
2. direct teaching method has no significant effect on students' performance in accounting in federal colleges of education in North-East Nigeria P>0.05 level of significance.
3. there is significant difference in the academic performance of students taught accounting using direct teaching and those taught using cooperative teaching method in federal colleges of education in North-East Nigeria P<0.05.

4. there is significant difference in the academic performance of male and that of female students taught accounting using direct teaching method in federal colleges of education in North-East Nigeria $P<0.05$
5. there is no significant difference in the academic performance of male and that of female students taught accounting using cooperative teaching method in federal colleges of education in North-East Nigeria $P>0.05$

4.5 Discussion of Major Findings

The findings of the research question one and Null hypothesis one in Tables 4.2.1 and Table 4.3.1 showed that, those students who were taught Financial Accounting with direct teaching method performed low. Due to the fact that the teaching method has no significant effect on students' performance. This is in agreement with Tilley and Brant (2004), who asserted that the choice of teaching method may impact positively on the quality of knowledge accumulation of learners, learning achievement of student taught using direct teaching method in Financial Accounting at Federal colleges of education in North-East, Nigeria was found to be low when compared with those who were taught with conventional method of teaching. The low mean achievement score in direct teaching method is due to students' attention not being aroused by the teaching method.

The findings related to research question two in table 4.2.2 and null hypothesis two analysis of data tests in table 4.3.2 revealed statistically that, those students taught using cooperative teaching method in learning Financial Accounting performed significantly better than those who were taught with direct teaching method. The findings are consistent with that of (Asemah, 2011), who opined that the cooperative teaching method had go a long way in effecting people to accept a particular idea, by improving students

academic performance in the teaching Learning especially Accounting. The findings related to research question three in table 4.2.3 and the hypothesis three in table 4.3.3 revealed that, there is significant difference in the academic performance of students in accounting taught with the usage of direct teaching method and cooperative teaching method in Federal Colleges of Education in North-East, Nigeria. Therefore, the null hypothesis three which stated that, there is no significant difference in the academic performance of students taught Accounting .using direct teaching method and those taught using cooperative teaching method, the result revealed that the teaching in which the cooperative method was used provided students with better understanding of accounting concepts than the direct teaching method it in line with (Jaakkola and Nurmi, 2008, Ronen and Eliahu, 2000, Zacharia 2007).observed that during the teaching implementations the students taught with cooperative teaching method were more motivated for the course, and had higher performance than those taught with direct teaching method with low performance. The finding of research question four in table 4.2.4 and hypothesis four in table 4.3.4 stated that there is significant difference in the academic performance of male and female students who were taught accounting using direct teaching method. The implication is that male and female performed individually significant. Therefore, the finding are consistent with that of (Alavi and Hoseini, 2009) conducted the study on effect of teaching method on academic performance of the university students in chemistry. The findings of research question five in table 4.2.5 and hypothesis five in table 4.3.5 revealed that, gender had no significant difference in the academic performance of male and female students taught accounting with the usage of cooperation teaching method in colleges of education in North-east Nigeria. This means

that the performance of male is greater than that of female students in accounting. This suggested that given equal opportunities higher than attainment in learning Accounting is possible with both male and female lower achiever students in all respect. The finding is inconsistent with (Atadoga, 2005). However, researches focused on gender studies have indicated that attitude towards science education differed between the male and females. A declining interest in chemistry and the under representation of female in the chemical science was found.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter dealt with summary, conclusions and recommendation under the following sub-headings:

5.1 Summary

5.2 Conclusion

5.3 Recommendation

5.4 Limitation for the study

5.5 Suggestions for Further studies

5.1 Summary

The study was conducted to determine the effect of Direct and Cooperative Teaching Methods on students' performance in Accounting in Federal College of Education in North-East, Nigeria. In bid to achieve objective of the study, five specific objectives of the study were raised among which included, determine the difference in the academic performance of student's taught using direct teaching method and those taught using cooperative teaching method in Federal Colleges of Education in North-East, Nigeria. Five Research questions and five null hypotheses were also formulated and tested the result indicated that Null hypothesis 1,2,4 and 5 were retained, While null hypothesis 3 was rejected which indicate that cooperative teaching method has significant difference in the academic performance of students in Accounting than direct teaching method in Colleges of Education in North-East, Nigeria. Quasi experimental design was adopted for the study. The population for the study was four hundred and

eighty two (482) students, with a sample size of one hundred and sixty two (162) students. The data collected were presented in tables using mean score, student's t-test and Regression analysis was tested at 0.05 level of significance Discussions of findings were raised for the studies as well as summary of major findings were clearly shown as:

1 direct teaching method has no significant effect on students' performance in accounting in colleges of education in North-East Nigeria P>0.05 level of significance.

2 cooperative teaching method has significant effect on students' performance in accounting in colleges of education in North-East Nigeria P<0.05.

3 there is significant difference in the academic performance of students taught accounting using direct teaching and those taught using cooperative teaching method in colleges of education in North-East Nigeria P<0.05.

4 there is significant difference in the academic performance of male and that of female students taught accounting using direct teaching method in colleges of education in North-East Nigeria P<0.05.

5 This study also found that students with poor academic performance improved in their academic performance based on treatment exposed to, under cooperative than that of direct teaching method.

5.2 Conclusions

The study concluded that direct teaching method had no significant effect on student's performance in accounting. The use of cooperative teaching method helped the accounting students in improving their academic performance regardless of their gender

difference. Students with poor academic performance improved when exposed to Cooperative Teaching method in learning accounting,

Therefore, the study concluded that cooperative teaching method had significant effect on helping the accounting students to perform well in Federal Colleges of Education in North-East, Nigeria. This effect will result to students performance in accounting and will promote of accounting option with brightness in accounting education at large.

5.3 Recommendations

Based on the findings, the research made the following recommendations:

1. The cooperative teaching method should be encouraged at general, while teaching and learning process, in order to improve the level of academic performance of students especially in Accounting and other subjects of studies.
2 Government should provide the schools with all facilities, so as to assist the students, teachers, lecturers, educational systems and the society in general for development of the nation.
3 As much as possible equal opportunities should be given to the male and female students by creating a very good and conducive atmosphere for students to learn the subject at any level of education.
4 The lecturers should be encouraged to cease from using manual approach such as lecture method only in teaching and learning of students at any level of teaching for the development of the society.

5 Furthermore, college of education authorities should allocate adequate time in the timetable for practical work to enable students gain more skills and competencies, especially in financial accounting..

5.4 Limitation of the study

The limitation of the study was that the researcher had no control over the respondents; choices of respondents had some degree of inconsistency this may be attribute to some reservation on the part of the respondents to write the correct answers this affect the study in terms of the time taken to complete it.

5.5 Suggestions for Further Studies

1. The scope of this research is limited to Gombe and Yobe states. It is suggested that study by other researchers should cover other States in Nigeria.
2. A study should be carried out by other researchers on N.C.E. II level of Nigeria Certificate in Education in Eastern or Southern parts of Nigerian Federal Colleges of Education (Technical).
3. Strategies for enhancing Performance of accounting teachers for effective teaching of financial accounting in colleges of education.
4. Researchers should investigate on the effects of cooperative and lecture teaching Strategies on colleges of education students' achievement in an Aspect of financial accounting.

REFERENCES

Abdulhamid, A. (2008), Effect of Two Teaching Methods on Students performance Agricultural science in Bauchi State, Nigeria.

Abrami, A. Poulse, C. and Chambers, (2004). Co0perative learning and teacher education (2nd Edition), New Jersey; Prentice Hull. Inc, American.

Acikgoz, K. U. (2002) Cooperative Learning Activities Methodology in Languages.

Adekoya, Y. M. and Olatoye R. O. (2011), Effect of Demonstrative, Peer-Tutoring Lecture Teaching method of Agricultural Science. The pacific Journal of Science Technology 12, 1.

Ajayi, O.O.S. and Bello, R (2002) Research methods and statistical analysis. Ilorin, Haytee press and publishing company limited.

Aka, F.I (2005). Availability and Utilization of School Facilities as Correlate of Students' Academic Performance in Secondary Schools in Enugu Education Zone. A Postgraduate Master's Thesis, University of Nigeria, Nsukka.

Alavi, H. R. and Hoseini, A. R. (2009) The effect of Educational factors on the academic Performance of the University students in Chemistry. Chemical education journal 13(2) 163-68

Albrecht, W.S. & Sack, R.J. (2001)."The Perilous Future of Accounting Education." CPA Journal. 71(3):17-24.

Aliyu, M.M. (2006). Business Education in Nigeria (Trends and Issues). Goshen Print Media Ltd. Ilorin.

Alvery, E. (2000). Educational research American International, GroilerInc, U. S. A. PP 334.

Amy, J. S. (2003) Cooperative learning verses Direct Teaching which type of Method Produce Greater Understanding of Fraction. Morgantown, West Virginia.

Anak J. J., B. A. Junita B. S. (2012). The Relationship between Teaching Methods and Students Achievement in Engineering Technology Subject. http://www.classmates.com/people/Jeniffer- Khairi/8707135384 80-8.

Anao, R. A. (2009). A Critical Appraisal of the Teaching and Practice of Accounting in Nigeria NASB SEMINAR FOR Accounting Teachers, Benin City 29 – 30 April.

Anderson, J. R. (1985) Cognitive Psychology and its implication 2nd Edition New York Freeman.

Andrews, Robert, E and Eriscon, E. E. (1989) Teaching Industrial Education: Principles and practice, Peoria, Illiois. Chas A Bennentt Co.

Ani, K. G.(2007) Accounting Conventions and Accounting Concepts

Asemah, E. (2009) Principles and practice of mass communication Jos: Great future.

Atadoga, M. M. (2009) Gender related problem solving strategies and senior secondary school Students achievement in physic Nigerian journal of science education resources. 169-72.

Ayeduso, J. O. (2000), Principles and Method of Teaching Business. Enugu Cheston Book p 166.

Azuka, E. B. (2006) Foundation of Business Education in Nigeria Dataword computers Academy, Oko Opp. 1stGate Federal Polytechnic Oko, Anambara State Nigeria.

Barkley, Cross and Major. (2005) Cooperative Learning Method Retrieved on 21, August 2012.

Bartlet, T (2005) Cooperative learning on the performance of physical education students 24, 88- 102.

Bastick K. T. (1995) 3AF: The three Ability frameworks for Assessment in Tertiary Education, Paper presented at the 8th International conference on Assessing Teaching Business Education (Unpublished).

Baumann, J. F. (2004) Direct Instruction and reconsidering journal of Reading (31) 712 – 718.

Bueschel, A. C. (2008). Listening to students about learning: The Carnegie Foundation Advancement of Teaching.

Cathy, A (2009) what are concepts and conventions of accounting *http://wwwbruit.com/who.php*

Cheek, D. W. (1992). Thinking Constructively About Science, Technology and Society Education. Albay, NY: State University of New York Press.

Chien, Y. (2004) In cooperating Cooperative Learning in Taiwan English as a Foreign .

Cohen, P. A .and Kulik, C. C. (2005) Educational outcomes of Tutoring.

Daluba, N. E. (2013) Effect of Demonstration Method of Teaching on Students Achievement in Agricultural Science in Secondary School in Kogi East Educational Zone of Kogi State.

Daudo G, S. (2012) Fundamental of Measurement and Evaluation Retrieved on 12, August 2013.

Daughtrey, A. S. (1974) Methods of Basic Business and Economic Education 2Tthedition souaWestern publishing co. cincinatian.

David, Klahr. (2004) Effects of Direct Instruction and Discovery Learning. Centre for Biomedical Informatics University of Pittsburgh.

Davis, G. (2010) Cooperative Teaching Method, Retrieved on 21,August 2012.

De Lange, P, Themin S and Felix M. (2003), Integrating a virtual

Dereck, B. (2005) Centre for Teaching and Learning Revised 2012.www.devilfinder.

Dornyei, Z. (1998) Psychological processes in CooperativeLanguage Learning Group Dynamic and motivation the Modern Language Journal, 81,482-493.

DuncanW.(2001)AccountingConceptsandConventions.From*http://wwwbruit.com/who.php*

Eble, S. A. (1971) Management of Secondary School Education in Nigeria, Jos-Nigeria Source Publisher.

Edward, S. (2005) Modern method of teaching and learning Unpublished Master thesis

Elger, D.(2006) Theory of Performance.*http://www.pcrest2.com. Pp. 1-22*. (Retrieve on Saturday, 18th August, 2012)

Engelmann, S, Becker, W. C, Camine, D. &Gersten, R (1988) November The direct Instruction Follow through model design and outcomes. Educational and Treatment of students II(4) 303-317

Ennis, R. H. (1987) A Taxonomy of Critical thinking dispositions and attitudes in Teaching thinking skills theory and practice 1-20 New York Freeman.

Fall, D. (2010) Cooperative learning and Educational approach practice, New York, USA

Farrant, J.S. (1980). *Principles and Practice of Education*. London: Longman House

Feldman, J. (1986) On the difficulty of learning from experience in the thinking organization edited by H. P. S inus Jr. and D. A. Gioia. Pp.92 -263.

Frank, W. (2012) Essential Financial Accounting 4th edition.

Frantantoni, D. M. (1999) The effect of direct teaching of sight Vocabulary and how it can enhance reading and learning rate.

French, G.R. &Coppage, R.E. (2000). "Educational Issues Challenging the Future of The Accounting Profession."The Ohio CPA Journal. 59(3):69.

Fritscher, L. (2009). Learning Theory and Phobias *http://phobias.about.com/od/causesanddevelopment/a/learningtheory.htm.* Retrieved on Saturday, 7th July,2012.

Gagne, R. M. (1984) Learning Outcomes and their effects, Useful categories of Human Performance American Psychologist 39 (4) 377.

Garba, S. A. (2004) Introduction to Curriculum Studies, Tamaza Publishing Company LTD Nigeria.

Gary, L.R., Mills, G.E., and Airasian, P. (1999).Educational Research. NJ: Pearson

Gillies, R. M. and Ashman, A. F. (2006) Cooperative learning on students with learning difficulties in the lower school journal of special Education,34 (1) Retrieved on 2001,from EBSCO Host on the world wide web, http/wwwloproxy.wvu.edu.

Greer, L. (2001), Does changing the method of assessment of a module improve the performance of a student? *Assessment & Evaluation in Higher Education* 26 (2): 127-138.

Happy L. Accountant *(2007),* The Consistency Concept. From*http://www.happyaccountant.com*

Hareesh.P (2006) Accounting Concepts. Forms

Hareesh.P (2010)Accounting Concepts. Forms

Hatteis, N. (2004) Students Performance in Tertiary – Level Accounting An International Students focus.

Hattie, N. (2007) Journal of human resource and adult learning.

Hdson, d. (2004) Accounting for Individual Effort in Cooperative Learning Teams. *J.* Engr. Education, 89 (2), 133-140

Hodgson, N. (1984) Accounting for Higher Education Studies. 1 (1).*www.ccsenet.org/hes* Retrieved on Tuesday 22nd May 2013

Husna L (2010) what are concepts and conventions of account*http://wwwbruit.com/who.php*

Ibrahim, S. (2008) Business Education and Nigeria's National Development in the 21 Century. *Journal of Educational Research and Development.* Vol. 3(1), 299-305

Ige A. (2011) Factors Influencing Academic Performance of Pupils/Students in an Educational Institutions. Abstract Term Paper *http://en.oboulo.com/ -66097.html*. Retrieved on Wednesday, 1st August 2012).

Illeries, K. (2004). *Three Dimensions of Learning.* Malabar, FL: Krieger Publishing Krieger Publishing. 6. Ormrod.

Jaakkolaa, T. and Nurmi, S. (2008). Fostering elementary school students' understanding of simple electricity by combining simulation and laboratory activities. Journal of Computer Assisted Learning, 24, 271–283

Jacob, D. (2006) Structural approach to cooperative learning Unpublished master thesis.

James, P. K. (2004). Research Design in Occupational Education. Oklahoma State University, (ex.IRB Thesis Handbook). http://www.okstate.edu/ag/agedcm4h. (Retrieved on Monday 3rd December, 2012)

Jibrin, H. A. (2011). Relationship between Entry Grades in Mathematics and Students Performance in Financial Accounting in Federal Colleges of Education in Nigeria. Unpublished M. Ed Thesis, Department of Vocational and Technical Education,Faculty of Education, Ahmadu Bello University, Zaria.

Johnson, D. and Johnson, R.T. (1999) Learning alone cooperative 3rd edition CLIFFS, n1 Prentice Hall. Engledwood

Johnson, D. and Stane, E. (2000) Cooperative learning abused and method of Education ATeachers Resource Book New York, USA.

Johnson, D. W. and Johnson, R. T. (2006) Learning together and alone cooperative and Individualistic Learning 5thEdition Englewood Cliffs N1 Prentice Hall.

Joyce, B. R, Weil, M & Calhoun, E. (2004) Models of Teaching (6thed) Massachusetts.Allynand Bacon.

Kagan, S. (2003) The structural Approach to cooperative Learning in cooperative learning . A Response to linguistic and cultural Diversity, Delta systems and centre for applied Linguistics 1993.Pp 9 – 19.

Kagan, S. (2005) The structural Approach to cooperative Learning in cooperative learning . A Response to linguistic and cultural Diversity, Delta systems and centre for applied Linguistics 1993.Pp 9 – 19.

Klimet, O. and Thomas, K. (2005) Explaining Students Performance, Evidence from the International European Commission.

Kolb, D.A. Boyatzis, R.E. Mainemelis, C., (2000). Experiential Learning. *http://www.d.umn.edu/~kgilbert/educ5165-731/Readings/experiential-learning-theory.pdf (Saturday, 7th July,2012):*

Krejcie, R. V. and Morgan, D. W. (2004) Deterring sample size for research activities. Educational and Psychological Measurement PP. 608 – 609

Lange, T. L. (2003) Implementing cooperative Learning in the (EFL) Classroom; Unpublished Master Thesis, National Chung Cheng University Chiayi, Taiwan.

Marriott P. and Alice L. (2008) The use of on-line summative assessment in an undergraduate financial accounting course. *Journal of Accounting Education* 26: 73-90

May, M. and Doob, L. (1937). Cooperation and Competition. New York: Social Sciences Research Council

Merriam, S. B. (2007). Learning In Adulthood. San Francisco: Jossey-Bass pp.54 – 72. *(http://unenumerated,blogspot.com)*.Retrieved On Monday 20th August, 2012)

Michele, D. (2007) White paper on education and training, teaching and learning towards the Learning society, European Commission.

Minga N. (2002), Demographic Factors, Accounting Grades &Maths Skills: Evidence from a South African University.

Muhammad, I. (2004) Effect of Cooperative and Direct Teaching Methods on Academic Achievement of Secondary School Students in Mathematics University of Arid Agriculture/Institute of Education Research, Pakistan.

Mustapha, M. (2012) Educational Research Method Unpublished Lecture Note.

Narasimhulu, M.(2010) what are concepts and conventions of accounting *http://wwwbruit.com/who.php*

National Commission for Colleges of Education (2008). Minimum Standards for Nigeria Certificate in Education (Pre-NCE). Pp

National University Commission (NUC) (2004).

Njoku, C.U. (2006).Business Education and Value Orientation for National Economic Empowerment.And Development. Paper Presented at Owo 2006 Annual Conference of Association Business Educators of Nigeria.

Nolan, C. A. (1967) Principles and Problems of Business Education 3rd Ed. New York

Nonis, S.A and Hudson, G.I (2004) Measuring Student Perception of Teaching Effectiveness.Fromwww.sbaer.uca.edu/research/1988/SMA/98sMA064.txt

Now Master Accounting (2010) http://knol.gogle.com/k/nowmaster/basic

Nwachukwu C.E. (2008). *Designing Appropriate Methodology in Vocational and Technical Education for Nigeria*, Nsukka – Nigeria Faladu Publishing Company.

Obi, C. (2005) Methodology in Business II Clucationoktok Publishers Nigeria Ltd Enugu PP.148 – 149.

Offorma, G. C. (2002) Curriculum Implementation and Instruction, Enugu. Uniworld Educational Publisher Ltd PP 85-87

Okebukola ,P. A. O. (2008) Educational Reform Imperative s for achieving vision 2020-2020Summit in Education Held on 10th-11th December 2008, Abuja Nigeria.

Olatoye, R. A. and Afuwace , M. O. (2008) Emergent Issues in Enhancing Teaching and Learning of Science in Schools University of Ibadan, Nigeria.

Olsen, R. and Kagan S (1992) About cooperative Learning in C, Kessler (ed) Cooperative Learning Languages. A Teacher Resources Book New York Prentice Hall 1 – 30.

Omotosho A I. (1991). Delimiting factors to introduction media utilization in Nigeria School. J Curriculum Instruct, I (1) 196-206.

Onwubike, E. (2001). The art of teaching Paper presented at th induction course for newly Recruited teacher by the Federal Ministry of Education. F. G. C. Kwali 4th April 2001, Abuja.

Osmond, V.(2009) Principles and importance of Accounting for Business

Osuala, E. C. (2004) Foundation of Vocational Education Cheston Agency Ltd, Enugu, Nigeria.

Oyetunde, T. O. and Farmwang, W. (1999).*Teaching Methods*. Jos. LECAPS Publisher

Paul, R. (2006) The Journal of Human Resource and Adult Learning Vol,3 Number 2 December (2007).

Princie, I.(2005). Non-experimental designs.*http://www.une.edu.au* Retrieved on Saturday, 15th September, 2012)

Puja Mondal (2005) *http://www.socialresearchmethods.net/kb/statdesc.php*(Retrived on Friday 12, 20120).

Regina G. O. (2012) Accounting Education in Nigeria, Journal of Economics and Sustainable Development Vol,3. No 14, 2012.

Richard, J C. &Rodgers, S. T. (2001) Approaches and Methods in Language Teaching Cambridge University press

Rivers,W.M. (1964). *The Psychologist and the Foreign Language Teacher*. Chicago: University of Chicago Press.

Robert, E. (2005) The Journal of Human Resource and Adult Learning Vol,3 Number 2 December (2007).

Robinson, R. D. (2005). Helping adults learn and change. Wisconsin: Omnibook Co.

Ronen, M. &Eliahu, M. (2000). Simulation – a bridge between theory and reality: the case of electric circuits. *Journal of Computer Assisted Learning*, 16, 14–26

Rosenshine, B. (2003) Explicitly Teaching and Teacher Training Journal of Teacher Education, 38(2) 34 -36.

Rothstein, R. (2000) Finance fungibility investing relative impacts of investments in Schools and non-school Educational Institutions to improve students achievement. Washington DC Centre educational policy publication

Sanket K 2008)Define dual aspect concept of accounting. http://www.rajputbrotherhood.com/

Siddique, S. (2003) Demonstrative approach to language learning Karachi Dawn. (1) 20

Siva, K. (2006) Accounting Concepts. From http://www.moneyinstructor.com/

Slavin, R. E. (1996)> Cooperative Learning: Theory, research and practice, 2nd ed. Boston Allyn and Bacon.

Slavin, R. E. (2004) Cooperative learning (2nd edition). Massachusetts, AllynandBacom.

Smith, D. 1979. "Accounting: 'I wish someone had told me.'" *Business Education Forum* 34 (1): 24.

Tai, R. H., Sadler, P.M., Mintzes, J. (2006). Factors influencing college science success. Journal of College Science Teaching. 52-56.

Tutor2u (2010) Accounting Concepts and Conventions www.tutor2u.net

Tweed, G. (2004) Direct teaching method Journal of Human Resource and adult learning.

Tzu-pu, W. (2002) The Journal of Human Resource and Adult Learning Vol. 3 Number 2, December 2007.

Tzu-pu, W. (2006) The Journal of Human Resource and Adult Learning vol,3 Number 2, December (2007)

Uche, C. U. (2002) Foundation of Business Education in Nigeria Dataword Academy, OkoOpp. 1st Gate Federal Polytechnic Oko Anambra State Nigeria

Udoh A.A. (2004) Fundamentals of Financial Accounting .Isola Ola and Son, SabonGari, Zaria, Nigeria

Umeh , M. O. (2004) Reducing Teachers Instructional Difficulties in some content areas of school Curriculum for sustainable development, journal of science teachers Association in Nigeria 46.(1) 21s.

Wachanga, S.W. &Mwangi, J.G. (2004) The Effects of the cooperative class experiment teaching method on secondary school students' chemistry achievement in Kenya's Nakurudistrict. *International educational Journal*. 5.(1).

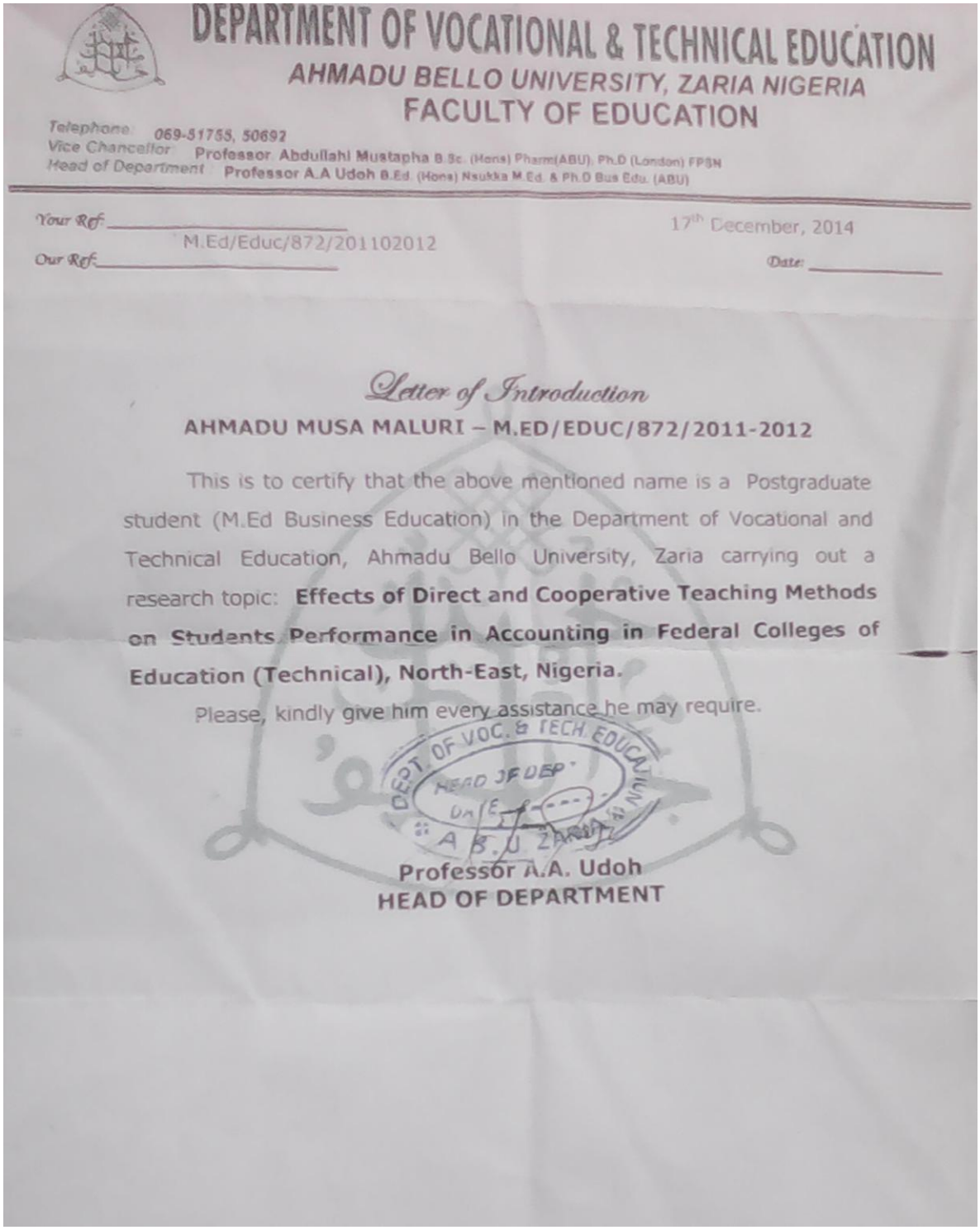
Walberg, M. (1999). Teaching Strategies, Research and Theory for Colleges of Educations and Universities Teachers, 12th edition Boston, Houghton Milfi.

Wilbert, M. (2005) Teaching strategies, Research and Theory for Colleges and Universities Teachers, 12th Edition Boston, Houghton Milf

Williams, R. (2007) What is cooperative learning/ Retrieved on 12 December 2010 at http/www/goggle/edu.

Zacharia Z. C. (2007). Comparing and combining real and virtual experimentation: an effort to enhance students' conceptual understanding of electric circuits. *Journal of Computer Assisted Learning*, 23, 120-132.

Appendix A
Letter of Introduction



DEPARTMENT OF VOCATIONAL & TECHNICAL EDUCATION
AHMADU BELLO UNIVERSITY, ZARIA NIGERIA
FACULTY OF EDUCATION

Telephone: 069-51755, 50692
Vice Chancellor: Professor Abdullahi Mustapha B.Sc. (Hons) Pharm(ABU), Ph.D (London) FPSN
Head of Department: Professor A.A Udoh B.Ed. (Hons) Nsukka M.Ed. & Ph.D Bus Edu. (ABU)

Your Ref: _____
Our Ref: M.Ed/Educ/872/201102012

17th December, 2014
Date: _____

Letter of Introduction

AHMADU MUSA MALURI – M.ED/EDUC/872/2011-2012

This is to certify that the above mentioned name is a Postgraduate student (M.Ed Business Education) in the Department of Vocational and Technical Education, Ahmadu Bello University, Zaria carrying out a research topic: **Effects of Direct and Cooperative Teaching Methods on Students Performance in Accounting in Federal Colleges of Education (Technical), North-East, Nigeria.**

Please, kindly give him every assistance he may require.

DEPT. OF VOC. & TECH. EDUCATION
HEAD OF DEP
DATE
A.B.U. ZARIA

Professor A.A. Udoh
HEAD OF DEPARTMENT

Appendix B

Pre- Test

INSTRUCTION: Circle or Tick the correct Answer from the options provided.

Answer All Questions Each Question Carries Equal Marks **Time Allowed 1 ½ Hour**

1. The number of time a firm sells and replenishes its average stock in a given period is known as:- (a) rate of turnover (b) stock turn (c) total average stock (d) turnover.
2. Liquid capital in a business means:-
   (a) All the current assets of a given balance sheet
   (b) All assets are convertible into cash
   (c) All assets that are moveable
   (d) That portion of the assets that could be turned into liquid.

3 Which of these documents will be used to record entry on the credit side of bank column cash book?

(a) Cheque counterfoil (b) duplicate copy of a bank teller

(c) a cheque leaflet (d) a bank pass book.

4. A business is said to be INSOLVENT when:-

(a) total current assets are less than current liabilities

(b) total assets are less than current liabilities

(c) total current assets are equal to current liabilities

(d) total debts are less than total assets

5. Which of the following is a liability?

(a) a credit balance in the bank account of the business as shown in the cash book.

(b) rent received due but unpaid.

(c) Wages paid in advance

(d) closing stock of the business

Use the data below to answer questions 6-10

Stock at end N21,500; Buildings N5000; Trade creditors N19,400; Motor vehicle N20,000;

Cash at bank N8,500; Net profit N20,000; Trade debtors N16,400. You are asked to depreciate Buildings at the rate of 20% per annum and to make a provision for bad debt of 10%.

6. what was the total value of fixed assets at the end of the year?

(a) N25,000 (b) N24,000 (c) N65,000 (d) N75,000

7. what was the value of floating capital?

(a) N68,760 (b) 25,360 (c) N44,760 (d) N49,360

8. what was the value of owner's capital at the end of the year?

(a) N68,760 (b) 25,360 (c) 44,760 (d) N49,360

9. what was the value of working capital?

(a) N68,760 (b) 44,760 (c) 49,360 (d) N25,360.

10. what was the value of capital employed?

(a) N59,360 (b) 49,360 (c) N44,760 (d) N 68,760

11. Returns inwards was understated. The effect is that:-

(a) amount of sales was understated.

(b) amount of sales returns was understated.

(c) amount of goods available for sales was understated.

(d) amount of purchases returns was understated.

12. Income received in advance is shown in the balance sheet as:-

(a) current assets

(b) current liabilities

(c) Intangible assets

(d) Tangible assets

13. The drawings accounts of a sole trader is transferred to the:-

(a) Credit side of the trading account

(b) capital account

(c) credit side of profit and loss account.

(d) current liabilities in the balance sheet.

14. Which of the following may not cause depreciation?

(i) Wear and tear (ii) obsolesce and passage of time

(iii) Fluctuation of price

(a) ii only (b) iii only (c) i only (d) ii and iii only

15. Dauds paid off his indebtedness to Tayola by cash. The accounting entries in dauds book are, DEBIT:-

(a) cash account, and credit Tayola's account

(b) Tayola's account and credit cash account

(c) cash account and credit debtors' account

(d) Tayola's account and credit bank account

Use the given information for question 16-18. A trader paid insurance premium of N1,350 for 15 months ended 31st March, 1991. He prepares accounts to the end of December, 1990.

16. How much was charged to profit and loss accounts for 1990?

(a) N90 (b) N 1,080 (c) 270 (d) N338

17. How much was carried in the balance sheet as at 31st December, 1990?

(a) N90 (b) N380 (c) 270 (d) N1,080

18. The amount carried in the balance sheet is classified as:-

(a) current liabilities (b) investment (c) current assets

(d) fictitious assets

19. When provision is made for doubtful debts, the accounting entries are:-

(a) profit and loss accounts and credit sales account

(b) trading account and credit debtors account

(c) profit and loss account and credit debtors' account

(d) profit and loss account and credit provision for bad debt.

20. A partners drawing is DEBITED to?

a. profit and loss appropriation account

b. interest account of the partners.

c. loan accounts

d. trading accounts

21. Which of the below statement is not correct?

a. provision for bad debt is deducted from debtors total in the balance sheet

b. an increase in provision for bad debt appears on the debit side of the profit and loss account.

c. the bad debt account is closed to the debit side of the profit and loss account.

d. bad debt is a deduction from debtors after making provision for bad and doubtful debt

22. Which of the following sections of the partnership Act will apply when there was no written agreement.

a. section 44 of the 1890 partnership Act

b. section 12 of the 1890 partnership Act

c section 24 of the 1890 partnership Act

d. section 20 of the 1890 partnership Act

23. Carriage on sales is charged to the

a. credit side of the profit and loss account.

b. credit side of the trading account

c. debit side of profit and loss account

d. debit side of profit and loss appropriation account

24. When a proprietor withdraws cash from bank for office use, the entries would be:

a. credit cash account, debit bank account

b. debit office account, credit bank account

c. debit cash account, credit bank account

d. debits drawings account, credit bank account.

25. Carriage outwards is accounting term for spent on

a. goods sold

b. excess stock

c. goods for production

d. goods purchased.

26. Capital is :

a. money owed by the business to others

b. liabilities of the business to its proprietor.

c. money owed to the business by others

d. total of the long term liabilities.

27. A motor van (delivery van) was bought on credit, the transaction will be entered by the customer first in the:

a. purchases day book

b. sales day book

c. journal proper

d. returns journal.

28. payment of salaries to partners is.

a. a charge to profit and loss accounts.

b. a charge to profit and trading accounts

c. an appropriation of interest on capital.

d. an appropriation of divisible profit.

29. If the opening stock is undervalued.

a. cost of goods sold will be overstated

b. gross profit and goods available will be overstated.

C. goods available for sales will be overstated and gross profit understated.

d. goods available for sale will be understated and the gross profit overstated.

30 Cash discount is given for-

a. Buying the goods in Large quantity
b. being a regular customer
c. Introducing and maintaining customer ship.
d. Prompt settlement of debit.

31. A motor vehicle was bought on credit to run a business. The accounting entries are BEDIT.

a. motor vehicle account, credit suppliers account.

b. motor vehicle account, credit sales account.

c. suppliers account, credit motor vehicle account.

d. purchase account, credit motor vehicle account.

32.The books of prime entry could otherwise be called.

a. the ledge

b. the cash book

c. books of private entries

d. subsidiary books.

33 Cash book could be best defined as :

a. The main or principal book of account
b. A subsidiary book
c. A subsidiary book for cash transaction
d. A subsidiary book for ledger entry only.

34. The accounting equation states that.

a. L = A+C

b= A+L

c= C+L

d. A= L+C

35. In an imp rest system, the amount reimbursed is the.

a. balance of the float

b. amount spent above the float

c. actual amount spent

d. amount of the float.

36. An income and Expenditure Account is a summary of

a. revenue income and expenditure

b. all income and expenditure

c. receipt and payment

d. profit and loss.

37. Which of the following will be regarded as capital expenditure by a food processing industry?

a. cost of a new works canteen

b. all of the above

c. initial cost of planning

d. cost of equipment for the canteen.

38Using straight line method the annual depreciation is.

a. #3100

b. #2000

c. #2,900

d. 3,000

39The accumulated depreciation at the end of three years using a fixed installment method is.

a. #9,300
b. b. #9,000
c. c. #6,900
d. d. #8,700

40 .Using a diminishing balance method, what will be the depreciation charge for year two (2) at 20% (ignore residual value)

a. #2,900
b. #3,000
c. #1,920
d. #1,536

\

Appendix C

Marking Scheme for Pre -Test 1 mark for each correct answer.

1. A
2. A
3. A
4. A
5. A
6. B
7. C
8. D
9. D
10. D
11. B
12. B
13. B
14. B
15. B
16. B
17. C
18. C
19. D
20. C
21. C
22. D
23. A
24. D
25. D
26. D
27. D
28. C
29. D
30. D
31. A
32. D
33. C
34. C
35. C
36. A
37. B
38. C
39. D
40. C

Appendix D

POST - TEST

INSTRUCTION: Circle or Tick the correct Answer from the options provided.

Answer All Questions Each Question Carries Equal Marks **Time Allowed 1 ½ Hours**

1. Trade discount received is recorded only in the:-

    a. cash book

    b. ledger

    c. bought journal

    d. trial balance

Use the following data to answer question 2-3

Capital account at the beginning of the year # 25,000

Loss for the year # 2,000

Cash drawing within the year #2,500

Fixed assets at the end of the year # 19,000

Other liabilities at the end of the year #3,500

2. What was the value of circulating capital of the business?

a #4,500
b.#3,500
c, #5,000
d,#6,000

3 What was the closing capital for the year

a. #22,800
b. #20,500
c. #28,500
d. #6,000

Use the following information for questions 4-8 A machine costs #12,000 and has a useful life of 4 years and an expected disposal value of #4,00

4, What was the closing capital of the business?

a. N4,500
b. N3,500

c. N5,000
d. N6000

5, Using straight line method, the annual depreciation is:

a. N3,100
b. N9,000
c. N2,900
d. N3,000

6, The accumulated depreciation at the end of three years using fixed installment method is

a. N9,300

b. N9,000

c. N6,900

d. N8,700

7, Using a diminishing balance method, what will be the depreciation charged for year two (2) At 20%? (ignore residual value)

a. N2,900

b. N1,920

c. N1,536

d. N2,400

8, Using the reducing balance method, what is the net book value at the end of the year two (2)? (ignore residual value)

a. N7,680

b. N9,600

c. N9,680

d. N10,480.

9. A business transaction:-

a. may affect two separate account

b. cannot affect two separate accounts

c. will always affect two separate accounts

d. will affect the same account twice

10. Which of the following entries is correct when goods are bought on credit?

    a. the sales account is debited and purchase account credited

    b. the purchase account is debited and the debtors account credited

    c. the purchase account is debited and the customer's account credited

    d. the debtors' account is debited and purchase account credited.

11. Which of the following defines the function of book-keeping?

    a. it predicts the future of the business organization

    b. it breaks every business transaction into debit and credit.

    c. it groups cash and credit transactions together.

    d. it classifies and summaries business transactions into appropriate books of account

12. The main purpose of the subsidiary books of accounts is to:-

    a. give a 'back-up' service to the ledger

    b. provide additional information about individual transaction.

    c. acts as a memo of information not recovered elsewhere.

    d. group together and summaries information for feeding into the trial balance.

13. The accounting concept which explains that a revenue of the business is considered earned on the day when goods are transported to the customer in exchange for a valuable is:-

    a. money as a common denominator

    b. cost concept

    c. dual concept

    d. realization concept

14. The basic accountings principles that suggest the adoption of a less expensive method is:-

    a. usefulness

    b. objectivity

c. realization

d. feasible

15. The closing stock of N4,250 was treated as N5,250 in the trading accounts of a sole trader. What is the effect of this error?

a. the gross profit is overstated and cost of sales overstated too.

b. the gross profit is understated and cost of sales overstated.

c. the gross profit is understated and cost of sales understated too.

d. the gross profit is overstated and cost of sales understated

16. Furniture worth N6,000 was returned to the supplier. What where the effects on the account of the business?

a. assets decrease while liabilities increase

b. assets and liabilities both increase

c. no effect at all

d. both assets and liabilities decrease.

17. Which of the following is a 'contra' entry?

a. lodgement of cheque in the bank account

b. withdrawals of cash from bank for private purposes.

c. lodgement of cash in hand into the bank account

d. cash sales paid into bank.

18. Trade discount received is recorded only in the:-

a. cash book b. ledger c. trial balance d. bought journal

19. Remi settled her account by cheque for N900 and was allowed a cash discount of N40.00. the accounting entries for this discount will be:-

a. debited to Remi's account and credited to discount account.

b. debited to Remi's account and debited to discount account.

c. credited to Remi's account and credited to discount account.

d. credited to Remi's account and debited to discount account.

20. A partners drawing is DEBITED to?

a. profit and loss appropriation account

b. interest account of the partners.

c. loan accounts

d. trading accounts

21. Which of the below statement is not correct?

a. provision for bad debt is deducted from debtors total in the balance sheet

b. an increase in provision for bad debt appears on the debit side of the profit and loss account.

c. the bad debt account is closed to the debit side of the profit and loss account.

d. bad debt is a deduction from debtors after making provision for bad and doubtful debt

22. Which of the following sections of the partnership Act will apply when there was no written agreement.

a. section 44 of the 1890 partnership Act

b. section 12 of the 1890 partnership Act

c section 24 of the 1890 partnership Act

d. section 20 of the 1890 partnership Act

23. Carriage on sales is charged to the

a. credit side of the profit and loss account.

b. credit side of the trading account

c. debit side of profit and loss account

d. debit side of profit and loss appropriation account

24. When a proprietor withdraws cash from bank for office use, the entries would be:

a. credit cash account, debit bank account

b. debit office account, credit bank account

c. debit cash account, credit bank account

d. debits drawings account, credit bank account.

25. Carriage outwards is accounting term for spent on

a. goods sold b. excess stock c. goods for production d. goods purchased.

26. Capital is

a. money owed by the business to others

b. liabilities of the business to its proprietor.

c. money owed to the business by others

d. total of the long term liabilities.

27. A motor van (delivery van) was bought on credit, the transaction will be entered by the customer first in the:

a. purchases day book b. sales day book c. journal proper d. returns journal.

28. payment of salaries to partners is.

a. a charge to profit and loss accounts. b. a charge to profit and trading accounts

c. an appropriation of interest on capital. d. an appropriation of divisible profit.

29. If the opening stock is undervalued.

a. cost of goods sold will be overstated b. gross profit and goods available will be overstated. C. goods available for sales will be overstated and gross profit understated.

d. goods available for sale will be understated and the gross profit overstated.

30.The number of time a firm sells and replenishes its average stock in a given period is known as:- (a) rate of turnover (b) stock turn (c) total average stock (d) turnover.

31 Liquid capital in a business means:-

(e) All the current assets of a given balance sheet
(f) All assets are convertible into cash
(g) All assets that are moveable
(h) That portion of the assets that could be turned into liquid.

32 Which of these documents will be used to record entry on the credit side of bank column cash book?

(b) Cheque counterfoil (b) duplicate copy of a bank teller

(c) acheque leaflet (d) a bank pass book.

33. A business is said to be INSOLVENT when:-

(a) total current assets are less than current liabilities

(b) total assets are less than current liabilities

(c) total current assets are equal to current liabilities

(d) total debts are less than total assets

34. Which of the following is a liability?

(a) a credit balance in the bank account of the business as shown in the cash book.

(b) rent received due but unpaid.

(c) wages paid in advance

(d) closing stock of the business

Use the data below to answer questions 6-10

Stock at end N21,500; Buildings N5000; Trade creditors N19,400; Motor vehicle N20,000; Cash at bank N8,500; Net profit N20,000; Trade debtors N16,400. You are asked to depreciate Buildings at the rate of 20% per anum and to make a provision for bad debt of 10%.

35. What was the total value of fixed assets at the end of the year?

(a) N25,000 (b) N24,000 (c) N65,000 (d) N75,000

36. What was the value of floating capital?

(a) N68,760 (b) 25,360 (c) N44,760 (d) N49,360

37. What was the value of owner's capital at the end of the year?

(a) N68, 760 (b) 25,360 (c) 44,760 (d) N49,360

38. what was the value of working capital?

(a) N68,760 (b) 44,760 (c) 49,360 (d) N25,360.

39. what was the value of capital employed?

(a) N59,360 (b) 49,360 (c) N44,760 (d) N 68,760

40 . Which of the following may not cause depreciation?

(i) Wear and tear (ii) obsolesce and passage of time

(iii) Fluctuation of price

(a) ii only (b) iii only (c) i only (d) ii and iii only

Appendix E

(b) Marking Scheme for Post-Test

1. C
2. B
3. C
4. C
5. D
6. B
7. A
8. B
9. C
10. C
11. D
12. A
13. D
14. D
15. D
16. D
17. C
18. D
19. D
20. A
21. D
22. C
23. C
24. C
25. A
26. B
27. C
28. D
29. C
30. A
31. A
32. A
33. A
34. A
35. B
36. C
37. D
38. D
39.D
40. B

Appendix F

Company Final Account (practical aspect)

This is a Company Account which shows the Financial statement of a company final account for internal use.

You are given the following trial balance of Jacob Ltd as at 31st December 2001

		DR.	CR.
		N	N
Authorized and issued share capital:			
Ordinary shares of 50 kobo each..			100,000
12% preference shares of N1 each	…		100,000
Share premium	…		50,000
Profit and Loss Account:1/1/99	…		50,000
10% debentures	…		50,000
Stocks	….	200,000	
Motor vehicles at cost	…..	100,000	
Provision for depreciation on motor vehicles	…..	60,000	
Machinery at cost	…	120,000	
Provision for depreciation on machinery	…	50,000	
Buildings at cost	…	230,000	
Sales	…		750,000
Purchases	…	350,000	
Discounts	…	3000	1000

Returns	…	3000	1000
Carriage on purchases	…	2000	
General expenses	…	200,000	
Advertising	…	10,000	
Creditors	…		145,000
Debtors	…	200,000	
Provision for doubtful debts	…		6,000
Provision for taxation at 1/1/X1	…		35,000
Taxation paid	…	30,000	
Debenture interest	…	5,000	
Bank balance	…		5,000
		1,453,000	1,453,000

You are also given the following information:

a) General expenses include
   (i) Rates for 12 months ended 31/3/X2 N4,000
   (ii) Insurance for 12 months ended 31/12/X1 N2,000. half of which relates to the Director's private yacht.
   (c) The charge for audit services N10,000 needs to be included.
   (d) The provision for tax on profits for the year ended 31/12/X1 is to be made at N48,000
   (e) A debtor for N20,000 had gone bankrupt. The provision for doubtful debts is to be 5% of debtors balance.
   (f) Closing stock at 31/12/X1 was N 180,000.
   (g) Depreciation is to be provided on motor vehicles at N 20,000 and on machinery at N10,000. The buildings are to be revalued upwards by N30,000.
   (h) A dividend of 10 kobo per share is proposed and N10,000 is to be transferred to general reserves.

You are required to draw up the final accounts of the company, for internal use, for the year ended 31st December 20X1.

Appendix G

Marking Scheme for Company Final Account

Solution:

Jacob Limited

Trading and Profit and loss Account for the year ended 31st March 20X2

	N	N
Sales		750,000
Sales returns		(3,000)
		747,000
Less cost of goods sold		
Opening stock	200,000	
Purchases	350,000	
Purchases returns	(1,000)	
Carriage inwards	2,000	
	551,000	
Closing stock	(180,000)	
Cost of goods sold		(371,000)
Gross profit		376,000
Add discount received	1,000	
		377,000
Less Expenses		
Discount allowed	3,000	
General expenses (W.1)	198,000	
Advertising	10,000	
Debenture interest (10% X 100,000)	10,000	

Bad debts	20,000	
Increase in provision for bad debt		
(5% X N180,000) – N6,000	3,000	
Depreciation of motor vehicle	20,000	
Depreciation of machinery	10,000	
Audit fees	10,000	
	(284,000)	
Profit before taxation	93,000	
Taxation (W.2)	43,000	
Profit after taxation	0, 000	
Appropriations:		
Preference dividend (12%xN100,000)	12,000	
Proposed ordinary dividends (10k x 200,000 shares)	20,000	
Transfer to general reserves	10,000	(42,000)
Retained profit for the year		8,000
Retained profit brought forward		50,000
Retained profit carried forward		58,000

Jacob Limited

Balance sheet as at 31st December 20X1

	N	N	N
Fixed Assets	Cost/Val.	Acc. Depre.	NBV
Buildings	260,000	-	260,000
Machinery	120,000	60,000	60,000
Motor vehicles	100,000	80,000	20,000
	480,000	140,000	340,000

Current Assets			
Stock			180,000
Debtors (N200,000- N20,000)		180,000	
Less: Provision for doubtful debt (5% x N180,000)		(9,000)	171,000
Prepaid rates			1,000
Director's current account (N2,000/2)			1,000
			353,000
Current liabilities			
Creditors			145,000
Accrued expenses (N10,000+N5000)		15,000	
Bank overdraft			5,000
Proposed ordinary dividends (10k x 200,000 shares)		20,000	
Preference dividends (12% x N100,000)		12,000	
Provision for taxation		48,000	(245,000)
			108,000
Working capital			448,000
Long term liabilities			
10% Debentures			(100,000)
Net Assets			348,000

FINANCED BY

Share Capital	
Authorised, issued and called-up:	
100,000 12% preference shares of N1 each	100,000
200,000 ordinary shares of 50k each	100,000

	200,000		
Reserves			
Revaluation surplus	30,000		
Share premium		50,000	
General reserves		10,000	
Retained profits		58,000	148,000
Shareholders' funds			348,000

WORKINGS

(W.1) General Expenses		N
General expenses per trial balance	200,000	
Less:		
Prepaid rates (3/12 x N4,000)	(1,000)	
Insurance on director's private yacht (N2,000/2)	(1,000)	
		198,000

(W.2) Taxation Account

	N		N
Taxation paid	30,000	balance b/d	35,000
Balanced c/d	48,000	P and L Account (bal Fig.)	43,000
	78,000		78,000
		Balanced b/d	48,000

Appendix H

Lesson Plan: Trading Account Using Cooperative Teaching Method

GENERAL INFORMATION

1. **Name:** Ahmadu Musa Maluri
2. **School**: Federal College of Education (Technical), Potiskum.
3. **Date……Class** …… **Period**……. **Time**…….
4. **Subject** : Financial Accounting
5. **Topic:** Company Final Accounts
6. **Instructional material**: Chalk board.
7. **Previous Knowledge:** The students have already learnt how to prepare Trading Account.
8. **Behavioural Objective** (s) At the end of the lesson: the students should be able to prepare trading account of a company.
9. **Introduction**: The teacher must endeavour to get the learners in a proper mood for new learning, and what is to be learned must be connected with the past experience. The topic introduced to the students by asking question via revising the last lesson and gradually leads to the new subject matter to be taught. The duty of the teacher here is to try to relieve tension and ensure the learners` curiosity and interest for the new experience to be capture. For example what are the essences for preparing Trading Account of a company? What are the reasons for preparing such accounts?
10. **Presentation**: The teacher presents the lesson to the students through the following steps

    Step I: the teacher adopts Cooperative Teaching Method in which learners are grouped into small unit to prepare trading account of a company.

    Step II: the teacher share the questions to the whole groups to prepare trading account of a company and allows the students to perform the activities

themselves in order to identify the areas of their weakness and correct the weakness instantly under the supervision of the teacher.

Step III: the teacher allows the students to ask questions at the level where they are in doubt for better clarification and the researcher would endeavour to clear the doubtful areas with concrete reasons in Financial Accounting technically.

11**Evaluation**: the researcher evaluates the lesson by using relevant questions the students to ascertain if the objectives have been achieved. For instance:

What are the procedures for preparing Trading Account of a company?

What are the processes of arriving at cost of goods sold?

12 **Conclusion/Summary**: the teacher concludes lesson by explaining the whole steps carried out in the presentation in summary to the students and ensures that the students do it by themselves.

Appendix I

Lesson Plan: Profit and Loss Account Using Cooperative Teaching Method

GENERAL INFORMATION

1. **Name:** Ahmadu Musa Maluri
2. **School** : Federal College of Education (Technical), Potiskum.
3. **Date……Class** …… **Period**……. **Time**…….
4. **Subject** : Financial Accounting
5. **Topic:** Company Final Accounts
6. **Instructional material**: Chalk board.
7. **Previous Knowledge:** The students have already learnt how to prepare Trading Account of a company
8. **Behavioural Objective** (s) At the end of the lesson: the students should be able to prepare profit and loss account of a company
9. **Introduction**: The teacher must endeavour to get the learners in a proper mood for new learning, and what is to be learned must be connected with the past experience. The topic introduced to the students by asking question via revising the last lesson and gradually leads to the new subject matter to be taught. The duty of the teacher here is to try to relieve tension and ensure the learners` curiosity and interest for the new experience to be capture. For example what are the processes of preparing Trading Account of a company? What are the reasons for preparing such accounts?
10. **Presentation**: the researcher presents the lesson to the students through the following steps

    Step I: The Teacher adopts Cooperative Teaching Method in which learners are grouped into small unit to prepare profit and loss account of a company.

Step II: The Teacher shared the questions to the whole groups to prepare profit and loss account of a company and allows the students to perform the lesson for themselves in order to identify the areas of their weakness and correct the weakness instantly under the supervision of the teacher.

Step III: The teacher allows the students to ask questions at the level where they are in doubt for better clarification and the researcher would endeavour to clear the doubtful areas with concrete reasons in Financial Accounting technically.

11**Evaluation**: The teacher evaluates the lesson by using relevant questions, for the students to ascertain if the objectives of lesson have been achieved. For instance:

What are the process for preparing profit and loss account of a company?

What are the procedure of arriving at net profit?

12 **conclusion/Summary**: The teacher concludes lesson by explaining the whole steps carried out in the presentation in summary to the students and ensures that the students do it by themselves.

Appendix J

Lesson Plan: Balance Sheet Using Cooperative Teaching Method

GENERAL INFORMATION

1. **Name:** Ahmadu Musa Maluri
2. **School**: Federal College of Education (Technical), Potiskum.
3. **Date……Class** …… **Period**……. **Time**…….
4. **Subject** : Financial Accounting
5. **Topic:** Company Final Accounts
6. **Instructional material**: Chalk board.
7. **Previous Knowledge:** The students have already learnt how to prepare Trading Profit and Loss Account of a company.
8. **Behavioural Objective** (s) At the end of the lesson: the students should be able to prepare Balance Sheet of a company
9. **Introduction**: The teacher must endeavour to get the learners in a proper mood for new learning, and what is to be learned must be connected with the past experience. The topic introduced to the students by asking question via revising the last lesson and gradually leads to the new subject matter to be taught. The duty of the teacher here is to try to relieve tension and ensure the learners` curiosity and interest for the new experience to be capture. For example what are the processes of preparing Trading Profit and Loss Account of a company? What are the reasons for preparing such accounts?
10. **Presentation**: The teacher presents the lesson to the students through the following steps

    Step I: The teacher adopts Cooperative Teaching Method in which learners are grouped into small unit to prepare balance sheet of a company.

Step II: The teacher share the questions to the whole groups to prepare balance sheet of a company and allows the students to perform the lesson for themselves in order to identify the areas of their weakness and correct the weakness instantly under the supervision of the teacher.

Step III: The teacher allows the students to ask questions at the level where they are in doubt for better clarification and the researcher would endeavour to clear the doubtful areas with concrete reasons in Financial Accounting technically.

11**Evaluation**: the teacher evaluates the lesson by using relevant question the students to ascertain if the objectives have been achieved. For instance:

What are the processes of preparing balance sheet of a company?

What are the methods of preparing balance sheet?

12 **Conclusion/Summary**: the teacher concludes lesson by explaining the whole steps carried out in the presentation in summary to the students and ensures that the students do it by themselves.

Appendix K

Lesson Plan: Trading Account Using Direct Teaching Method

GENERAL INFORMATION

1. **Name:** Ahmadu Musa Maluri
2. **School** : Federal College of Education (Technical), Potiskum.
3. **Date……Class** …… **Period**……. **Time**…….
4. **Subject** : Financial Accounting
5. **Topic:** Company Final Accounts
6. **Instructional material**: Chalk board.
7. **Previous Knowledge:** The students have already learnt how to prepare Trading Account.
8. **Behavioural Objective** (s) At the end of the lesson: the students should be able to prepare Trading of a company
9. **Introduction**: The teacher must endeavour to get the learners in a proper mood for new learning, and what is to be learned must be connected with the past experience. The topic introduced to the students by asking question via revising the last lesson and gradually leads to the new subject matter to be taught. The duty of the teacher here is to try to relieve tension and ensure the learners` curiosity and interest for the new experience to be capture. For example what are the processes of preparing Trading Account of a company? What are the reasons for preparing such accounts?
10. **Presentation**: The teacher presents the lesson to the students through the following steps

    Step I: The teacher adopts Direct Teaching Method in which learners are taken through.

    Step II: the teacher presents his lesson to the students by writing the topic on chalk board so as the students to see it properly and the teacher when through the processes of preparing Trading Account of a company

    Step III: the teacher allows the students to ask questions at the level where they are in doubt for better clarification and the teacher would endeavour to clear the doubtful areas with concrete reasons in Financial Accounting technically.

    11 **Evaluation/**: the teacher evaluates the lesson by using relevant questions, For students to ascertain if the objectives of lessen have been achieved. For instance: What are the procedures of preparing trading account of a company?

    12 **conclusion/Summary**: the teacher concludes lesson by explaining the whole steps carried out in the presentation in summary to the students and ensures that the students do it by themselves and copy lessen down for reference material.

Appendix L

Lesson Plan: Profit And Loss Using Direct Teaching Method

GENERAL INFORMATION

1. **Name:** Ahmadu Musa Maluri
2. **School** : Federal College of Education (Technical), Potiskum.
3. **Date……Class** …… **Period**……. **Time**…….
4. **Subject** : Financial Accounting
5. **Topic:** Company Final Accounts
6. **Instructional material**: Chalk board.
7. **Previous Knowledge:** The students have already learnt how to prepare Trading Account.
8. **Behavioural Objective** (s) At the end of the lesson: the students should be able to prepare Profit and Loss Account of a company
9. **Introduction**: The teacher must endeavour to get the learners in a proper mood for new learning, and what is to be learned must be connected with the past experience. The topic introduced to the students by asking question best on the last lesson and gradually leads to the new subject matter to be taught. The duty of the teacher here is to try to relieve tension and ensure the learners` curiosity and interest for the new experience to be capture. For example what are the processes of preparing Profit and Loss Account of a company? What are the reasons for preparing such accounts?
10. **Presentation**: The teacher presents the lesson to the students through the following steps

    Step I: the teacher adopts Direct Teaching Method in which learners are taken through.

    Step II: the teacher presents his lesson to the students by writing the topic on chalk board so as the students to see it properly and the researcher when through the processes of preparing Profit and Loss Account of a Company.

    Step III: the teacher allows the students to ask questions at the level where they are in doubt for better clarification and the teacher would endeavour to clear the doubtful areas with concrete reasons in Financial Accounting technically.

    11 **Evaluation**: the teacher evaluates the lesson by using relevant questions for students to ascertain if the objectives have been achieved. For instance:

    What are the processes of preparing Profit and Loss Account of a Company?

    12 **conclusion/Summary**: The teacher concludes lesson by explaining the whole steps carried out in the presentation in summary to the students and ensures that the students do it by themselves and copy lessen down for reference material.

Appendix M

Lesson Plan: Balance Sheet Using Direct Teaching Method

GENERAL INFORMATION

1. **Name:** Ahmadu Musa Maluri
2. **School** : Federal College of Education (Technical), Potiskum.
3. **Date……Class** …… **Period**……. **Time**…….
4. **Subject** : Financial Accounting
5. **Topic:** Company Final Accounts
6. **Instructional material**: Chalk board.
7. **Previous Knowledge:** The students have already learnt how to prepare Trading Profit and Loss Account of a Company
8. **Behavioural Objective** (s) At the end of the lesson: the students should be able to prepare balance sheet of a company
9. **Introduction**: The teacher must endeavour to get the learners in a proper mood for new learning, and what is to be learned must be connected with the past experience. The topic introduced to the students by asking question best on the last lesson and gradually leads to the new subject matter to be taught. The duty of the teacher here is to try to relieve tension and ensure the learners` curiosity and interest for the new experience to be captured. For example what are the processes of preparing Balance Sheet of a company? What are the reasons for preparing balance sheet?
10. **Presentation**: the researcher presents the lesson to the students through the following steps

    Step I: the teacher adopts Direct Teaching Method in which learners are taken through.

    Step II: the teacher presents his lesson to the students by writing the topic on chalk board so as the students to see it properly and the teacher when through the processes of preparing Balance Sheet of a Company.

    Step III: the teacher allows the students to ask questions at the level where they are in doubt for better clarification and the teacher would endeavour to clear the doubtful areas with concrete reasons in Financial Accounting technically.

    11 **Evaluation**: the researcher evaluates the lesson by using relevant questions for students to ascertain if the objectives of lessen have been achieved. For instance: What are the processes of balance sheet of a company?

    12 **Conclusion/Summary**: the researcher concludes lesson by explaining the whole steps carried out in the presentation in summary to the students and ensures that the students do it by themselves and copy lessen down for reference material

Appendix N

First Semester Examination Statement of Result for Cooperative Group

S/NO	ADM	CA	EXAMS	TOTAL	GRADE	REMARKS
1	1235	15	25	30	F	Pass
2	1236	20	25	55	C	Pass
3	1237	10	25	35	F	Fail
4	1238	12	48	72	A	Pass
5	1239	23	50	73	A	Pass
6	1240	20	30	50	C	Pass
7	1241	17	35	52	C	Pass
8	1242	24	40	64	B	Pass
9	1243	20	32	52	C	Pass
10	1244	16	30	46	D	Pass
11	1245	20	25	45	D	Pass
12	1246	12	30	32	F	Pass
13	1247	26	40	66	B	Pass
14	1248	17	30	47	D	Pass
15	1249	23	30	53	C	Pass
16	1250	27	40	70	A	Pass
17	1251	20	27	47	D	Pass
18	1252	20	22	42	E	Pass
19	1253	25	30	55	C	Pass
20	1254	18	30	48	D	Pass
21	1255	20	23	43	E	Pass
22	1256	19	30	49	D	Pass
23	1257	20	48	73	A	Pass
24	1258	27	30	57	C	Pass
25	1259	18	40	58	C	Pass
26	3130	22	40	62	B	Pass
27	3226	20	30	50	C	Pass
28	4269	15	30	55	C	Pass
29	4403	15	15	30	F	Pass
30	4406	20	20	45	D	Pass
31	4498	18	22	50	C	Pass
32	4580	08	22	50	C	Fail
33	4612	21	30	51	C	Pass
34	4628	23	40	63	B	Pass
35	4646	26	38	75	A	Pass
36	4694	22	30	62	B	Pass
37	4701	16	30	56	C	Pass
38	4706	16	20	51	C	Fail
39	4713	19	22	54	C	Pass
40	4736	24	30	54	C	Pass

41	4738	27	40	67	B	Pass
42	4745	20	25	55	C	Pass
43	4752	20	22	52	C	Pass
44	4760	12	20	52	C	Fail
45	4776	20	24	44	E	Pass
46	4779	20	27	40	E	Pass
47	4785	16	40	56	C	Pass
48	4786	20	48	68	B	Pass
49	4796	20	37	67	B	Pass
50	4811	20	28	58	C	Pass

Appendix O

Statement of Result for Direct Group

S/NO	ADM	CA	EXAMS	TOTAL	GRADE	REMARKS
1	1260	25	51	78	A	Pass
2	1261	12	35	27	F	Pass
3	1262	20	20	75	A	Pass
4	1263	23	30	53	C	Pass
5	1264	15	05	70	A	Fail
6	1265	22	40	62	B	Pass
7	1266	23	42	65	B	Pass
8	1267	15	30	35	F	Pass
9	1268	20	23	73	A	Pass
10	1269	17	30	47	D	Pass
11	1270	23	30	53	C	Pass
12	1271	20	44	64	B	Pass
13	1272	17	31	48	D	Pass
14	1273	20	30	50	C	Pass
15	1274	23	32	55	C	Pass
16	1275	21	28	49	D	Pass
17	1276	22	30	52	C	Pass
18	1277	24	26	50	C	Pass
19	1278	07	10	40	E	Fail
20	1279	20	30	50	C	Pass
21	1280	24	23	47	D	Pass
22	1281	17	04	41	E	Fail
23	1282	15	08	23	F	Fail
24	1283	21	24	45	D	Pass
25	1284	20	25	45	D	Pass
26	4952	25	42	67	B	Pass
27	4953	12	33	45	D	Pass
28	4954	20	25	45	D	Pass
29	5024	24	30	54	C	Pass
30	5057	15	36	51	C	Pass
31	5066	22	40	62	B	Pass
32	5068	22	42	64	B	Pass
33	5090	15	33	48	D	Pass
34	5123	20	23	43	E	Pass
35	5133	17	30	47	D	Pass
36	5138	23	33	56	C	Pass
37	5144	20	44	64	B	Pass
38	5145	17	30	17	F	Pass
39	5148	10	05	15	F	Fail

40	5150	10	08	18	F	Fail
41	5151	20	42	62	B	Pass
42	5153	10	12	52	C	Fail
43	5205	20	20	40	E	Pass
44	5210	10	10	20	F	Fail
45	5213	19	30	49	D	Pass
46	5215	10	13	23	F	Fail
47	5217	20	30	50	C	Pass
48	5219	16	10	55	C	Fail
49	5220	20	21	41	E	Pass
50	5222	10	16	40	E	Fail

Appendix P

Statement of Result For Control Group

S/NO	ADM	CA	EXAMS	TOTAL	GRADE	REMARKS
1	1260	25	51	78	A	Pass
2	1261	12	35	47	D	Pass
3	1262	20	20	40	E	Pass
4	1263	23	30	53	C	Pass
5	1264	15	05	20	F	Fail
6	1265	22	40	62	B	Pass
7	1266	23	42	65	B	Pass
8	1267	15	30	45	D	Pass
9	1268	20	23	43	E	Pass
10	1269	17	30	47	D	Pass
11	1270	23	30	53	C	Pass
12	1271	20	44	64	B	Pass
13	1272	17	31	48	D	Pass
14	1273	20	30	50	C	Pass
15	1274	23	32	55	C	Pass
16	1275	21	28	49	D	Pass
17	1276	22	30	52	C	Pass
18	1277	24	26	50	C	Pass
19	1278	07	10	17	F	Fail
20	1279	20	30	50	C	Pass
21	1280	24	23	47	D	Pass
22	1281	17	04	21	F	Fail
23	1282	15	08	23	F	Fail
24	1283	21	24	45	D	Pass
25	1284	20	25	45	D	Pass
26	4952	25	42	67	B	Pass
27	4953	12	33	45	D	Pass
28	4954	20	25	45	D	Pass
29	5024	24	30	54	C	Pass
30	5057	15	36	51	C	Pass
31	5066	22	40	62	B	Pass
32	5068	22	42	64	B	Pass
33	5090	15	33	48	D	Pass
34	5123	20	23	43	E	Pass
35	5133	17	30	47	D	Pass
36	5138	23	33	56	C	Pass
37	5144	20	44	64	B	Pass
38	5145	17	3	47	D	Pass
39	5148	10	05	15	F	Fail

40	5150	10	08	18	F	Fail
41	5151	20	42	62	B	Pass
42	5153	10	12	22	f	Fail
43	5205	20	20	40	E	Pass
44	5210	10	10	20	F	Fail
45	5213	19	30	49	D	Pass
46	5215	10	13	23	F	Fail
47	5217	20	30	50	C	Pass
48	5219	16	10	26	F	Fail
49	5220	20	21	41	E	Pass
50	5222	10	16	26	F	Fail
51	5153	10	12	52	C	Fail
52	5205	20	20	40	E	Pass
53	5210	10	10	20	F	Fail
54	5213	19	30	49	D	Pass
55	5215	10	13	23	F	Fail
56	5217	20	30	50	C	Pass
57	5219	16	10	55	C	Fail
58	5220	20	21	41	E	Pass
59	5222	10	16	40	E	Fail
60	5153	10	12	52	C	Fail
61	5205	20	20	40	E	Pass
62	5210	10	10	20	F	Fail