

**EFFECT OF DEMONSTRATION AND ASSIGNMENT METHODS ON  
STUDENTS PERFORMANCE IN FINANCIAL ACCOUNTING IN  
FEDERAL GOVERNMENT COLLEGES IN KADUNA STATE,  
NIGERIA**

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

**FEBRUARY, 2015**

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**A THESIS SUBMITTED T O THE SCHOOL OF POSTGRADUATE  
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**DEPARTMENT OF VOCATIONAL AND TECHNICAL  
EDUCATION, FACULTY OF EDUCATION, AHMADU BELLO  
UNIVERSITY, ZARIA**

**FEBRUARY, 2015**

## **DECLARATION**

I declare that the work in this Thesis entitled EFFECT OF DEMONSTRATION AND ASSIGNMENT METHODS ON STUDENTS PERFORMANCE IN FINANCIAL ACCOUNTING IN FEDERAL GOVERNMENT COLLEGES IN KADUNA STATE, NIGERIA has been carried out by me in the Department of Vocational and Technical Education. The information derived from literature has been duly acknowledged in the text and a list of reference provided. No part of this thesis was previously presented for another degree or diploma at this or any other Institution.

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**Name of Student**

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**Signature**

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**Date**

## **CERTIFICATION**

This Thesis titled “EFFECT OF DEMONSTRATION AND ASSIGNMENT METHODS ON STUDENTS PERFORMANCE IN FINANCIAL ACCOUNTING IN FEDERAL GOVERNMENT COLLEGES IN KADUNA STATE, NIGERIA” by Oladunni Sarah MUSA, meets the regulations governing the award of the degree of Master of Education (Business Education) of the Ahmadu Bello University, and is approved for its contribution to knowledge and literary presentation.

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## **DEDICATION**

This research is dedicated to GOD Almighty, to my husband, (Dr. Sunday Abraham Musa), and to all my children.

## ACKNOWLEDGEMENT

The researcher is most grateful to GOD Almighty. The researcher would like to express her profound gratitude to her Supervisors Prof. A.A Udoh and Dr. S. Ibrahim for their thorough supervision, patience, and suggestions they provided for the success of this work. Their moral and endless support helped the researcher to finish this research work successfully.

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The researcher is grateful to the colleges which were used and their students who constituted the subjects from which data for this research work were obtained. Finally the researcher wished to thank and appreciate all her friends and well-wishers for contributing to the success of this work in different ways.

## ABSTRACT

*This research was carried out to ascertain the effect of demonstration and assignment Methods on students' performance in Financial Accounting in Federal Government Colleges in Kaduna State, Nigeria. Six specific objectives, Six researcher questions and Six Null hypotheses were study. The population of 248 students out of which 90 Financial Accounting students from Federal Government College, Kaduna and Federal Government Girls College, Zaria forms the sample which were study. Quasi experimental design was used. The data collection was carried out within five weeks. The mean and standard deviation were used to analyze the data collected, while student t-test was used to test the four null hypotheses at 0.05 level of significance The results of the analysis revealed that (a) The mean performance of students taught using Demonstration and Assignment Methods were not significantly different. (b) There was a significant difference in using Demonstration and Assignment Teaching Methods when compared with Lecture Teaching Method. It was concluded, based on the findings, that demonstration Method is significant, but when Assignment Teaching Method is used concurrently the performance will be more significant. It was based on the conclusion that these recommendations were given among is that Financial Accounting teachers should use Demonstration method in teaching financial accounting in the senior secondary school. It was further recommended that research should be carried out on Demonstration and Assignment methods in another location in order to confirm its effectiveness on students performance in financial accounting.*

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## **OPERATIONAL DEFINITION OF TERMS**

**Assignment Method:** It is an instructional technique used in guided information, self learning, writing skills and report preparation among the Learners used to assess performance.

**Control Group:** In this study control group performance was used to compare with the performance of students in the experimental groups.

**Conventional Method:** It refers to lecture method which is widely used in the classrooms, it includes Learner-passive and Content emphasis.

**Demonstration Method:** In this study it implies the presentation of a pre-arranged series of Teachings to the Experimental group of students for their understanding and students are allowed to practically demonstrate .

**Experiment Group:** They are the group of students that are under study to determine the effect of two Teaching Methods.

**Financial Accounting:** is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to users for objective assessment and decision-making.

**Non-Parametric Statistics:** Is the branch of statistics dealing with variables without making assumptions about the form or the parameters of their distribution.

**Partnership Account:** reflect the relation which subsists between persons carrying on a business in common with a view to profit.

**Performance:** Average score of student in each of the tests given or administered.

**Teaching Method:** Technique used to deliver the course content learning objectives.

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.1 Background to the Study**

The educational preparation for life involves teaching process with stated objectives as required by Federal Republic of Nigeria (2004) which stated the broad goal of the secondary school education which is to prepare individuals for “useful living with the society and higher education”. In order to achieve the objective, secondary school education in Nigeria has six years duration given in two stages – three years of junior secondary school followed by three years of senior secondary school. The curriculum designed for senior secondary school is comprehensive and broad-based, aimed at broadening students’ knowledge and outlook. Subjects offered in senior school are in three groups – core subjects, vocational and non-vocational subjects. One of the vocational subjects is Financial Accounting (Project Lead the Way, 2003).

Financial Accounting According to Asaolu (2002), is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting Financial data of an organization to the users for objective assessment and decision-making. Accounting data are processed into Accounting information through the use of Accounting principles and conversions. These principles are “generally accepted Accounting principles”. They are the basic fundamentals which guide accountants in recording, appreciating and assessing accounting information as well as the preparation and interpretation of financial statements. The Accounting information system is proven, time-honoured, and its format is universally understood. Books of accounts prepared by accountants in one part of the world are easily understood by their counterparts in other parts of the world because the information system is based on principles that are widely accepted and globally used. According to the National Examination Council (NECO,

2004), the objectives of studying Financial Accounting at Senior Secondary School are to:

- (1) enable senior secondary school students appreciate the basic rules, functions and principles of Accounting
- (2) lay proper foundation for further study of Accounting and allied courses at higher level; and
- (3) enable the students understand basic Accounting principles, practice and their applications to modern business activities.

For any educational system to be effective, the role of teachers in imparting the needed knowledge is very important. Teachers therefore device means of imparting knowledge, one is applying different preferred teaching method, Teaching methods are techniques used to deliver the course content and using given objectives. Various methods of teaching have been developed by scholars each based on given subject matters, content, objective of the lesson, available learners and the skill of the teacher involved. As Financial Accounting is one of the vocational subjects, which is important in every aspect of life endeavours, it must be taught using the appropriate method of teaching to make teaching and learning effective.

The various teaching methods at the disposal of business education teachers according to Osuala (2004), Makinde (2005) and Obi (2005), include lecture method, discussion method, field trip (excursion) method, industrial cooperative plan method, sales talk or guest speaker method, project method, demonstration method, project/inquiry/discovery method, visual aids method, questionnaire method, problem-solving method and assignment method. Therefore, it is the responsibility of the teacher in the light of the topic to be treated to choose appropriate methods that will enhance learning. At the secondary school level, not all the methods mentioned above are

appropriate for learner at that level. Lecture method, which is referred to as teacher-centered method for example, is not usually advisable for secondary schools. Makinde (2005), viewed lecture method of teaching as an oral presentation of information to students without an active involvement or effort on the part of the students. To him, it is the prevalent method of teaching in tertiary institutions. Ajoma (2009), opined that the lecture method is useful in a large class and in advanced level of learning and not in secondary school.

The Demonstration Method of teaching and learning is a method in which teachers dramatize topics to be taught by either the use of items or recorded materials, while students are made to practice the skills demonstrated in readiness for the time they will be asked to display their level of efficiency in the performance of those skills. It is one of the effective methods of learning business education subjects or courses as it explains steps/acts of an operation/principles and shows how a process, procedure or an experiment to be carried out, what to do, and why it should be done that way (Ajoma, 2009). Teacher-demonstration method therefore, is a teacher-centered method of teaching whereby the teacher illustrates a procedure to be followed and thereafter students follow those procedures to solve the given problems. According to Aliyu (2008), Teacher-Demonstration Method is a method of teaching whereby all new subject matter is presented and explained by the teacher before it is imitated by students in the class.

Whether or not assignment/homework should be given to the students is a controversial point, Extreme views have been expressed regarding the usefulness of assignment.

It is based on the stated background that the researcher considers it fit to look at the effect of demonstration and assignment methods on students performance in financial accounting in federal government colleges in Kaduna state, Nigeria.

## **1.2 Statement of the Problems**

Business education is to prepare individuals for gainful employment in business occupations. Whether paid employment or self-employment, the emphasis is on exposure to and acquisition of relevant knowledge, skills and attitudes which are relevant and adequate for employment in specific business occupations. Therefore, teachers are expected to device ways of making their students develop positive attitude towards business education subjects and particularly Financial Accounting. The knowledge of Financial Accounting exposes the learner to a number of skills that can be useful in the world of works and even in the conduct of one's own business. That is why Desantis (2013) opined that the success of any business depends to a large extent on the proper knowledge of keeping accounting records and procedures.

However, the rate of failure in Financial Accounting in the secondary schools is alarming. This is evident in the West African Examinations Council (2012) results from 2009 to 2012 in Kaduna State revealed the percentage of credit passes in Financial Accounting to be 16.65%; 38.99%; 32.59% and 40.08% respectively. These poor performances have caused a lot of problems such as inability to get admission into tertiary institutions by Federal Government Colleges Students in Kaduna state. For example, the researcher has observed that a number of students in Federal Government Colleges in Kaduna State wrote WAEC and NECO examinations a number of times before they passed the Financial Accounting and other important subjects. Some of these students still failed after several attempts, resulting to inability to get admission into institutions of higher learning. Such students are or cannot even prepare to start their own businesses to be self-reliant due to inability to assess to capital either from government or relatives as a result, they continue to roam about the streets being useless to themselves, their parents and the society at large.

Moreso, some researchers stated reasons for the failure such as ineffective teaching methods used by Financial Accounting teachers. Okon (2002) had this view, and observed that the ineffective teaching methods used by Accounting teachers in secondary schools failed to produce students with needed skills for employment and admission into tertiary institutions. In particular, the interaction by the researcher with the Accounting teachers in Federal Government Colleges, Kaduna State showed that many of them do not think of any teaching method that can impart the knowledge in Financial Accounting to their Students. Their main teaching method seemed to be based on using past question papers and the traditional Method of Teaching. This, to the researcher, does not provide a good way for students learning most especially as was observed by John. J (2009) who said that Financial Accounting is not a subject that can be mastered by mere memorization of the basic rules. It requires total involvement of the learners in the learning process, sound theoretical knowledge and intensive practice in application of basic principles.

It is as a result of these problems that the researcher was prompted to carry out an investigation on the effect which demonstration and Assignment Teaching Methods can have on the academic performances of Students in Financial Accounting in Federal Government Colleges in Kaduna State Nigeria.

### **1.3 Objectives of the Study**

The general objective of this study was to ascertain the effect of assignment and demonstration methods on the secondary school accounting students' academic performance of students in financial accounting in secondary school in Kaduna State, Nigeria.

The specific objectives of the study were to:

1. Determine the effect of demonstration method on student's performance in financial accounting.
2. Find out the effect of assignment method on students performance in financial accounting.
3. Determine whether any difference exists between the performance of students taught financial accounting using demonstration method and those taught using assignment method.
4. Find out the extent of influence of demonstration, assignment and lecture methods on performance of students in financial accounting.
5. Compare the mean performance of boys and girls in demonstration teaching method.
6. Assess the mean performance of boys and girls in the assignment teaching method.

#### **1.4 Research Questions**

Based on the specific objectives with focus on SSS 2 Students in Kaduna state, the following research questions were generated:-

1. What is the effect of demonstration method on performance of students in financial accounting?
2. What is the effect of assignment method on performance of students in financial accounting?
3. What is the difference between performance of students taught financial accounting using demonstration method and those taught using assignment method?

4. What is the extent of influence of demonstration, assignment and lecture methods on performance of students in financial accounting?
5. What is the mean performance of boys and girls in demonstration teaching method in financial accounting?
6. What is the mean performance of boys and girls in assignment teaching method in financial accounting?

### **1.5 Research hypotheses**

Based on the research questions with emphasis on SSS 2 in Kaduna State, the following null hypotheses were formulated and tested in the cause of this study:

1. Demonstration method has no significant effect on student's performance in financial accounting.
2. Assignment method has no significant effect on student's performance in financial accounting.
3. There is no significant difference in the performance of students taught financial accounting using demonstration method and those taught using assignment method.
4. There is no significant difference in the extent of effect of demonstration, assignment and lecture methods on performance of students in financial accounting.
5. There is no significant different in the mean performance of boys and girls in demonstration teaching group.
6. There is no significant different in the performance of boys and girls in assignment teaching group.

## **1.6 Significance of the Study**

The study will be of great benefit to the financial accounting teachers, students and curriculum planners. Financial accounting teachers benefit by using these methods demonstration and assignment in inculcating the principles of this subject to their students in the selection and use of appropriate teaching methods that will enhance the students' Academic performance. Students will benefit by the improvement in financial accounting performance at the Senior Secondary Schools level in Kaduna State.

The role of financial accounting in preparing students for both higher learning of the subject and clerical job in public and private sectors of the economy makes this study imperative. Moreover, it will equally be of great use to the curriculum planners as it will help them to suggest relevant Teaching Methods for teaching different topics in the curriculum. Student's academic performance will improve through the use of appropriate teaching methods. Meanwhile, it will stir up further researches as regarding methods of teaching/inculcating financial accounting at the senior secondary school levels.

## **1.7 Basic Assumptions of the Study**

The basic assumptions for this study were

1. Factors such as peer group pressure, family status, environment and how the curriculum is planned have the same influence on performance of students in financial accounting.

## **1.8 Delimitation of the Study**

This study was delimited to Federal Government College, Kaduna and Federal Government Girls College, Zaria, which are the only two Federal Government Colleges in the Study area. The Study was delimited to students offering financial accounting at SSS 2 classes. This choice of the class was because at this level the students are exposed

to comprehensive principles, standards and procedures in financial accounting which is a vocational subject. The study was delimited to three Teaching Methods; namely, Assignment, Demonstration and Conventional Methods in Teaching Financial Accounting. The researcher was interested in these methods in order to enhance the SSS 2 students' academic performance in financial accounting using Partnership account that reflect the relation which subsists between persons carrying on a business in common with a view to profit. Above all, they are among the common teaching methods used by Financial Accounting teachers.

## **CHAPTER TWO**

### **REVIEW OF RELATED LITERATURE**

In this chapter, the researcher reviewed other related research works which were relevant to this research Topics. This provided the researcher with support and sense of direction. This chapter was based on the following sub-headings:-

2.1 Theoretical framework

2.2 Historical Development of Financial Accounting.

2.3 Objectives of Financial Accounting.

2.4 Branches of Financial Accounting.

2.5 Historical Development of Federal Government (Unity) Colleges

2.6 Teaching methods.

2.7 A to Z of Effective Teaching.

2.8 Review of Empirical Studies.

2.9 Summary of Literature Review.

#### **2.1 Theoretical Frameworks**

Learning theories were chosen for this research work because learning theories are conceptual frameworks that describe how information is absorbed, processed, and retained during learning. Learning brings together cognitive, emotional, and environmental influences and experience for acquiring, enhancing, or making changes in one's knowledge, skills, values and the world views.

There are three main categories of learning theory. Namely

##### a) Behaviorism

Skinner in Raymond, U. and Ogunbameru, M.T. (2005), Coined the term "behaviorism." Critical of Wundt's emphasis on internal states, Watson insisted

that psychology must focus on overt measurable behaviors. Watson believed that theorizing thoughts, intentions or other subjective experiences was unscientific. Behaviorism as a theory was primarily developed by B. F. Skinner. It loosely encompasses the work of people like Edward Thorndike, Tolman Guthrie, and Hull. What characterizes these investigators are their underlying assumptions about the process of learning. In essence, three basic assumptions are held to be true. First, learning is manifested by a change in behavior. Secondly, the environment shapes behavior. And thirdly, the principles of contiguity and reinforcement are central to explaining the learning process. For behaviorism, learning is the acquisition of new behavior through conditioning.

There are two types of possible conditioning namely:

- (1) **Classical conditioning**, where the behavior becomes a reflex response to stimulus as in the case of Pavlov's Dog. Pavlov was interested in studying reflexes, when he saw that the dogs drooled without the proper stimulus. Although no food was in sight, their saliva still dribbled. It turned out that the dogs were reacting to lab coats. Every time the dogs were served food, the person who served the food was wearing a lab coat. Therefore, the dogs reacted as if food was on its way whenever they saw a lab coat. In a series of experiments, Pavlov then tried to figure out how these phenomena were linked. For example, he struck a bell when the dogs were fed. If the bell was sounded in close association with their meal, the dogs learned to associate the sound of the bell with food. After a while, at the mere sound of the bell, they responded by drooling. Pavlov's work laid the foundation for many of psychologist John B. Watson's ideas. Watson and Pavlov shared both a

disdain for “mentalistic” concepts and a belief that the basic laws of learning were the same for all animals whether dogs or humans.

- (2) **Operant conditioning** where there is reinforcement of the behavior by a reward or a punishment. The theory of operant conditioning was developed by B. F. Skinner and is known as Radical Behaviorism. The word ‘operant’ refers to the way in which behavior ‘operates on the environment’. Briefly, a behavior may result either in reinforcement, which increases the likelihood of the behavior recurring, or punishment, which decreases the likelihood of the behavior recurring. It is important to note that, a punishment is not considered to be applicable if it does not result in the reduction of the behavior, and so the terms punishment and reinforcement are determined as a result of the actions. Within this framework, behaviorists are particularly interested in measurable changes in behavior. In operant conditioning we learn to associate a response (our behavior) and its consequence and thus to repeat acts followed by good results and avoid acts followed by bad results.

Since behaviorists view the learning process as a change in behavior, educators arrange the environment to elicit desired responses through such devices as behavioral objectives, competency-based education, and skill development and training.

b) **Cognitivism (psychology)**

Cognitive theories grew out of Gestalt psychology. 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. Over the years, the Gestalt psychologist provided compelling demonstrations and described principles by which we organize our sensations into perceptions. Gestalt

views of learning have been incorporated into what have come to be labeled cognitive theories. Two key assumptions underlie this cognitive approach:

- (1) That the memory system is an active organized processor of information and
- (2) That prior knowledge plays an important role in learning. Cognitive theories look beyond behavior to explain brain-based learning. Cognitivists consider how human memory works to promote learning. The major difference between gestaltists and behaviorists is the focus of control over the learning activity: the individual learner is more key to gestaltists than the environment that behaviorists emphasize.

Educators employing a cognitivist approach to learning would view learning as internal mental process where in order to develop learner capacity and skills to improve learning, the educator structures content of learning activities to focus on building intelligence and cognitive and meta-cognitive development.

**c) Constructivism (learning theory)**

Constructivism is a revolution in educational psychology. Built on the work of Jean Piaget and Jerome Bruner, constructivism emphasizes the importance of active involvement of learners in constructing knowledge for themselves. Constructivism emphasizes top-down processing: begin with complex problems and teach basic skills while solving these problems. Constructivism explains why students do not learn deeply by listening to a teacher, or reading from a textbook. Learning sciences research is revealing the deeper underlying basis of how knowledge construction works. To design effective environments, one needs a very good understanding of what children know when they come to the classroom. This requires sophisticated research into children's cognitive development. The

learning theories of John Dewey, Marie Montessori, and David Kolb serve as the foundation of constructivist learning theory.

In summary, the effect of teaching methods must focus on overt measurable behaviours in terms of students performance, compelling demonstrations and described principles of teaching methods by which we organize our sensations into perception must be provided, the teaching methods chosen emphasised active involvement of learners in constructing knowledge for themselves

## **2.2 Conceptual Framework**

**Demonstration Teaching Method:** Omosewo (2004) defined demonstration method as a process of presenting or establishing facts or principles. A procedure of doing or performing something in the presence of others either as a means of showing them how to do it themselves or illustrate a principle.

For the purpose of this study Demonstration Teaching method is defined as doing activities immediately after the teacher.

**Assignment Teaching Method:** Douglas in Aggarwal (2006) defined Assignment method as an instructional technique comprises the guided information, self learning, writing skills and report preparation among the learners.

For the purpose of this study Assignment method is defined as learning for self-discovery.

**Performance:** Is the average score of Student in each of the test given or administered. Performance in this study it is used to assess the effects of Teaching Method on a group of Students.

### **2.3 Historical Development of Accounting**

The history of Financial Accounting according to John (2009) is more than just a story of money and numbers. It is the story of the world's evolution from bartering and local trade to a time global economy. So much history's written records are in the form of accounting documents. The very earliest accounting records date to 7500 BC, when cities in the Middle East traded coins made in clays for livestock, grains and fabric. Papyrus scrolls dating from 3000 BC still survive to this day, showing financial and trade transactions from ancient Egypt, including inventory of property owned by Pharaohs as well as detailed building records and payroll reports. It wasn't until the first century AD however, that the Greeks developed some of the first banking systems, accounting records of which still exist.

The birth of Financial Accounting as a respected profession can be traced to the Italians during the Renaissance. Italian merchants during this time developed extensive trading routes across Europe, as well as regional banking centres, where funds and goods were carefully tracked using the first system of double entry bookkeeping. This double entry system is still the most commonly used today. The most concrete milestone in the history of Financial Accounting came in 1494, when Italian business man Luca Pacioli published the first accounting textbook, called "Summa." This book detailed the double entry bookkeeping system that was just coming into use during this period, and has led many to call Paciolo "The father of Accounting.

During the 1930s, the United States government formed a committee on accounting principles with the goal of standardizing the accounting process for the purpose of income tax and financial reporting. The result was the creation and implementation of GAAP, or Generally Accepted Accounting Principles. This "textbook" on the accounting process is still used throughout most of the Western world to

standardize financial reporting. Nigeria had a long standing history in National and international trade even before colonialism came to Africa. Before that time, properly organized system of trade and government were in existence in the ancient kingdoms, empires of Benin, Oyo, Kanem Borno which are still in the present day Nigeria. It cannot be denied therefore that both national and international traders as well as the system of government in those days were in need of accounting information. Although accounting is often called the language of business, in fact, both government and private organizations used accounting information. Thus, even though the precise period when bookkeeping and accounting was introduced in Nigeria was not known. There is no doubt that it is history in the country covered a period long before the colonialists.

It was only quite a few years after the appearance of the colonialists that the Institute of Chartered Accountants of Nigeria (ICAN) was formed. It is this body of accounting as well as other similar bodies that professional firms of accountants are usually associated with. The granting of Royal Charter is in 1886 to the National African Company (NAC) which later became the Royal Niger Company (RNC) made it compulsory for the company to keep proper accounting records from them until Independence on 1<sup>st</sup> October, 1960. The laws and regulations governing accounting in Nigeria were almost the same as the ones in Britain, or they were Nigerians trained in Britain.

According to John (2009), the history of accounting dates back to the earliest days of civilization driven by trade system of crops and products necessary for survival. He observed that as the barter system expanded to include monetary exchange, methods were formalized by 2000 BC to include the creation of accurate records of the quantities and relative values. According to Desantis (2013), accounting is the 'oldest profession'. In fact, since prehistoric time families had to account for food and clothing to face the cold

seasons. Later when man began to trade, the concept of value was established and monetary system was equally developed. As civilization evolved, business grew and so did capital market and with that accountability. Aliyu (2008), observed that business operators and most wealthy individual have found it necessary to record their wealth and establish a standard unit of measurement. As a result the means of measurement became currency and the system of accounting became necessary. Therefore, it led to the adoption of Pacioli's system of accounting which is still in use up to this day. However, technological advancements have brought about revolutionalization of the accounting profession. Katers (2010) noted that in recent years, accounting software like peach Tree and quick Books have brought the financial ledger into the electronic world with features unthinkable to accountants only a generation ago.

Also, Desantis (2013) observed that business today require immediate accounting information activities and indices to be available at the push of a button/key. The trends in the information age are to conceptualize and implement accounting as a database information system gathering all the quantitative and qualitative events of all the areas of an organization. Another important phase in the historical development of accounting was the establishment of accounting standards. As the accounting profession grew, the need for standards to guide the operation of accountants became necessary. Another factor that led to the establishment of accounting standards was as a result of the great depression and the stock market crash. That was why Adukia (2009) stated that pressure on accounting profession to establish uniform accounting standard began to surface after the stock market crash in 1929. A number of people felt that insufficient and misleading financial statement information led to inflated stock prices, and that it contributed to the stock market crash and the subsequent depression.

With time, accounting became a profession in Nigeria, as a result, the need for the establishment of the Institute of Chartered Accountants of Nigeria (ICAN) which was established in 1965, as a legal body responsible for the regulation of the practice of accountancy in Nigeria. It is now compulsory that anyone who wants to be a chartered accountant in Nigeria must be a registered member of the ICAN. And what is called Financial Accounting today is just an aspect or a branch of accounting which is studied as a subject or course. Asaolu (2002) defines Financial Accounting as the branch of accounting involving the preparation and publication of financial statements, earnings, reports and other forms for disclosure to shareholders, regulators and any other stakeholders.

#### **2.4 Objectives of Accounting**

Accounting provides the following information for those who use or need it Desantis (2013):

##### **1. keep systematic records**

Accounting is done to keep a systematic record of financial transactions. In the absence of accounting there would have been terrific burden on human memory which in most cases would have been impossible to bear.

##### **2. Protect business properties**

Accounting provides protection to business properties from unjustified and unwarranted us. This is possible on account of accounting supplying the information to the manager or the proprietor.

##### **3. Ascertain the operational profit or loss**

Accounting helps in ascertaining the net profit earned or loss suffered on account of carrying the business. This is done by keeping a proper record of revenues and expenses of a particular period. The profit and loss account is prepared at the end

of a period and if the amount of revenue for the period is more than the expenditure incurred in earning that revenue, there is said to be a profit. In case the expenditure exceeds the revenue there is said to be a loss.

#### **4. Ascertain the financial position of business**

The profit and loss account gives the amount of profit or loss made by the business during a particular period. However, it is not enough. The businessman must know about his financial position i.e. where he stands, what he owes and what he owns? This objective is served by the balance sheet or position statement.

#### **7. Facilitate rational decision making**

Accounting these days has taken upon itself the task of collection, analysis and reporting of information at the required points of time to the required levels of authority in order to facilitate rational decision making.

The importance of accounting and its scope has increased as accountancy has not just remained a skill of keeping records. Deep analysis, compliance, rectification and lawfulness have become some new integrates of accounting. Accounting is the basic need of a business organization to find out where it stands. It is of great essence to provide the basis for planning and budgeting while dealing measurement of economic activities and communicating Financial information to the users for decision making. Accounting is also meant for protecting the properties of business and communicating the results obtained from the Financial statements to the intended parties like shareholders, debtors, creditors and investors while meeting the legal requirements.

Accounting is included in those fields that are growing faster in this era. It is dynamic at the present time and meets the growing demands of trade, commerce and industry. It is appropriate to mention here that the advent of industrial revolution and

technological advancements have given rise to widen more business prospects at the same time as bringing about change in the domain of accounting by which it has now begun to be known as a tool of management for planning and controlling process. Thus, it can be rightly said, in the present day and age, no economic activity can be carried out successfully with no thought of accounting.

According to American Accounting Association (2010), accounting has been defined as ‘the process of identifying, measuring and communicating information to permit judgment and decision by the users’. Yet another definition of American Institute of Certified Public Accountant (AICPA) is that “accounting is the art of recording, classifying and summarizing in a significant manner and in terms of money transactions and events which are, in part at least, of Financial character and interpreting the results thereof”. Accounting entails recording, classifying and summarizing of business transactions. It is a process of identification, measurement and communication of economic information involving four interconnected phases. They are outlined herein: At the outset, the first phase is meant to record the economic events or transactions – depending upon their occurrences, chronologically in the books of accounts – called journals. This process is known as journalizing. Next comes the phase of ledger – posting. It is the process by which all the transactions are synthesized account-wise so that the accumulated balance of each of those accounts can be determined. The process of ledger posting is virtually important as it helps in ascertaining the net effect of various transactions during a given period. The subsequent stage is preparing the trial balance which involves the arrangement of all ledger accounts having been aggregated into debit and credit balances. This activity enables to check and confirm whether the total of debts is equal to that of credit.

Finally, comes the phase of preparing Financial statements. This phase is meant for finalization of accounts by measuring profit or loss account and preparing balance sheet – at the end of accounting period. Every business needs to have two prime objectives such as to earn profit and to remain solvent and the information in relation to these objectives while ensuring whether they are being accomplished is provided by Accounting. Accounting is important in the sense that are being accomplished is provided by accounting. Accounting is important in the sense that it enables a business house to maintain complete and orderly prepared records of economic events by way of preparing books while facilitating the information for various purposes. Furthermore, it helps to ascertain the net results in terms of profit or loss (income statement) and providing the information about Financial position of the business (balance sheet) to the owners of a business relating to what the entity owns in the form of assets and what it owes in the form of liabilities at a particular point of time. Accounting information is valuable to the concerned managers too so as to ensure whether the business entity is being directed as it should be and simultaneously it is a means to provide the information to the investors to find out the future prospects of business. It is also useful for the employees and customers in order to know the condition of the business entity.

Accounting is the basic and of a great assistance to management for planning, controlling and decision-making process. It is with the help of accounting information that the performance of an entity can be appraised, at the same time as its methodical records make possible to eliminate the frauds and the thefts, furthermore, being concerned primarily with the creation of financial information for its users, accounting process and efficiency of a business. Hence, accounting is must for every business. Exclusive of accounting leads to create chaos and discrepancies in business transactions. Accounting ought to be there for a business to run with accuracy, efficiency and effectiveness in terms

of overall economic activities and their result. Accounting helps the management in planning and decision-making process. There is no replacement of sincere and talented accountants, nor of their capabilities nor of their diligence because their services offered in keeping track of every single one economic event while protecting entire business properties are so strong and efficient that the need of even highly paid bodyguards of businessmen is eclipsed. As it goes in the words of Elvis Presley, I don't have any use for bodyguards but I do have a specific use for two highly trained certified public accountants"

## **2.5 Branches of Accounting**

Accounting has seven forms of branches, according to Smith (2000) viz: Financial Accounting, cost accounting, management accounting, auditing, tax accounting, fund accounting and forensic accounting. These forms of accounting have been developed to serve different types of objectives. The forms of accounting are:-

### **1. Financial Accounting**

It is the original form of accounting. It is mainly confined to the preparation of Financial statements for the use of outsiders like creditors, banks and financial institutions, etc. The chief purpose of Financial Accounting is to calculate profit or loss made by the business during the year and exhibit Financial position of the business as on a particular data.

### **2. accounting**

Function of cost accounting is to ascertain the cost of the product and to help the management in the control of cost. One of the principal functions of the cost accountant is to assemble and interprets cost data, both actual and prospective for the use of management in controlling current operations and in planning for the future.

### **3. Management accounting or managerial accounting**

It is accounting for management i.e. accounting which provides necessary information the management for discharging its functions. It is the reproduction of Financial Accounts in such a way as will enable the management to take decisions and to control various business activities.

### **4. Auditing**

Auditing is the examination and verification of company accounts and the firm's system of internal control. There is both external and internal auditing. External auditors are independent firms that inspect the accounts of an entity and render an opinion on whether its statements conform to GAAP and present fairly the financial position of the company and the results of operations. In the US, four huge firms known as the Big Four – Price water house Coopers, Deloitte Touche tomatsumu, Ernst and Young and KPMG-dominate the auditing of large corporations and institutions. The group was traditionally known as the Big Eight, contractor to a Big Five through mergers and was reduced to its present number in 2002 with the meltdown of Arthur Andersen in the wake of the Environ scandals.

The external auditor's primary obligation is to users of financial statements outside the organization. The internal auditor's primary responsibility is to company management. According to the Institute of Internal Auditors (IIA), the internal auditor evaluates the risks the organization faces with respect to governance, operations and information systems. Its mandate is to ensure: (a) effective and efficient operations; (b) the reliability and integrity of financial and operational information; (c) safeguarding of assets; (d) compliance with laws, regulations and contracts.

## **5. Tax accounting**

Financial Accounting is determined by rules that seek to best portray the financial position and results of an entity. Tax accounting, in contrast, is based on laws enacted through a highly political legislative process. In the US, tax accounting involves the application of internal revenue service's rule at the federal level and state and city law for the payment of taxes at the local level. Tax accountants help entities minimize their tax payments. Within the corporation, they will also assist Financial Accountants with determining the accountancy for income taxes for financial reporting purposes.

## **6. Fund accounting**

Fund Accounting is used for nonprofit entities, including governments and not-for-profit corporations. Rather than seek to make a profit, governments and nonprofits deploy resources to achieve objectives. It is standard practice to distinguish between a general fund and special purpose funds. The general fund is used for day-to-day operations like paying employees or buying supplies. Special funds are established for specific activities like building a new wing of a hospital. Segregating resources this way helps the nonprofit maintain control of its resources and measure its success in achieving its various missions. The accounting rules for federal agencies are determined by the Federal Accounting Standard Advisory Board, while at the state and local levels; the governmental accounting standards board (GASB) has authority.

## **7. Forensic accounting**

Finally, forensic accounting is the use of accounting in legal matters including litigation support, investigation and dispute resolution. There are many kinds of forensic accounting engagements: bankruptcy, matrimonial divorce,

falsifications and manipulations of accounts or inventories and so forth. Forensic accountants give investigate and analyze financial evidence, give expert testimony in court and quantify damages.

## **2.6 Historical Development of Federal Government (Unity) Colleges**

Federal unity colleges in Nigeria were first established by the Colonial Administrators as model schools that will set standards for similar schools in Nigeria. The Colonial government established King's College in 1909 and Queen's College in 1927 all in Lagos and stopped further opening of such schools in the country. Unieboje (2009) remarked that when Nigerians were fighting to dismantle Colonial rule in the Country, the then kaders formed political parties along tribal grouping. When Nigeria got her independence in 1960, Unieboje (2009) Stressed that regionalism and tribalism set in which led to the emergence of three regional government with headquarters in Kaduna, Ibadan, Enugu with a weak central government in Lagos. Some Nigerians who were after the oneness of the Country were not comfortable with the trend. To stem these tribal intrigues, the central government under the leadership of Tafawa Balewa detribalized Nigerians to live and learn in the same environment for five to seven years in remote areas of the country. Hence the establishment of the other three unity schools in Sokoto, Okposi and Warri in the year 1966. From inception to date, a hundred and four (104) unity colleges have been established in various states in Nigeria.

The objectives of Unity colleges according to Zwingina (2009) include the following:-

1. To advance the course of national integration and Unity in Nigeria.
2. To widen access to learning.
3. To serve as model for state and other private schools.

4. To serve as bench marks for Quality improvement in our school systems.

The founding fathers believed that a new generation of Nigerians will arise and live and also work in faith and love and unity for one common goal of a better Nigeria in peace and harmony (Unieboje, 2009).

## **2.7 Teaching Methods**

The word ‘method’ is often used very loosely. It has been supposed to involve a body of fixed and stereotyped modes of procedures each applicable to its appropriate subject as a kind of ritual to be observed by all teachers, and in all circumstances. In this sense, method has been rightly scorned and is now becoming discredited. It is important to remember that good method can result only from the constant observation of certain broad principles, These include orderly procedure in teaching, an arrangement of subject matter which will avoid waste of time and energy and a redistribution of emphasis which will secure the greatest cooperation from the pupils and maintain their active interest”.

Teaching methods are the tools/means through which practicing teachers engage their students into meaningful activities as a result of which ideas, values and facts are learned. Methods are the procedures by which objectives or goal can be easily attained. The use of method in teaching accounting conserves the energy of the teacher enhances his success and quicken the learner understanding. According to Ajoma (2009), teaching method is the professional technique teachers adopt in their instructional exercises to enable them impart relevant knowledge and skills to their students. Obi (2005) opined that teaching techniques are strategies employed by the teacher to enhance teaching. Also, Omosewo (2004) considers teaching method as the art of creating learning situations and making pupils think by providing books, equipment, materials and questions to be answered. From the definitions given, it could be deduced that the

responsibility of the selection and adoption of teaching method to be used in the teaching of a subject or a particular topic lies on the shoulder of the teacher since there is no stereotyped method or strategy to be adopted. It is in the light of this that Omosewo (2004), opined that, it is difficult to give a simple answer to the question, “what is the best way to teach” or to say, “teach this way, follow these rules and all will be well.” So much depend on the teacher needed to have a good understanding of the several methods of teaching available to the teacher in presenting his lessons to students. These teaching methods of teaching as listed by Baba (2007) are lecture method, project method, class method, group method, questioning method Demonstration method and Assignment method. Each of these methods are briefly explained as follows:-

### **2.7.1 Lecture method**

This is the type of method of teaching in which the teacher prepares the content to be learned in advance is otherwise called Conventional Teaching Method. Materials are prepared bearing in mind, the age, ability and educational background of the students. The teacher gives instruction by way of talking, explaining and citation of examples to support the content of the lecture. Ideally, a one-hour lecture is supposed to be backed up with a two-hour research by the students. Aliyu (2008) opined that lecture method is a situation where the teacher talks and tells while students listen. The lecture method of teaching irrespective of the different views of authors is still the most widely used form of teaching. Abimbola (2004), was of this view that the lecture method is still the best method for teaching students new concepts and principles. Also in the view of Siagh and Rana (2004), the lecture method has received more criticisms than any teaching strategy yet it continues to be used extensively; they believe that the lecture method is undoubtedly one or the most efficient means of purveying large quantities of information

in short period of time. The advantages of this method of teaching are listed by Ahmed (2007) as:-

- (a) It is good for mature students who need to be directed on how to get the materials necessary for their work.
- (b) It saves time and energy on the part of both the students and lecturers
- (c) It encourages the spirit of self-reliance and independent work
- (d) It is a good strategy for teaching large classes especially these days of large student enrolment in schools
- (e) It is applicable for teaching a range of school subjects, is therefore indispensable.

The disadvantages stated by Ahmed (2007) were:

- (a) Immature students may not conduct any research and may therefore rely on the lecturer's note
- (b) Some lecturers see lecturing as dictation session and therefore are not lecturing at all.
- (c) There may be a risk of misquoting or writing things incorrectly on the part of the students.
- (d) Lazy students cannot learn anything meaningful in this arrangement.

### **2.7.2 Project method/activity method**

This deals with a particular idea, task, unit or materials to be learned under the guidance of the teacher. The idea or task is transformed into the content, which is to be learned through the activities designed by the teacher.

Ajoma (2009), described the project method as a student centre method of teaching and learning in business education in which learners are allowed a great deal of

involvement right from the beginning to the end of the project. The method enhances student's full participation and quick assimilation of skills. Mill (2007), saw the project method of teaching as the most effective ways of arousing students interests. The use of the project method of teaching can help students to be innovative, thoughtful and creative, since they are fully engaged in the learning process. Howell and Mordini (2003), affirmed that the project method of teaching serves the interest of the students best by utilizing problem-solving to encourage critical thinking, progressing through the steps of investigation, planning, testing, evaluation and improving during their project fabrication. Ahmed (2007) stated the advantages of project method of teaching as follows:

- (a) It creates and sustains the learner's interest because they will be engaged in meaningful activities.
- (b) It is a problem-solving exercise/method
- (c) It makes learning real and as practical as possible.

### **Disadvantages**

- (a) It may create confusion and disorder if the planning, organization and supervision are faulty.
- (b) Identification and selection of projects is difficult for most teachers.
- (c) It may be costly in terms of human and material resources that may be required for the identified project.

### **2.7.3 Class method**

This is the type of teaching arrangement in which the learners are grouped in a class of 25-40. The teacher prepares his lesson based on his knowledge of the chronological age, class and previous knowledge of the learners. It presumes that children of the same age have average mental ability and could learn at the same rate under normal circumstances. Teachers due to the obvious reasons of being the traditional method

frequently use this method of teaching. Ahmed (2007) further stated the advantages of class method:

- (a) It is very economical because one teacher could attend to a class of 40 at a time and even more.
- (b) It gives the teacher a prominent role of being the master who is the source of knowledge to be acquired by the students.
- (c) It gives leadership training to the pupils who may be appointed to head the classes.
- (d) It encourages peer learning and the spirit of interdependence as students could learn from one another.
- (e) It promotes interaction among students who may come from different families, ethnic and cultural backgrounds.

Some points to note using class method:

- (a) Consider the average age and mental ability of the students
- (b) Involve students otherwise some students will not participate.
- (c) Be democratic and objective
- (d) Give consideration to weak students.

#### **2.7.4 Group method**

According to Ahmed (2007), in this method the teacher divides the students into groups for the purpose of instructions. Each group may be assigned a task, reading, recording and production of items in case of practical activities. The groups are given definite tasks, enough instructions and the necessary conditions sometimes group leaders are appointed. They will be reporting to the teacher the observations, problems or question that may arise while doing the work. The teacher in this arrangement serves as a consultant or guide. He goes round the groups giving them the necessary assistance or

answering their questions. The task assigned to the group if arranged well will keep the learners busy for the period of the lesson and beyond. Group method poses challenges to students because they have to understand or accomplish the work given.

According to Mishra (2007), group learning is often called collaborative learning or peer teaching he explained that this teaching technique fasters student's face-to-face interaction, interpersonal and small group skills, group processing, individual accountability and personal responsibility, and positive interdependence. It also gave students the opportunity to affirm their learning through teaching others and provides students with other styles of teaching that may be more accessible to them. The Dynamic Flight Handbook (2003) defined the group learning method as an instructional strategy which organizes students into small groups so that they can work together to maximize their own and each others learning.

It was further stated that numerous research studies in diverse school settings and across a wide range of subject areas, indicate promising possibilities for academic achievement with this strategy. For example, advocates have noted that students completing group learning, group tasks tend to have higher test scores, higher-self-esteem, improved social skills and greater comprehension of the subject they are studying. Group learning method ensures students participation in the teaching and learning process instead of being passive and waiting for whatever the teacher has for the lesson, the students in this learning method contribute maximally. Some elements are responsible for the success of this method which according to Johnson in mishra (2007) are:

- i. Positive independence: students feel responsible for their own and group's effort

- ii. Face-to-face interaction: students encourage and support one another; the environment encourages discussion and eye contact.
- iii. Group behaviours: group members gain direct instruction in the interpersonal, social and collaborative skills needed to work with others occurs
- iv. Group processing: group members analyze their own and the group's ability to work together.

Group learning method changes students' and teachers' roles in classrooms. The ownership of teaching and learning is shared by groups of students and is no longer the sole responsibility of the teacher. The authority of setting goals, assessing learning and facilitating learning is shared by all. Wachanga and Mwangi (2004) emphasized that the shared responsibility and interaction are likely to generate better inter-group relations, and result in better self-images for students with histories of poor achievements. Again, there is need for proper planning when using group learning method to teach students, else the efforts put in by both the teacher and the students will be fruitless. Mishra (2007) opined that group learning requires good planning in order to be successful. He stated that the following points should be noted: Group work as a learning strategy must be appropriate for the course objective. Moreso, the group task must be clearly outlined, feasible and relevant to the course objectives. It often helps to provide students with an explicit rationale for group work. Furthermore, group membership must be determined carefully and positive social interaction within the groups based on instructor awareness of student abilities or social skills, some teachers assign specific roles such as task director, time keeper, social monitor and reporter to group members.

Finally, group work must be assessed appropriately. Some instructors ask students to rate each other's performance and some ask for self-evaluation. Most instructors give

students some combination of individual and group grade, although for some tasks, one or the other is chosen.

### **2.7.5 Questioning method**

Questioning method is sometime referred to as the Socratic Method because it took its root from Socrates. According to Aliyu (2008), questioning method is where the teacher develops concepts and thinking by students through developmental questioning. The questions asked by the teacher help the students to think reason and organize their thoughts to be able to give answers. Fajemidagba (2004), also expressed that Socratic Method is translated to mean “question and answer thus: “the teacher asks a question: one students answers” the teacher reacts and ask another question which is responded by a second student and so forth”. The believed that the method is extremely valuable as a way to guide developmental thinking, to stimulate creativity, problem-solving, to initiate discussion and to stimulate quick recall of requisites needed for the day’s lesson. Siagh and Rana (2004) reported that questioning is an important part of the teaching process without which no teaching can be effective. They went further to state its advantages: one is that the teacher can easily know through the questions whether his students have followed him or not. Second is that it keeps the students alert and therefore, keep their attention intact. Besides good questions can generate healthy discussions that may lead to a better understanding of the material by the students. Questioning breaks the passivity and monitoring that often pervades in a class as most teacher use lecture method only. Mishra (2007) asserted that posing questions can be an effective technique. The author further gave the following tips for the effective use of questions:

- i. Wait long enough to indicate that you expect students to think before answering.  
Some students know that if they are silent the teacher will give the answer.
- ii. Solicit the answer from a volunteer or a selected student.

- iii. Determine the student's confident level as you listen to the answer.
- iv. Solicit alternative answers or elaboration to provide material for comparison, contrast and assessment.
- v. Direct the ensuing discussion to the comparison, evaluation and extension of the offered answers rather than simple validation or refutation of right and wrong answers.
- vi. Pose a second or follow-up question to continue the exploration.

From the foregoing, it could be deduced that the questioning method could be combined with any other method of teaching. Fayemidagba (2004) is of this view that the question and answer method can be used effectively in combination with every other method.

#### **2.7.6 Demonstration Method**

Demonstration method is one of the major methods of teaching that is widely used in teaching and learning process. Taylor in Aliyu (2008) defined a Demonstration as an "illustration of a point in a lecture or lesson by means of something other than conventional visual-aid apparatus". Demonstration implies the presentation of a pre-arranged series of events or equipment to a group of students for their observation. Texts and web sites proffer a philosophy underlying the use of classroom demonstrations; that because demonstrations are entertaining, they will spark deeper interest in the current topic and prompt students to further study the subject. Many published articles relating to demonstrations take up this theme, for example, Meyer (2003) state that 'educators can generate and review vital interest in accounting through the use of well planned and effectively presented classroom demonstrations that attract and engage the active and

visual learners in today's classrooms'. Some of the important guidance for a successful demonstration are given below (Taylor, in Aliyu 1988):

1. Plan all the activities relating to demonstration in great detail
2. Ensure that all the equipment, illustrations and other relevant materials are procured in time and kept ready before the demonstration begins.
3. Breakdown the demonstration into suitable steps so that it can be easily understood by the students.
4. Proceed with the demonstration slowly so that all the students may grasp the details.
5. Wherever possible, involve students in demonstration.
6. Ascertain after every step whether the students have grasped the meaning, contents and explanation. Repeat if they have not followed it.
7. Give suitable verbal explanations for heightening the interest of the students.
8. Encourage students to analyze record and tabulate the results of their observation.
9. Make an assignment based on the demonstration.

There are certainly valid reasons for including demonstrations in introductory science courses: Swanson in aggarwal (2006) highlight one ostensible benefit to learners “just as an artist uses a paintbrush to reveal an underlying concept, a science educator uses a demonstration as his or her tool to illustrate scientific principles.

In both cases, the picture is worth a thousand words.” Milne and Otieno (2007) have found lecture demonstrations important in forging personal relationships between the instructor and students, particularly for “urban students belonging to marginalized groups” where the inclusion of lecture demonstrations produced greater student engagement during and after the introduction of concepts. More so, Cantrell (2004), grouped demonstration method of teaching as a method that is leader-centered, leader

active, learner-passive and content emphasis. The teacher demonstration method helps students to understand the concepts that are being taught before they are required to perform any task. This reduces the likelihood of trial and error learning. Omosewo (2004) defined demonstration method as a process of presenting or establishing facts or principles. A procedure of doing or performing something in the presence of others, either as a means of showing them how to do it themselves or illustrate a principle. He added that demonstration help to illustrate a fact or principles, visualize processes, show materials or specimens, portray methods or techniques create a problem situation, stimulate interest finding information and evaluate pupils' achievement.

Sola and Ojo (2007) referred to the teacher-demonstration method as lecture-demonstration. They believe that a good demonstration is always accompanied by explanation which is usually a lecture they concluded by defining lecture Demonstration method as a teaching technique that combines oral explanation with “doing” to communicate processes, concepts and facts. It is particularly effective in teaching a skill that can be observed. Coffey (2009), Demonstration can be used to provide learning opportunities in classes. He added that when using Demonstration method in classroom, the teacher performs the tasks step by step so that the learner will eventually be able to complete the same task independently. After performing the Demonstration, the teacher's roles become supporting students in their attempts, providing guidance and feedback and offering suggestions for alternative approaches. These are some of the ways students can benefit from Demonstration method.

### **Benefits of teacher-demonstration method**

Teacher-demonstration methods have several benefits as stated by Aliyu (2008). The following are benefits of teacher-demonstration method:

- a) It gives students confidence. They turn to their textbook reducing the problem work with a feeling of assurance.
- b) It uses the textbook as a teaching aid, not as the major instructional medium. The textbook becomes a reference source and supplements the class presentation.
- c) It centers upon the teacher the responsibility for teaching
- d) It permits the use of sound teaching principles. Bookkeeping words and terms may be related to student's experience, new meaningful experiences, provided, concepts dramatized and principles visualized.
- e) It places a premium understanding as opposed to memorization, copying is discouraged because students have confidence in the ability to do the work on their own. Colburn (2000) observes that this method allows the teacher to gain better understanding about how the student views the phenomena so as to modify their teaching accordingly.

### **2.7.7 Assignment Method of Teaching**

The Assignment method is the most common method of teaching especially in teaching of science. It is a technique which can be usually used in teaching and learning process. It is an instructional technique comprises the guided information, self learning, writing skills and report preparation among the learners. The Assignment method is an important step in teaching and learning process (Douglas in Aggarwal 2006)

#### **Objectives of Assignment Method**

Bates in Aggarwal (2006) defined that the Assignment given in the lesson concerned to the student must train them in self learning and to acquire the presentation skills of the learners. The Assignment method inculcates the learning experience and information retrieval and report writing skills. The following objectives can be derived from the Assignment method. The diverse and multiple learning experiences must be

coordinated with a common method is an important objective in teaching of science. The Assignment method can integrate and coordinate the different learning experiences of a learner from different approaches.

- a. It provides good training for information seeking and retrieval behavior.
- b. It inculcates the self learning attitude among the students.
- c. It provides information analysis and research attitude to the learners.
- d. It develops the learning experiences from various sources.

### **Step/stages in Assignment**

In order to achieve the desired objectives from the Assignments, the teacher should mind the following steps/stages before assigning the work to the students.

1. The assignment must be lesson concerned and related with the text books and curriculum.
2. The topic/unit of the assignment must be explained with the availability of resources.
3. The core of the subject or unit must be clarified.
4. The hard and difficult portions of the assignment need to be explained well.
5. The topics/units irrelevant to the assignments must be defined very well.
6. The questions and answers for the assignment provided to the learners must comprise the following:
  7. Questions must investigate the learners/students attitude.
  8. Questions need to express whether the students have gone through the entire questions and assignment instructions.
  9. The answers must be simple and smaller in nature.
  10. The questions must allocate space for diagrammatic illustrations by the students
  11. Questions can provide experimental work and tools for the students.

### **Qualities/Features of a Good Assignment:**

The significance of the Assignment has not been felt by the students because they were given by the individual without having proper understanding of the objectives of assignment method. According to Tram in Aggarwal (2006) Assignments given with ambiguous instruction and lesser time to complete the task are also results in to sub-standard work by the students. A good assignment has the following best features and provides a good learning experience that is, Assignment must;

- a. Be relevant to the subject taught to the students.
- b. Reflect the affinities with the subject contents in the text book concerned.
- c. Be simple and enable the students to complete it within the stipulated time.
- d. Avoid ambiguous, complex information and instructional structure.
- e. Have clear and definite objectives.
- f. Be given with other methods of teaching enable the good learning experiences.
- g. Be given ensuring the level of the students' age, attitude, skills and availability of resources for the topic/unit.
- h. Develop the creativity and capable of individual learning by doing.
- i. Challenge the Students thinking and analysts power.
- j. The group assignments may encourage the coordinated learning among the students.

### **Types of Assignments:**

Generally, the assignments are classified into two types viz Home Assignment and School Assignment.

## **Home Assignments**

The Assignments given by the teacher is completed by the students in their home with the help of reference books and instructions/information provided by the teacher. The completed assignments were evaluated by the teacher.

## **School Assignments**

Prior to the experiments to be done or any difficult tasks, the teacher interrogates some questions regarding the experiment or tasks. The students have to find the answer with the help of text books and library books and report it in written form. The teacher observes the information collected by the students for the assignment. If the information collected is relevant and sufficient, the students will be allowed to proceed further towards the experiment or tasks. Otherwise they are again instructed with further information and clarification to resubmit the assignments, such assignments are termed and known as school assignments.

## **Teacher's Role in Assignment Method:**

In order to achieve the effective learning experience among the students through the Assignment method teacher has his/her own important role and functions in this method. The following role and functions are considered mandatory for every teacher when executing the Assignment method.

1. In teaching of science subject the lesson is divided into easier and appropriate parts that should be able to pursue as assignment topics.
2. The assignments must be interrelated and develop from one to another gives good learning experiences.
3. Teacher must have some targets in the learning experiences that to be acquired by the students from the assignments.

4. Before giving the assignment works to the student's progress sheet should have been prepared by the teacher.
5. Teacher should have the complete bibliography and references for the subject he assigned for the assignment to the students.
6. The reference and required information must be given with guidelines to the students when they opt for assistance in their assignment as well as in other academic works.
7. The teacher must have the list of the assignments and its feed back with the problem solving guidelines to reduce the gaps in learning process among the students.

Active sheets must be prepared and kept under his custody for the experiments and laboratory work.

The assignment represent one of the most important phases of teaching. Orum in Aggarwal (2006) suggests, "teachers generally do not appreciate the importance of the assignment, and the work of the pupils probably suffers as much from hasty or careless assignment as from any other single cause". Whether or not assignment should be given to the student is a controversial point. Extreme views have been expressed regarding the usefulness of Assignment. The Assignment task has been emphatically denounced by Bray in Aggarwal (2006). Wrote, "under normal conditions, a reasonable day's work for a student has been done at the close of the afternoon and assignment as it is generally organized does more good than harm from the point of view of examination success.

Boice, (2000) has listed the following types of assignment:

- (a) Page or paragraph assignment: often thought of as the textbook assignment.

This method is still widely used as recent studies have revealed.

- (b) Chapter assignment: Another form of the textbook assignment though vastly different from the page or paragraph form. Chapters usually are of a unitary nature and involve some elements of completeness within themselves.
- (c) Topical assignment: This type may or may not centre on a single chapter in a textbook. It has a wealth of possibility in the social sciences particularly.
- (d) Problem assignment: where an arbitrary distinction is set up between a problem and a project, the type becomes very valuable form of assignment.
- (e) Project assignment: Adapted especially to the workshop, natural science and some measures to the social sciences. Its special appeal is through the natural motor activity required.
- (f) Experience assignment: Most frequently used in mathematics. It represents old traditional approach to teaching although if used in combination with other types, this form can be used very effectively.
- (g) Individual or group report assignment: Used extensively as a device to supplement other types and to provide for individual differences in interests and capacities within the class; very effective.
- (h) Unit assignment: It may apply to any extensive segment of classroom activity that presents factors of cohesion and a relatively complete additional element around which the unit may resolve itself as a core. A rather pretentious problem may serve as this unitary core.
- (i) Experimental assignment: This is a form of the problem and project types characteristic of the science laboratory. Too often in practice, it does not represent either an experiment or a problem in the true sense. It can be made a vital instrument of educational training if properly used.

- (j) Practice assignment: This type represents an assignment of repetitions of activities designed to produce mental or motor skills.

Essentials of an assignment according to Orum in Aggarwal (2006) were as follows Assignment should:

- i. Be clear and definite
- ii. Be concise but sufficiently detailed to enable each student to understand the task assigned.
- iii. Anticipate special difficulties and suggest ways to remove them.
- iv. Relate the new unit to past experience.
- v. Make students to understand the importance.
- vi. Arouse an interest in advance work.
- vii. Provide for differences in the ability and interest of students.
- viii. Be motivated chiefly by the hope of worthwhile achievement, rather than scholastic reward or the fear of punishments.
- ix. Stimulate thought.
- x. Provide necessary and specific directions for the study of the lesson.
- xi. Be adjusted to the time and opportunity of the class.
- xii. Be varied and adaptable to the needs and interests of the students.

Purpose of assignment is stated as follows according to Aggarwal (2006): which were to:

1. Provide opportunities to students work independently and thereby to develop in them self-reliance and initiative.
2. Develop habits of reading regularly among the students.
3. Provide opportunities to the students to utilize their leisure time profitably. It is generally seen that our school children waste their precious time in loitering about or making mischief when no such work is given to them.

4. Give them an opportunity to do practice what is done in the school.
5. Finish the prescribed courses in time. The syllabus is too heavy to be finished in the classroom work.
6. Serve as a link in the parent-teacher cooperation. It enables the parents to know that regular work is being done in the school.
7. Develop permanent interests and to train the students in the profitable use of leisure.
8. Enable the child to revise his previous lesson and prepare the next one.
9. Provide remedial measure for backward children.
10. Give chance to every child to progress at his own speed.

### **Methods of correction**

This is an important aspect of Assignment method of teaching, correction should be properly done in order to achieve the set goal i.e.:-

1. Correction by the teacher: This is the best method and should be usually resorted to.
2. Correction with the help of the best students in the class: Sometimes it may not be possible for the teacher to correct the work himself and he may resort to the help of the bright students. It is very important that in such cases a teacher must have a cursory glance over the work and then he should sign it.
3. Correction with the help of the blackboard: In language lessons, this method may be used.
4. Correction by interchanging the exercise books: Dictation work is generally checked by this method and it saves a lot of time without any loss to any individual student.

The secondary education Commission observed, “When a great deal of assignment is given and it is not properly scrutinized by the teacher, the mistakes of spelling of grammar, of expression, of involved presentation and above all, of confused thinking remain undetected and are likely to become imagined. That is why a little assignment willingly done and carefully corrected is far better than a great deal of slipshod work reluctantly accomplished.

## **2.8 A - Z of Effective Teaching**

Effective teaching is a comprehensive concept. Several variables are involved in teaching. The teacher through his training is equipped to be in-charge of the teaching and learning process and as a result is responsible for the effectiveness of the teaching and learning process. In line with this, Siagh and Rana (2004) were of the view that, able teachers always find ways and means to improve their teaching technique. With the changes in time, the teachers are asked to employ newer methods of teaching their students more effectively so that they can be able to cope with the demand of the one. Bastick in Aggarwal (2006) defined effective teaching as maximizing student’s academic attainment and teacher and students course satisfaction. This definition is further supported by Boice (2000), who believed that effective teaching requires being able to decide what to teach and how to teach it, and assessing how well your students have learned what you are teaching.

It is clearer that effective teaching is very important to the realization of the aim and objectives of the teaching and learning process. The issue of effective teaching is a concern to a lot of authors and they have come up within number of ideas about it. Berk (2005) derived twelve strategies to measure effective teaching, which include student ratings, peer ratings, teaching evaluation, videos, student interviews, alumni ratings,

employer ratings, administrator ratings, teaching scholarship, teaching awards, learning outcome measurements and teaching portfolios.

Effective teaching could be analyzed through the alphabetical manner according to Aggarwal (2006) as:-

**A** “A” is for alertness on the part of the teacher to the multifarious needs of the learners. Alertness is very helpful in tracking appropriate decisions and timely corrective measures. A is also for adaptabilities handling several situations.

**B** ‘B’ is for businesslike attitude. It is to be ensured that every learner in the class, remains busy in realizing the goals set

**C** ‘C’ stands for cooperative/group teaching-learning. The learners must be made active partners.

‘C’ is for clarity of purpose. The teacher and the learners must be clear about the goals for the achievement of which they are working.

‘C’ is for clarity of the subject matter taught. A teacher must make all possible efforts to make his lesson clear. Difficulties of the learners must be appreciated and clarified.

**D** ‘D’ stands for democratic classroom environment.

‘D; is for discovery. Children should be guided to find out new facts, ideas and principles. It helps children in becoming independent and resourceful learners.

‘D; stands for democratic discipline.

**E** ‘E’ stands for expectancies. Each learner should be expected to learn. No learner should be considered without any potential.

‘E; stands for enthusiasm. The teacher himself must demonstrate enthusiasm for his work.

‘E; stands for appropriate etiquettes.

- F** 'F' is for feedback. Feedback helps the teacher and the learners to take timely corrective measures for the completion of the task.
- 'F; stands for faith of the teacher in himself.
- G** 'G; is for goal setting. Appropriate goals should be set for the learners. They should also be made clear about the suitability of goals. Efforts may be made to associate the learners with the setting of goals.
- H** 'H' is for hardwork on the part of the students as well as teachers.
- 'H' is for humour. Humour on the part of the teacher releases fatigue and tension.
- 'H' stands for human touch.
- I** 'I' stands for involvement of all the learners in classroom activities and experiences.
- 'I' stands for impartial attitude.
- 'I' stands for inspirational teaching-learning.
- J** 'J' stands for just attitude. 'J' stands for judicious rewards and punishments.
- K** 'K' stands for knowing children's abilities, aptitudes and interests.
- 'K' stands for the knowledge of the sub-matter.
- L** 'L' stands for linking present, past and future knowledge.
- 'L' stands for leadership qualities.
- M** 'M' stands for motivation. 'M' stands for management of the class.
- N** 'N' stands for needs of the learners and their satisfaction.
- O** 'O' stands for open-mindedness. 'O' stands for out of class activities.
- 'O' stands for objectivity in approach.
- P** 'P' stands for praise. Verbal and non-verbal praise of children can motivate them to hardwork.
- 'P' stands for personal contact with every learner.

- Q** 'Q' is for quiz. From time to time, quiz competitions may be arranged in the class.  
'Q' stands for quality teaching. 'Q' stands for question-answers.
- R** 'R' stands for review of the lesson.  
'R' stands for relationships. 'R' stands for resourcefulness.
- S** 'S; stands for success experience. Success motivates the learner to achieve more.  
'S;' stands for scientific temper.  
'S; stands for self-analysis and self-control.
- T** 'T' stands for technology of teaching.  
'T' stands for tutoring which involves removing difficulties individually or in small groups.
- U** 'U' stands for individual attention to teaching.  
'U' stands for unbiased attitude to the treatment of controversial issues.
- V** 'V' stands for visual aids.  
'V' stands for variety of experiences.  
'V; stands for voice-modulated.  
'V' stands for variation in the presentation.
- W** 'W' stands for welcoming attitude  
'W' stands for warmth towards students.
- X** 'X' stands for x-ray of the teaching process. It implies finding out of the difficulties and potentials of the students.
- Y** 'Y' stands for yardstick i.e. same standard basis of making a judgment on the performance of the students.  
'Y' stands for you, implying that you (students) are the most important element in the teaching-learning process.  
'Y' stands for yearning, for improvement.

**Z** 'Z' stands for zeal and zest for work.

'Z' stands for zenith or excellence.

## **2.9 Empirical Studies**

The study of Anukan (2004) on a comparison of the achievement of students taught Accounting by Experimental and those taught Accounting by Traditional approaches such as the Conventional used of lecture methods. The purpose of the study was to determine the level of awareness of senior secondary school students on double entry principles of accounting, the effect of teaching double entry principles of accounting by experimental instructional approach and traditional approach on student's retention ability. It was also to compare male and female student's achievement in double entry principles of accounting based on experimental instructional approach. The population for that study was 100 Accounting students in four (4) public secondary schools and the same number of students was taken as sample size and they were of the same social-economic background, admission and promotion policy and the same public secondary schools. The study took four (4) weeks of treatment using 160 minutes per week, a test was conducted and the results analyzed at the alpha level of 0.05 using t-test statistical method.

The study revealed that the experimental instructional approach in the groups displayed aptitude concerning retention of double entry concept than the traditional approach. The result also showed that the knowledge of double entry accounting method was low and very much inadequate among many students tested in the study. The researcher observed certain uncontrollable variables in the study, which might have contributed to the said result. Among these were the classroom environment, teacher's qualification, and the students' academic ability. The use of one post-test was equally not good enough for such generalization of result. Present study was related to past study,

because of the satisfaction measured in the study, also similar because the study was carried out in four schools of different location.

Raymond and Ogunbameru (2005) carried out a research on comparative analysis of two methods of teaching Financial Accounting at Senior Secondary School in Ondo state. The population of the study comprised of 820 students in Okitipupa Local Government Area in Ondo state offering Financial Accounting in the Secondary Schools. One control group and one experimental group of SS2 from the secondary schools that have at least one graduate Financial Accounting teaching qualifications were randomly chosen for the study. The treatment lasted for five weeks comprising one single period of forty (40) minutes and double periods of eighty (80) minutes per week during which data were collected and the result analyzed at the alpha level of 0.05, using t-test/z-test as the main statistical tool.

The result showed that the use of guided discovery method in place of conventional method improved student performance in Financial Accounting. The researcher observed that the sample population of schools selected were too many due to the fact that it was an experimental research. It would be difficult to control the extraneous variables. Nevertheless, the present study is related to the previous study because it is a framework and t-test/z-test statistical method were used which is similar to this work.

A research work was conducted by Mohidin, Jaidi, Sang and Osman (2009) on effective teaching methods and Lecture characteristics on Accounting Students at University of Malaysia Sabah (UMS). The study was to enlighten the perceptions of the undergraduate Accounting students on the teaching methods and lecture characteristics that they considered as effective in their learning process. The research design adopted

was the descriptive survey research method. The population for the study was the entire students studying Accounting at the school of Business and Economic, UMS, excluding the fourth year Students. A total number of one hundred and fifty (150) copies of the questionnaire were given out to students to fill but one hundred and seven (107) were returned and used for the study. The independent variables consist of teaching methods and lecture characteristics. On the teaching methods approach, concentration was more on the methods used in teaching either it was more on teacher-centered or learner-centered approach, whereas, lecturer characteristics implied that characteristics of a teacher in relation to knowledge, personality and attitude in general. On the other hand, dependent variable was the effective teaching using the Three Ability Framework (3AF) by Bastick.

The following null hypotheses guided the study:

- a. There were significant relationship between the learning-centered approach and effective teaching.
- b. There were significant relationship between the teaching-centered approach and effective teaching.
- c. There were significant relationships between the knowledge expertise of the lecturer and effective teaching.
- d. There were significant relationships between the attitude of the lecturer and effective teaching.
- e. There were significant, relationships between the personality of a lecturer and effective teaching.

The findings revealed that all independents variables had a positive influence in effective teaching perceived by students especially when single regression was employed. The results was slightly different when multiple regression was used, out of five independent variables, only four showed significant positive relation toward teaching

effectiveness as perceived by students. The analysis further explained that lecturer characteristics also played an important role in determining the effective teaching especially in accounting subjects.

The researcher made a very good effort in the research work even though the area covered was only one university. The researcher would have used a wider area since it was a survey work. Also, the researcher would have stated the hypotheses in a null form instead of the alternative way it was stated, because in education it is advisable to state hypotheses in null forms. The ongoing research is however similar to this work since it is concerned with the Comparative study of effects of using two methods of teaching Financial Accounting in order to determine their effectiveness. This work is similar to the present research work in the used of teaching methods, been experimental in nature and the result been analyzed at the alpha level of 0.05.

A related research was conducted by Olowodun (2009), on the strategies for effective teaching of Accounting in Senior Secondary Schools in Kaduna State. A descriptive survey design was used for the study. The study involved a population of one hundred and five (105) Accounting teachers in Seventy (70) senior secondary schools in five (5) Education inspectorate Divisions in Kaduna state. The entire population was studied. The research question that guided the study was:

What planning strategies for effective teaching of Accounting in senior secondary schools are utilized in Kaduna state?

The null hypotheses which was tested at 0.05 level of significance was:

There is no significant difference in the mean responses of urban and rural teachers regarding planning strategies for effective teaching of Accounting utilized in senior secondary schools in Kaduna State.

The researcher used a structured questionnaire with fourteen (14) items to elicit information from accounting teachers in the urban and rural areas in Kaduna State. The questionnaire was scored using the four-point Likert rating scale.

The statistical tool for testing the null hypothesis was t-test.

Based on the data collected and analyzed, the recommendations of the study included:

Learning activities must be well planned so as to achieve their objectives.

Learning experience be planned at the level of maturity and ability to the learner.

Adequate preparation ensures effective teaching.

Well planned activities should contain materials and teaching aids needed to carry out the plan.

The use of instructional materials should be planned by the teacher

The teacher should structure instruction to meet the student individual needs.

The researcher conducted a good research relating to the ongoing study since the study aimed at improving the teaching of Financial Accounting in Senior Secondary Schools. However, the students input on the strategies for effective teaching of Accounting would have been considered. Again, the researcher gave recommendations instead of stating what was actually found out from the study.

Umar (2010) conducted an experimental study on the comparative analysis of exposition and inquiry methods of teaching and learning Financial Accounting. The design for the study was quasi experimental. The variables considered in the design were control group represented by C, experimental group represented by E, the pre-test represented by 01, the post-test represented by 02, exposition instructional approach represented by X1 and inquiry instructional approach represented by X2. Experiments lasted for 2 hours each week in each group of the study for five weeks. The population for the study comprised of one hundred and eight-seven (187) senior secondary II Financial

Accounting students in eight (8) private secondary schools in Zaria metropolis. The schools were considered because of common socio-economic background, admission and promotion policy, staffing and accented type of conduct permitted by the government for private schools.

The researcher used eight (8) school students for the random drawing exercise where each student was represented by the name of the school in the population sample. The instrument for the study were two, i.e. Financial Accounting achievement test I (FAAT-1) which served as the pre-test and Financial Accounting evaluation test-2 (FAET-2) which served as the post-test. In order to ensure standard, all the test items were drawn from the question papers of WAEC and NECO of 1996 to 2006. The procedure for data collection was test one (Financial Accounting Achievement Test) was administered to all the 43 students in the first week before treatment started. The pre-test scores served as a basis for comparing student performance in Financial Accounting test before and after treatment. Exposition and inquiry methods of teaching were carried out for the period of five weeks.

The result showed that all the students performed better in the post-test than the pre-test. The study revealed that the pre-test and post-test differences in the mean performances of students in Financial Accounting was significant, it was not by chance but as a result of the treated given to the students in form of instructional method used. The students were taught with inquiry teaching method (experimental group) and exposition teaching method (control group). The research studies are similar in terms of instruments used that is FAAT-1 and FAET -2 but different in terms of Methods been used in teaching Partnership Accounts.

Okoli (2011), the research design for the study was quasi design using two experimental groups and a control group. The population comprised of 1,753 students from eleven public senior secondary schools (SSII) offering Financial Accounting in Gombe State for 2010/2011 academic session. The assigning of the two schools into experimental groups I and II was by the principle of chance. The researcher wrote experimental group I on a piece of paper and experimental group II on another piece of paper and squeezed it. Then called two students, a boy and a girl to represent the two experimental schools. The boy representing GDSS (pilot), Gombe while the girl representing Shehu Abubakar Government Day Secondary school, Gombe State. Whatever the two representatives picked automatically became the experimental group of the two experimental schools.

The result on the effectiveness of the three instructional methods in the teaching of Financial Accounting in Secondary Schools results based on the analyzed data showed that the mean performances of students were 98.1000, 102.4000 and 88.2000 for students exposed to problem-solving method, teacher-demonstration method and conventional methods respectively. The similarity to this research work is in terms of instruments used FAAT-1 of pre-test and FAET-2 of post-test in collecting data and also in the used of Demonstration Method as well.

## **2.10 Summary of Reviewed Literatures**

A number of teaching methods available to the Financial Accounting teacher identified in the review are lecture method, Demonstration method, Assignment method, discussion method, field trip method and project method. The teaching methods are basically grouped into two categories that is, teacher-centered and learner-centered. The chapter discussed in detail the teacher-demonstration method where the teacher explains as well as showed students the steps in solving problems and also assignment teaching

method which allows the learner to use their previous knowledge in the class to handle problems assigned to them to work. There exists evidence proving that students who were given the freedom to explore areas based on their personal interest, and who were accompanied in their learning by supportive, understanding facilitator, not only achieved superior academic results but also developed socially and grow personally. Some researched findings revealed the demonstration method of teaching to only make students to be a dependent on teacher, while assignment methods of teaching created opportunity for students to be on their own and used their initiative.

Teaching method is posited to promote effective teaching and learning and students academic performance. Therefore, the study was addressed to allow effective teaching and learning also enhances Academic Performance in Financial Accounting at the secondary school. Researched evidence shows that the process by which effective learning takes place is determined to a great extent, by the Teaching Method used by the teacher. Mostly the studies revealed evidence that student-centered methods were more effective than the teacher-centered methods widely used.

None of the related empirical Studies reviewed, showed the effect of Demonstration and Assignment method on Students Academic Performance in partnership account a fundamental problem area in accounting. However, this was able to fill the existing gap.

## **CHAPTER THREE**

### **RESEARCH DESIGN AND METHODOLOGY**

This chapter dealt with the following sub-headings:

- 3.1 Research Design
- 3.2 Population of the Study
- 3.3 Sampling Size and Sampling Procedure
- 3.4 Instrument for Data Collection
  - 3.4.1 Validity of the Study
  - 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**

This research was carried out using quasi-experimental design. This design, according to Olayiwola (2007), provides some degrees of control for possible extraneous or confounding variable that might affect either the internal or external validity (or both).

#### **3.2 Population for the Study**

The population of this study comprised of 248 all financial accounting students in SSS1, SSS2, SSS3 in Federal Government Colleges, Kaduna state that is, Federal Government Girls College, Zaria having one hundred and seventeen(117) Financial Accounting Students and Federal Government College Kaduna having one hundred and thirty one (131) Financial Accounting Students during 2012/13 academic year. These are Two (2) Federal Government Unity Colleges in Kaduna state at present that are offering Financial Accounting and are registered with West African Examinations Council

(WAEC) and National Examinations Council (NECO) having a total number of 248 students. The breakdown of the population is as given in Table 3.1.

**Table 3.1 Population of the study**

<b>S/N</b>	<b>Name of school</b>	<b>Class</b>	<b>B</b>	<b>G</b>	<b>Total</b>
1.	F.G.C Kaduna	SS 1	21	27	48
		SS2	17	28	45
		SS 3	18	20	38
2	F.G.G.C Zaria	SS 1		40	40
		SS2		45	45
		SS 3		32	32
<b>Total</b>			<b>56</b>	<b>192</b>	<b>248</b>

Source: field survey, 2014

### 3.3 Sample Size and Sampling Procedure

The sample size is ninety (90) students of financial accounting, the selection was in line with Ndagi, in Saleh (2003) who stated that the educational researcher should select sample by method that ensure the provision of unbiased suitable close estimate of the relevant characteristics of the population. The breakdown of the sample population is as given in table 3.2

**3.2 Sample of the study**

<b>S/N</b>	<b>Name of schools</b>	<b>Total</b>
1	FGG Kaduna	45
2	FGGC Zaria	45
<b>Total</b>		<b>90</b>

**Source: field survey, 2014**

Purposive sampling procedure was used to select SS 2 Financial Accounting Students in FGC Kaduna and FGGC Zaria. It is on the basis of this that the researcher wrote on three (3) tickets one Control Group and the other two Experimental Groups that is Demonstration and Assignment Groups for FGGC, Zaria and FGC Kaduna respectively

for the research. In Each college, the students were randomly divided into three groups of 15 students per group. In a group Control group was written on a paper for Fifteen (15) Students. Demonstration group was equally written on another paper for Fifteen (15) Students and Assignment group too written for Fifteen (15) Students as well in each of the two colleges. The Experimental Groups in each college was taught Partnership Accounts by the researcher using Demonstration and Assignment Teaching Methods, while the Control group in each college were taught Financial Accounting by the researcher as well who used Conventional Teaching Method also known as Lecture Teaching Method to teach them Partnership Accounts.

### **3.4 Instrument for Data Collection**

The instrument used for data collection was the financial accounting achievement test (FAAT), which was in two parts, part one served as the pre-test and the part two served as the post-test. In order to ensure standard, all the test items were drawn from the past question papers of WAEC and NECO of 1993 to 2003. The pre-test was mainly objectives and the scores served as a basis for comparing student's performance in Financial Accounting test before treatment. It was obvious that the three groups each has common take-off background or knowledge in Financial Accounting before administering treatment. Post-test consisted of fifteen (15) multiple choice questions with four (4) options (Appendix 11). The options were rearranged to avoid possibility of guessing each question carried 4 marks for a total of 60 marks.

For post-test, the post-test instrument from WAEC and NECO past examination question papers from 2006 to 2011 was developed by the researcher. It consisted of 15 (fifteen objective test items) 4 marks for each correct answer and one essay question with 0.5 mark each for every correct answer, 2 marks for clear and neat require prepared answers and 1 marks for every student who attempted the theory Question as in (appendix

vi) split into sections 'A' and 'B'. The test unit of the post-test was based on the part of the course outline which covered definition, principle, theories of partnership, profit and loss appropriation and simple final account. In order to test the three (3) domains of learning which are cognitive, affective and psychomotor chances were given for enough items or questions to be drawn by the researcher which facilitate the researcher to want to conduct the test in form of both objectives and essay. The objectives test drawn were to test the skill of students in cognitive, psychomotor and affective domains of learning while the essay questions were set to test skills applications by students in recording accounting entries as well as to test retention ability of the learners.

#### **3.4.1 Validity of the study**

Validity content of the measuring instrument was done by use of standardized questions which were from past question papers of WAEC and NECO examinations and were given to the researcher's supervisors and other experts in Business Education from the Rank of Senior Lecturer to check for relevance of the question to the topic to be taught and to avoid ambiguity and provide room for suggestions, advice, correction and recommendations of some experts in the field.

#### **3.4.2 Pilot study**

In order to appraise the selection of the test questions, a pilot test of the instrument was conducted at Christ Secondary School, Zaria, in Kaduna State. using twenty (20) students, 10 boys and 10 girls and assess the intellectual capacity of the students in answering the question, since it is obvious that the sample that is Christ Secondary School had similar attributes and background with the target population for the research in terms of Qualified Teachers, Classroom Structures and Entry Qualifications. The instrument

was administered on the 20 Students with two weeks between first and second administration.

### **3.4.3 Reliability of the instrument**

The reliability of the test instrument was determined using data collected from the pilot study in Christ Secondary School, Zaria Kaduna State. The test-retest reliability coefficient was 0.76. This reliability coefficient was positive and high hence the instrument was adjusted reliable and stable based on Olayiwola (2007) statement that the reliability coefficient of 0.5 and above is adequate.

### **3.5 Procedure for Data Collection**

The researcher collected a letter of introduction from the Department of Vocational and Technical Education (Appendix I) which was used to introduce the researcher to the two authorities, the researcher proceeded to the colleges to collect data. The data collection phase lasted for five weeks comprising of double period of ninety minutes per week for each group. All the students in the groups that is Experimental Groups and Control Groups were given a pretest using Financial Accounting Achievement Test as in Appendix II, a week before treatment started. Meanwhile, the Pretest scores served as a basis for comparing students' performance in Financial Accounting test before treatment. Demonstration, Assignment and Lecture teaching methods were carried out for the period of five weeks. In the first week the researcher gave both the experimental and the control groups a pretest, collected the scripts and marked. The second, third and fourth weeks were for the teaching, the experimental groups with the help of graphical representations in teaching Partnership Account while the control group was taught with chosen accounting concepts. In the 5<sup>th</sup> week, a post-test was given to both the experimental group and the control group (Appendix IV and VI),

the Scripts were collected, marked, scored and recorded to make comparison between the groups.

### **3.6 Procedure for Data Analysis**

Mean was used for mean achievement score for the four (4) research questions analysis, while inferential statistics such as t-test was used to test all the itemized null hypotheses at 0.05 level of significance which was used also for the analysis of data gathering through the use of FAAT. The performance of post-test for both the experimental group and control group was computed and compared for the study.

**DECISION RULE:** If  $t\text{-cal} > t\text{-crit}$ , reject the  $H_0$ .

If  $t\text{-cal} < t\text{-crit}$ , accept the  $H_0$ .

## CHAPTER FOUR

### DATA PRESENTATION AND ANALYSIS

This chapter presented and analyzed data collected for drawing conclusion on the four research questions and null hypotheses formulated for the study effects of demonstration and assignment teaching methods on academic performance of students in financial accounting in senior secondary schools in Kaduna state”. Data analysis and the interpretation of findings for the study were done on the basis of post-test on the control and experimental groups. Descriptive analysis of the performance was carried out; these included the use of percentage, mean and standard deviation. The four (4) research question sand four (4) null hypotheses were tested using inference statistics of student’s t-test decision rules at 0.05 level of significance.

#### 4.1 ANSWERS TO RESEARCH QUESTIONS

##### 4.1.1 Research Question One

**What is the effect of demonstration method on performance of students in financial accounting?**

Detail of data collected to answer this research question is as attached in appendix V while the summary is presented in Table 4.1

**Table 4.1 Summary of post-test Achievement Score of Demonstration and Lecture Teaching Method Groups.**

<b>Students group</b>	<b>N</b>	<b>Mean Performance</b> $\bar{X}$	<b>S.D</b>	<b>S.E</b>
Demonstration Method	30	60.37	14.649	2.674
Lecture Methods	30	36.30	9.304	1.699

Source: Field Study data 2013-14 Academic Session

Table 4.1 showed the effect on academic performance using Demonstration and Conventional Teaching Methods in teaching Financial Accounting in Federal Government Colleges in Kaduna State. Following the data presented in Table 4.1 there were thirty (30) Students each in the two groups, that is the group exposed to Demonstration Teaching Method and those exposed to Lecture Teaching Method. The group exposed to Demonstration Teaching Method had mean performance of 60.37, standard deviation (S.D) of 14.649 and standard error (S.E) of 2.674. On the other hand, the group exposed to Lecture Teaching Method had mean performance of 36.30, standard deviation (S.D) of 9.304 and standard error (S.E) of 1.699. This revealed that Students exposed to Demonstration Teaching Method had higher Academic performance than their counterparts under the Lecture Teaching Method in Financial Accounting.

#### **4.1.2 Research Question Two**

**What is the effect of assignment method on performance of students in financial accounting?**

Detail of the data collected to address this research question is attached in appendix V while the summary is presented in table 4.2

Table 4.2: Extent of Effect on the performance of Students exposed to Assignment Teaching Method and those exposed to Lecture Teaching Methods.

Students' Group	N	Mean Performance	S.D	S.E
		$\bar{X}$		
Assignment Method	30	56.40	12.530	2.288
Lecture method	30	36.30	9.304	1.699

Source: Field Study data 2013-14 Academic Session

The data in Table 4.2 indicated that there were thirty (30) Students each exposed to Assignment and Lecture Teaching Methods. The Assignment Teaching Method Group had a mean performance of 56.40, standard deviation (S.D) of 12.530 and standard error (S.E) of 2.288. On the other hand, Lecture Teaching Method group had a mean performance of 36.30, standard deviation (S.D) of 9.304 and standard error (S.E) of 1.699. Thus with the mean score of 56.40 for Assignment Teaching Method, and 36.30 for Lecture Teaching Method, it clearly indicated that Students exposed to Assignment Teaching Method had higher Academic performance than those exposed to Lecture Teaching Method in financial accounting.

#### 4.1.3 Research Question Three

**What is the difference between performance of students taught financial accounting using demonstration method and those taught using assignment method?**

Detail of data collected to address this research question is as attached in appendix V which is summary in table. Table 4.3

**Table 4.3 Effect in the performances of students exposed to Assignment teaching methods and Demonstration Teaching Methods.**

<b>Students' Group</b>	<b>N</b>	<b>Mean Performance</b>	<b>S.D</b>	<b>S.E</b>
Assignment Teaching Method	30	56.40	12.530	2.288
Students' Scores				
Demonstration Teaching Method	30	60.37	14.649	2.674
Method Students' Scores				

Source: Field Study data 2013-14 Academic Session

The data in Table 4.3 were used to determine the effect in the performances of Students exposed to Assignment Teaching Method and those exposed to Demonstration Teaching Method. The data in Table 4.3 revealed that the thirty (30) students taught Financial Accounting using Assignment Teaching Method had mean performance of 56.40, standard deviation (S.D) of 12.530 and standard error (S.E) of 2.288. On the other hand, those exposed to Demonstration Teaching Method had the mean performance of 60.37, standard deviation (S.D) of 14.649 and standard error (S.E) of 2.674. Thus with the mean performance of 56.40 for Assignment Teaching Method and 60.37 for Demonstration Teaching Method, it showed that students exposed to Demonstration Teaching Method performed relatively better than those exposed to Assignment Teaching Method in Financial Accounting.

#### **4.1.4 Research Question Four**

**What is the extent of influence of demonstration, assignment and lecture methods on performance of students in financial accounting?**

In order to ascertain the effectiveness of the three Instructional Teaching Methods in Teaching Financial Accounting in Secondary Schools the data in Appendix V were used to collect detail regarding Research question Four. Table 4.4 shows the summary

**Table 4.4: Effectiveness of the Three Instructional Teaching Methods.**

<b>Students' Group</b>	<b>N</b>	<b>Mean Performance</b>	<b>S.D</b>	<b>S.E</b>
Lecture Method	30	36.30	9.304	1.699
Assignment Method	30	56.40	12.530	2.288
Demonstration Method	30	60.37	14.649	2.674

Source: Field Study data 2013-14 Academic Session

The Table 4.4 data revealed that three groups of students of thirty (30) each were exposed to three Teaching Methods that is, Lecture, Assignment and Demonstration Methods. Students exposed to Lecture Teaching Method had mean performance of 36.30, standard deviation (S.D) of 9.304 and standard error (S.E) of 1.699. Those exposed to Assignment Teaching Method had mean performance of 56.40, standard deviation (S.D) of 12.530 and standard error (S.E) of 2.288. Those exposed to Demonstration Teaching Method had a mean performance of 60.37, Standard deviation (S.D) of 14.649 and standard error (S.E) of 2.674. Thus with the mean performances of 36.30, 56.40 and 60.37 for Lecture, Assignment and Demonstration Teaching Methods respectively. It indicated that among the three groups, those taught using Demonstration Teaching Method had the highest mean performance, followed by those exposed to Assignment Teaching Method and the least were those exposed to Lecture Teaching Method.

#### **4.1.5 Research Question Five**

**What is the mean performance of boys and girls in the demonstration teaching method?**

Detail of the data collected to address this research question is attached in appendix v while the summary is presented in table 4.5

Table 4.5: different in the mean performance of boys and girls in demonstration teaching group

Group name	N	Mean performance x	SD	S.E
Boys	6	58.50	17.54	7.16
Girls	9	56.56	19.78	6.59

Source: field study data 2013-14 academic session

Table 4.5 data revealed that boys performance a little better than girls in demonstration teaching method with mean performance of boys to be 58.50, standard deviation (S.D) of 17.54 and standard error (S.E) of 7.16 thus with the mean score of 56.56 for girls, standard deviation (S.D) of 19.78 and standard error (S.E) of 6.59

#### 4.1.6 Research Question Six

**What is the mean performance of boys and girls in assignment teaching method?**

Detail of data collected to answer this research question is as attached in appendix v while the summary is presented in Table 4.6

Table 4.6 different in the mean performance of boys and girls in assignment teaching method.

Group name	N	Mean performance x	SD	S.E
Boys	6	60.17	14.39	5.87
Girls	9	62.00	13.47	4.49

Source: field study data 2013-14 academic session

Table 4.6 indicated that boys had a mean of 60.17, standard deviation 14.39 and standard error 5.87 while girls had a mean performance of 62.00, standard deviation 13.47 and standard error of 4.49. this revealed that girls performed a little higher than boys in assignment teaching method.

#### **4.2 Test of Null hypotheses**

Four research questions and four null hypotheses were raised for this study to achieve the study objectives. Therefore, the pre-test and post-test scores of the Financial Accounting Students were statistically analyzed at the significant level of 0.05 and the results interpreted. For null hypotheses one, two and three independent sample t-test statistics were used. While analysis of variance (ANOVA) statistics was used to test null hypothesis four. In the test of null hypotheses, when the calculated value was less than or equal to the critical value at 0.05 level of significance difference between the variable, the null hypothesis was accepted. On the other hand, when the calculated value was greater than the critical value, the null hypothesis was rejected. This implies that significant difference existed between the variables.

### Null Hypothesis One (Ho1):

**Demonstration method has no significant effect on students' performance in financial accounting.**

The data presented in Table 4.7 were used for testing null hypothesis one.

**Table 4.7 Test for Effect in the performance of Students exposed to Demonstration Teaching Method and Lecture Teaching Method.**

Group	N	Mean Performance	S.D	S.E	T – Calculated	t-Critical	df	p-V
Demonstration Method	30	60.37	14.649	2.674	7.694	2.0017	58	.000
Lecture method	30	36.30	9.304	1.699				

Source: Field Study data 2013-14 Academic Session

Table 4.7 data showed the results of independent t-test analysis used for testing the effect in the performance of Students exposed to Demonstration Teaching Method and Lecture Teaching Methods. The data from the Table 4.5 showed that the group exposed to Demonstration Teaching Method had mean performance of 60.37, standard deviation (S.D) of 14.649 and standard error (S.E) of 2.674, while those exposed to Lecture Teaching Method had mean performance of 36.30, standard deviation (S.D) of 9.304 and standard error (S.E) of 1.699. The calculated t value was 7.694, while the t critical was 2.0017 with the degree of freedom (DF) as 58.

This showed that there was significant effects in the performance of students exposed to Demonstration Teaching Method and those exposed to Lecture teaching method. Therefore, the null hypothesis which stated that there is no significant Effects on the performances of Students exposed to Demonstration Teaching Method and those exposed to Lecture Teaching Method was rejected.

## Null Hypothesis Two (Ho2):

**Assignment method has no significant effect on students' performance in financial accounting.**

Independent t-test statistics shown on table 4.8 was used to test for Effects in the performances of students exposed to Assignment and Lecture Teaching Methods.

Table 4.8 Tests for Effects on the performance of students exposed to Assignment and Lecture Teaching Methods.

Group	N	Mean Performance	S.D	S.E	T-Calculated	t-Critical	df	P-V
Assignment Method	30	56.49	12.530	2.288				
Lecture Method	30	36.30	9.304	1.699	-7.054	2.0017	58	.00

Source: Field Study data 2013-14 Academic Session

Table 4.8 data showed the results of independent t-test analysis used for testing the Effect in the performance of students exposed to Assignment Teaching Method and Lecture Teaching Methods. The data from the table showed that the group exposed to Assignment Teaching Method had mean performance of 56.40, standard deviation (S.D) of 12.530 and standard error (S.E) of 2.288, while those exposed to Lecture Teaching Method had mean performance of 36.30, standard deviation (S.D) of 9.304 and standard error (S.E) OF 1.699. The calculated t was -7.054 while the t critical was 2.0017 with the degree of freedom (df) as 58. This showed that there was significant Effects in the performance of students exposed to Assignment Teaching Method and those exposed to Lecture Teaching Method. Therefore the null hypothesis which stated that there is no significant Effect in the Academic performances of Students in Financial Accounting using Assignment and Lecture Teaching Methods was hereby rejected.

### Null Hypothesis Three (Ho3):

**There is no significant difference in the performance of students taught financial accounting using demonstration method and those taught using assignment method.**

The data in Table 4.9 were used to test for Effects in the Academic Performance of Students exposed to Assignment and those exposed to Demonstration Teaching Methods.

Table 4.9 Independent t-test statistics to test for Effects in the Academic Performance of Students exposed to Assignment and Demonstration Teaching Methods.

Group	N	Mean Performance	S.D	S.E	T – Calculated	t-Critical	df	P-V
Assignment method	30	56.40	12.530	2.288				
Demonstration method	30	60.37	14.649	2.674	1.127	2.0017	58	.264

Source: Field Study data 2013-14 Academic Session

Table 4.9 revealed that the mean performances, standard deviation (S.D) and standard error (S.E) for Assignment Teaching Method and Demonstration Teaching Methods were 56.40 and 60.37 (mean performances), 12.530 and 14.649 (S.D) and 2.288 and 2.674 standard error (S.E) respectively. The analyzed data using the independent t-test standard statistics presented in Table 4.7 showed that there was no significant effect in the performances of Students exposed to Assignment Teaching Method and those exposed to Demonstration Teaching Method. The calculated t was 1.127 while, the t critical was 2.0017 with the degree of freedom (df) as 58.

This showed that there is no significant effect on the performances of Students exposed to Assignment Teaching Methods and Demonstration Teaching Methods. Consequently, the null hypothesis which stated that there is no significant Effect in the performances of

Students exposed to Assignment Teaching Method and Demonstration Teaching Method is therefore accepted that is retained.

**Null Hypothesis Four (Ho4):**

**There is no significant difference in the extent of effect of demonstration, assignment and Lecture methods on performance of students in financial accounting.**

The data in Table 4.10(a) and 4.10(b) were used to test the effects in the performances of students in the using of the Three Instructional Methods.

Table 4.10(a): Analysis of variance (ANOVA) statistics to test the effects on the student's Academic performance of students taught with the Three Instructional Methods.

	Sum of squares	Df	Mean square	f- cal	f-critical	P-V
Between groups	9989.489	2	4994.744	32.706	3.101	.000
Within groups	13286.467	87	152.718			
Total	23275.956	89				

Source: Field Study data 2013-14 Academic Session

The data in Table 4.10(a) revealed that the sum of squares between groups was 9989.49, the degree of freedom (df) as 2 and the mean square was 4994.74. On the other hand, the sum of squares within groups was 13286.47, the degree of freedom as 87 and the mean square was 152.72. The f calculated was 32.706, while the f critical was 3.101. This showed that there were significant effects in the performances of students exposed to the Three Teaching Methods. A further test of significance among the three methods was calculated using LSD post-Hoc multiple comparison tests as revealed in Table 4.10 (b).

Table 4.10(b) LSD post Hoc multiple comparison test effects on the performances of students taught with Assignment, Demonstration and Lecture Teaching Methods

I group	J group	Mean diff. (i-j)	(S.E)	P-V
Lecture Method	Demonstration	-24.067	3.191	.000
Demonstration Method	Assignment	-20.100	3.191	.000
	Lecture	24.067	3.191	.000
Assignment method	Assignment	3.967	3.191	.217
	Lecture	20.100	3.191	.000
	Demonstration	-3.967	3.191	.217

Source: Field Study data 2013-14 Academic Session

The mean effect is significant at the .05 level

From Table 4.10(b) the LDS post-Hoc multiple comparison test between the performances of students in Financial Accounting taught with Assignment, Demonstration and Lecture Teaching Methods revealed significant effects in the performance of Students exposed to Demonstration and Lecture Teaching Methods. Therefore, the null hypothesis that stated that there is no significant effect in the used of the three instructional Teaching Methods was hereby rejected.

#### **Null Hypothesis Five (Ho5):**

**There is no significant different in the performance of boys and girls in demonstration teaching method.**

The data in Table 4.11 were used to test the different in performance of boys and girls in demonstration group.

Table 4.11 independent t-test statistics to test for difference in the academic performance of boys and girls in demonstration group

Group	N	Mean performance	SD	SE	t-calculated	t-critical	df	P-v
Boys	6	58.50	17.54	7.16	0.215	0.195	13	0.849
Girls	9	56.56	19.78	6.59				

Source: field study data 2013-14 academic session

Table 4.11 revealed that the mean performance, standard deviation (S.D) and standard error for boys and girls in demonstration teaching method were 58.50 and 56.56 (mean performances), 17.54 and 19.78 (S.D) and 7.16 and 6.59 stand error (S.E) respectively. The analyzed data using the independent t-test standard statistics presented in table 4.11 showed that there was no significant different in the performance of boys and girls in the demonstration group. The calculated t was 0.215 while, the t-critical 0.195 with the degree of freedom (df) as 13. Consequently, the null hypothesis which stated that there is no significant different in the mean performance of boys and girls is therefore accepted that is retained.

#### **Null Hypothesis Six (Ho6):**

**There is no significant different in the performance of boys and girls in assignment teaching method.**

There data in table 4.12 were used to test for different in the academic performance of boys and girls in assignment teaching method.

Table 4.12 independent t-test statistics to test for different in the academic performance of boys and girls in assignment teaching method.

Group	N	Mean performance	SD	SE	t-calculated	t-critical	df	P-v
Boys	6	60.17	14.39	5.87	0.250	0.252	13	0.805
girls	9	62.00	13.47	4.49				

Source: field study data 2013-14 academic session

Table 4.12 revealed that the mean performance, standard deviation (SD) and standard error for boys and girls in assignment teaching method were 60.17 and 62.00 (mean performances), 14.39 and 13.47(SD) and 5.87 and 4.49 stand error (SE) respectively. The analyzed data using the independent t-test standard statistics presented in table 4.12 shown that there was no significant different in the performance of boys and girls in assignment group. The calculated t was 0.250 while, the t- critical 0.195 with the degree of freedom (df) as 13. Consequently the null hypothesis which stated that there is no significant different in the mean performance of boys and girls is therefore accepted that is retained.

### 4.3 Summary of Major Findings

The study established that:

1. Demonstration method significantly affected students' performance in financial accounting. (P= 0.000)
2. Assignment Method significantly affected students' performance in financial accounting. (P= 0.000).
3. Demonstration and Assignment methods has no significant difference on the performance of students in financial accounting.(P= 0.264)

4. Demonstration, Assignment and Lecture methods significantly affected students' performance in financial accounting. (P= 0.000)
5. Demonstration method has no significant different on the performance of Boys and Girls in financial accounting. (p= 0.849)
6. Assignment method has no significant different on the performance of Boys and Girls in financial accounting. (p= 0.805)

#### **4.4 Discussion of Findings**

In research question one; there were mean performances of 56.40 and 36.390 between the two groups which showed that Assignment Teaching Method had a higher mean performance. A further test of the item using null hypothesis revealed significant effects between the two groups. This is contrary to the finding of Ediger (2001), who revealed no significant effects in the performances of students taught using Assignment and Lecture Teaching Methods. This finding however, agreed with Raymond and Ogunbameru (2005), who found significant effects in the performances of students taught using Assignment and Lecture Teaching Methods. To further support the findings of significant effects between Assignment and Lecture Teaching Methods Aggarwal (2006), opined that the Assignment Teaching Method given in the lesson concerned to the student must train them in self learning and to acquire the presentation skills of the learners.

In research question two, the mean performances for the two groups were 60.37 and 36.30 which showed that Demonstration Teaching Method had a higher mean performance than the Lecture Teaching Method. A further test of the item using null hypothesis two revealed that there was a significant effect between the performances of students exposed to the two methods. This finding is presented with the view by Aliyu (2008), who opined that Demonstration Teaching Method gives students confidence,

centers upon the teacher the responsibility for teaching permits the use of sound teaching principles and places a premium understanding as opposed to memorization. Also copying is discouraged because students have confidence in the ability to do the work on their own. More so, the Demonstration Teaching Method had added advantages as compared with the Lecture Teaching Method. Sola and Ojo (2007), referred to the Demonstration Teaching Method as Lecture-Demonstration. Furthermore they were of the opinion that a good Demonstration is always accompanied by explanation which is usually lecture. Therefore they believed that Demonstration Teaching Method combines all the techniques of Lecture Method and Demonstration. When using the Demonstration method the teacher tells and shows what steps to take in an educational process that is teacher performs the tasks step by step so that the learner will eventually be able to carry out the same task independently.

In research question three, the mean performances between the two groups stood at 56.40 and 60.37. This slightly higher performance of the students exposed to Demonstration Teaching Method may be as a result of what Aliyu (2008) observed, that only 40% of students possessed enough reading ability to read and comprehend satisfactorily the subject matter in book keeping. Since the Demonstration Teaching Method involves explanation and showing step by step the application of principles to problem situation, the problem of inability to read and comprehend is taken care of. Aliyu (2008), further explained that under the Demonstration Teaching Method all new subject matter was presented and explained by the teacher before it is studied from the textbook by the students. However, the results of the tested null hypothesis three on the comparison between the performances of students exposed to Assignment and Demonstration Teaching Methods showed no significant difference between the two groups of students. This implies that Assignment Teaching Method can equally be used in Teaching

Financial Accounting in Secondary Schools in Kaduna state so as to bring about improvement of performances of students.

On the effectiveness of the three Teaching Methods for Teaching of financial accounting in Secondary Schools, results based on the analyzed data showed that the mean performances of students were 60.37, 56.40 and 36.30 .30 for students exposed to Demonstration Teaching Method, Assignment Teaching Method and Lecture Teaching Method respectively. Based on the result, it was obvious that Demonstration Teaching Method was the most effective Teaching Method, followed by Assignment Teaching Method and the least effective was the Lecture Teaching Method. A further test of the item using null hypothesis four revealed that there were significant differences in the effectiveness of the three instructional Teaching Methods and that the difference between the performances of students exposed to Demonstration and Lecture Teaching Methods was significant. Therefore, the best method was the Demonstration Teaching Method.

In research question five there were mean performance of 58.50 and 56.56 between boys and girls which showed that boys performance a little higher than girls. A further test of the item using null hypothesis revealed no significant different in their performance. In research question six there were mean performance of 60.17 and 62.00 between boys and girls which showed that girls performance slightly higher than boys in assignment method. A further test of item using null hypothesis indicated no significant different in their performance. These findings agreed with Toby in Siagh *et al* (2004), who said that individual/group mean achievement score should serve as a basis for making judgment of whether a group/individual has achieved a targeted, stated objective or not. He was of the opinion that, mean achievement score should be regarded as a reliable performance indicator of the treatment (Instructional Teaching Method). Alberecht and Sack (2001) declared that existing pedagogy embedded in Accounting

Subjects, is unable to prepare efficiently for the changing business circumstances, since students are not exposed to the real Accounting world. They further observed that Lecture Teaching Method will thwart student's ability to learn real world skills. Meanwhile, the combination of Lecture Teaching Method and Assignment, Demonstration Teaching Method that is student – centered learning approach will develop self-achievement skills, leadership skills and team Corporation. The indication is that the actual rate of failure in financial accounting can be attributed to the results in the Teaching Method used in teaching the subjects.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSION AND RECOMMENDATIONS**

This chapter summarized the study, Conclusions were drawn and recommendations were made.

#### **5.1 Summary**

The objective of the study was to ascertain effects of Demonstration and Assignment Methods on students' performance in financial accounting in Federal Government Colleges in Kaduna State, Nigeria.

Six specific objectives were stated with six research questions and six null hypotheses. The six null hypotheses were tested with statistics at 0.05 level of significant. Quasi Experimental design was used as the research design for the study. The population of 248 students of SS 1, 2 & 3 out of which Ninety (90) students of SSS II offering Financial Accounting in senior secondary schools in Federal Government Colleges in Kaduna State were the Sample used for the study. The techniques used in the selection of students into groups that is, Assignment Groups, Demonstration Groups and Lecture Groups for the study was random sampling. The instrument used for collection of data for the study was Financial Accounting Achievement Test (FAAT). Data collections from the student's post-test scores were statistically analyzed. The four null hypotheses were tested at 0.05 level of significance. Hypotheses One, Two and Four were rejected, while null hypothesis three was accepted and retained.

Finally, this research study showed that (1) there was a significant effect on the performances of students exposed to Assignment Teaching Method and those exposed to Lecture Teaching Method with a high score. (2) On the effect of the performance of students exposed to Demonstration Teaching Method and Lecture Teaching Method, the

study revealed that there was also a significant effect on the performance of the students who were taught using Demonstration Teaching Method with a very high mean score. (3) The findings on those exposed to Assignment Teaching Method and Demonstration Teaching Method revealed no significant difference between their performances. Meanwhile, the mean performance of students exposed to Demonstration Teaching Method was slightly higher. (4) While comparing the effectiveness of the three instructional Teaching Methods, the result, showed that there were significant effects. Students exposed to Demonstration Teaching Method had the highest mean performance, next were those students exposed to Assignment Teaching Method and least were students taught using Lecture Teaching method. (5) no significant different in the performance of boys and girls in demonstration teaching group. (6) no significant different in the performance of boys and girls in the assignment teaching group.

## **5.2 Conclusion**

Based on the data collected as well as the findings of the study, it was concluded this way:

Demonstration Method and Assignment Method are effective when used in teaching financial accounting. Therefore, if Teachers fails to teach students Financial Accounting using Demonstration Method and Assignment Method the performance will continue to be poor and this will leads to Students dropping the subject leaving the Teacher with no one to teach and becoming unwanted in the Academic System. That is, the Teacher becomes unemployed

## **5.3 Recommendations**

The following recommendations were brought forward based on the research findings:

- a. Financial Accounting teachers should use Demonstration Method in Teaching Financial Accounting in the Senior Secondary Schools.
- b. Financial Accounting teachers should give Assignment and consciously assess and follow-up the student s progressive performances.
- c. In order to get adequate and effective result in the performances of Senior Secondary School Students, curriculum planner should emphasize on the use of Demonstration and Assignment methods of teaching.

#### **5.4 Suggestions for Further Studies**

The researcher suggests that -:

- (a) Research on Demonstration and Assignment methods of teaching should be carried out in another location in order to confirm its effectiveness.
- (b) The relationship among teaching method, teachers qualification and motivation on student's performance in Financial Accounting in Federal Government Colleges in Kaduna State, Nigeria.

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APPENDIX I



**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: Dr. I. M Haruna PGDE, (ABU), MSc (Bulgaria)

Your Ref: \_\_\_\_\_  
Our Ref: M.ED/EDUC/0636/2010-11

8<sup>th</sup> January, 2013

Date: \_\_\_\_\_

*Letter of Identification*

**OLADUNNI SARAH MUSA – M.ED/EDUC/0636/2010-11**

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: **Influence of Demonstration and Assignment Methods of Teaching financial Accounting on Students' Academic Performance in Senior Secondary Schools in Federal Government Colleges in Kaduna State.**

Please, kindly give her every assistance she may require.



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## APPENDIX II

**PRE-TEST OBJECTIVE QUESTIONS IN FINANCIAL ACCOUNTING**  
**COURSE TITLE: FINANCIAL ACCOUNTING**  
**TOPIC: PARTNERSHIP ACCOUNT WITH BALANCE SHEET**  
**TIME ALLOWED: 1 HOUR**

**Instructions:** Answer all questions by ticking the correct answer of your choice.

Use the following information to answer questions 1 to 4.

Sales	45,000
Opening stock	20,000
Closing stock	30,000
Expenses	15,000
Fixed assets	40,000
Debtors	10,000
Creditors	5,000
Purchases	25,000

1. The cost of goods sold is:
  - a. N15,000 [ ]
  - b. N45,000 [ ]
  - c. N20,000 [ ]
  - d. N30,000 [ ]
  - e. N15,000 [ ]
  
2. Net profit is:
  - a. N45,000 [ ]
  - b. N30,000 [ ]
  - c. N25,000 [ ]
  - d. N20,000 [ ]
  - e. N10,000 [ ]
  
3. Working capital is
  - a. N60,000 [ ]
  - b. N45,000 [ ]
  - c. N40,000 [ ]
  - d. N35,000 [ ]
  - e. N20,000 [ ]
  
4. Net profit percentage is:
  - a. 100% [ ]
  - b. 67% [ ]
  - c. 50% [ ]
  - d. 33% [ ]
  - e. 20% [ ]
  
5. The sales day book will show goods sold
  - a. For cash and credit [ ]
  - b. For cash [ ]

- c. On credit [ ]  
d. To wholesalers [ ]
6. T. Trader sets aside from his private funds N15,000 for business purposes. The N15,500 would be referred to as:  
a. Capital [ ]  
b. Loan [ ]  
c. Reserve [ ]  
d. Drawings [ ]  
e. Profit [ ]
7. Outstanding rent of N300 is paid by the proprietor. The effect on the balance sheet is that:  
a. Both the liabilities and assets are increased [ ]  
b. Both the liability and asset are decreased [ ]  
c. Liability is increased while the asset is decreased [ ]  
d. Liability is decreased while the asset is increased [ ]
8. Which of the following is not charged to manufacturing account?  
a. Raw material [ ]  
b. Factory wages [ ]  
c. Distribution expenses [ ]  
d. Royalties [ ]
9. The balance sheet is a statement showing:  
a. All assets and liabilities [ ]  
b. All balances [ ]  
c. Debit and credit entries of the business [ ]  
d. Capital and liabilities [ ]
10. The purpose of a trading account is to ascertain:  
a. Sales [ ]  
b. Gross profit or loss [ ]  
c. Net profit or loss [ ]  
d. Appreciated profit [ ]
11. Factory wages are always entered into the:  
a. Sales account [ ]  
b. Manufacturing account [ ]  
c. Profit and loss account [ ]  
d. Trading account [ ]
12. In manufacturing account, price cost plus factory overhead is known as:  
a. Conversion cost [ ]  
b. Cost of raw material consume [ ]  
c. Production cost [ ]  
d. Cost of working progress [ ]

Use the following information to answer questions 13 to 15:

	<del>N</del>
Stock of raw materials – 1/1/2002	460,000
Purchases of raw materials	1,000,000
Carriage inwards	100,000
Stock of raw materials 31/12/2002	500,000
Royalties paid	35,000

Manufacturing wages	80,000
Supervisor's salary	15,000

13. Total overhead is:
- a. N105,000 [ ]
  - b. N95,000 [ ]
  - c. N50,000 [ ]
  - d. N15,000 [ ]
14. Prime cost is:
- a. N1,175,500 [ ]
  - b. N1,140,000 [ ]
  - c. N1,075,000 [ ]
  - d. N1,060,000 [ ]
15. Cost of raw materials used is:
- a. N1,175,000 [ ]
  - b. N1,140,000 [ ]
  - c. N1,075,000 [ ]
  - d. N1,060,000 [ ]

## APPENDIX III

### PRE-TEST MARKING SCHEME

1	E
2	E
3	D
4	D
5	C
6	A
7	B
8	C
9	A
10	B
11	B
12	C
13	D
14	A
15	D

Each correct answer carries 4 marks for a total of 60 marks.

## APPENDIX IV

### POST-TEST OBJECTIVE QUESTIONS

#### REG. NO

#### SECTION A: OBJECTIVE

**Instructions:** Answer all questions by ticking the correct answer of your choice. Each question carries 4 marks.

Use the following information to answer questions 1 to 7

John and Johnson are in partnership sharing profit and losses in the ratio 3:2. Other information is as follows.

Capital	John	N20,000
	Johnson	N10,000
Drawings	John	N2,000
	Johnson	N3,000
Interest on capital	5%	
Interest on drawings	10%	
Profit	N6,000	

- The interest on Johnson's capital is  
A) N3,000 [ ]  
B) N2,000 [ ]  
C) N1,500 [ ]  
D) N1,000 [ ]
- Interest on John's drawings is  
A). N500 [ ]  
B). N300 [ ]  
C). N200 [ ]  
D). N150 [ ]
- What is John's share of the profit?  
A). N5,000 [ ]  
B). N3,600 [ ]  
C). N3,000 [ ]  
D). N2,400 [ ]
- What is Johnson's share of the profit?  
a. N2,000 [ ]  
b. N3,600 [ ]  
c. N3,000 [ ]  
d. N2,400 [ ]
- The balance on John's current account is  
a. N4,000 DR [ ]  
b. N1,800 CR [ ]  
c. N3,300 DR [ ]  
d. N2,000 [ ]

6. The balance on Johnson's current account is
- N3, 300 CR
  - N2, 200 CR
  - N1, 300 CR
  - N800 DR
7. Interest on Johnson's drawings is
- N500
  - N300
  - N200
  - N150
8. A partner's drawing is debited to
- Profit and loss appreciation account
  - Interest account
  - Loan account
  - Current account
9. Which of the following is treated under partnership appropriation account?
- Interest on loan
  - Salary of workers
  - Electricity
  - Salary of Partner
10. Which of the following is not true of a partnership business without written agreement?
- A profit and losses will be shared equally
  - Interest not to be paid on capital
  - Salaries are not allowed to partners
  - Money in excess of capital agreed to subscribe is to attract an interest of 5% per annum.
11. When partners maintain fixed capital accounts, the correct entries for a partner's share of profit is
- Debit profit and loss appropriation account, credit current account
  - Debit profit and loss appropriation account, credit capital account
  - Debit current account, credit capital account
  - Debit profit and loss account, credit current account.
12. When no partnership agreement exists, which of the following governs the situation?
- Articles of Association
  - Partnership Act, 1890
  - Trade laws.
  - Memorandum of Association.

13. In a professional partnership, membership must be between
- a. 2 and 50 [ ]
  - b. 2 and 10 [ ]
  - c. 2 and any number [ ]
  - d. 2 and 20 [ ]
14. A legal document drawn up to regulate a partnership business is
- b. Companies and allied matter decree [ ]
  - c. Partnership act 1890 [ ]
  - d. Partnership Deed [ ]
  - e. Articles of association [ ]
15. Which of the following is regarded in partnership as addition to net profit?
- a. Interest on capital [ ]
  - b. Goodwill account [ ]
  - c. Partnership salary [ ]
  - d. Interest on drawings [ ]

## APPENDIX V

### POST-TEST MARKING SCHEME

1. C
2. C
3. C
4. A
5. B
6. D
7. B
8. D
9. D
10. C
11. A
12. B
13. A
14. C
15. D

Each correct answer carries 4 marks for a total of 60 marks.

## POST-TEST THEORY QUESTIONS

### Instructions: Attempt the following question

Bola and Tanko are in trading business sharing profits and losses in the ratio 2:1. The following balances were extracted from their books for the year ended 31<sup>st</sup> December, 2010.

	Dr. ₦	Cr. ₦
Capital accounts: Bola		62,000
Tanko		31,000
Drawings: Bola	10,200	
Tanko	6,600	
Motor van at cost	42,040	
Stock 1/1/2010	31,500	
Sundry debtors/creditors	24,492	19,125
Sales		319,000
Purchases	228,000	
Freehold property	27,750	
Salaries	38,181	
Rates	450	
Electricity	14,100	
Cash at bank	3612	
Discounts	6231	2445
Bank charges	648	
Rent received		<u>234</u>
	<u>433,804</u>	<u>433,804</u>

Additional information:

- (a) Stock at 31<sup>st</sup> December 2010 was N35,250
- (b) Depreciation on motor van is to be provided at 10% per annum
- (c) Accrued salaries was N600
- (d) Rate pre-paid was N75
- (e) Interest on capital is to be credited at 5% per annum
- (f) Interest on drawing is to be charged as follows: Bola N225, Tanko N165
- (g) Provision for doubtful debt is N240.

You are required to prepare:

- (1) Trading and profit and loss account for the year ended 31<sup>st</sup> December, 2010
- (2) The partners' current accounts; and
- (3) Balance sheet as at 31<sup>st</sup> December, 2010.

**ANSWER TO THEORY QUESTION  
BOLA AND TANKO**

Trading and profit and loss account for the year ended 31<sup>st</sup> December, 2010

DR.			CR.
			₦
Opening stock	31,500	Sales	319,000
Add purchases	288,000		
Goods available for sale	259,500		
Closing stock	<u>(35,250)</u>		
Cost of goods sold	224,250		
Gross profit	<u>94,750</u>		
	<u>319,000</u>		<u>319,000</u>
Salaries (38,181 + 600)	38,781	Gross profit b/.d	94,750
Rates (450-75)	375	Discount received	2445
Electricity	14,100	Rent received	234
Bank charges	648		
Discount allowed	6,231		
Provision for doubtful debt	204		
Depreciation of motor van	<u>4,204</u>		
	64,579		
Net Profit c/d	<u>32,850</u>		
	<u>97,429</u>		<u>97,429</u>
		Net Profit b/d	32,850

**BOLA AND TANKO  
PARTNER'S CURRENT ACCOUNT**

	Bola N	Tanko N		Bola N	Tanko N
Drawings	10,200	6,600	Appropriate A/C		
Interest on drawings	225	165	Interest on capital	3,100	1,550
Balance c/d	11,735	4,315	Share of profit	19,060	9,530
	<u>22,160</u>	<u>11,080</u>		<u>22,160</u>	<u>11,080</u>
			Balance b/d	11,735	4,315

### PROFIT AND LOSS APPROPRIATION ACCOUNT

Interest on capital:		Net profit b/d	32,850
- Bola	3,100	Interest on drawing:	
- Tanko	1,500	- Bola	225
Share of profit		- Tanko	165
- Bola	19,060		390
- Tanko	<u>9,530</u>		
	33,240		<u>33,240</u>

### BOLA AND TANKO

Balance sheet as at 31<sup>st</sup> December, 2010

Financed by	N	N	Fixed assets	Cost N	Depri. N	NBV N
Capital:		62,000	Freehold property	27,750	-	27,750
Bola			Motor van	42,040	4,204	37,836
Tanko		31,000		69,790	4,204	65,586
		93,000	Current Assets			
Current A/C:	11,735		Stock		35,250	
Bola			Debtors (24,492 – 240)		24,252	
Tanko	4,315	6,050	Rates prepaid		75	
Current liabilities			Bank		3,167	
Creditors	19,125					
Accrued salaries	600					
		<u>19,725</u>				63,189
		<u>128,775</u>				128,775

0.5 mark each for every correct answer =

37 marks

2 marks for clear and neat require prepared answers =

2 marks

1 marks each for every students who attempt the theory Question = 1 marks

Total = 40.00 marks

Appendix VI

<u>CONTROL GROUP</u>		<u>EXPERIMENTAL GROUPS</u>	
<u>S/NO</u>	<u>CONVENTIONAL</u>	<u>DEMONSTRATION</u>	<u>ASSIGNMENT</u>
1.	29	50	82
2.	46	79	53
3.	30	53	57
4.	48	24	55
5.	53	87	88
6.	28	60	72
7.	42	69	61
8.	22	49	54
9.	34	56	62
10.	37	35	66
11.	47	63	42
12.	37	55	25
13.	23	56	49
14.	36	64	51
15.	24	36	61
16.	41	51	44
17.	18	67	39
18.	36	62	71
19.	32	54	61
20.	43	88	64
21.	35	51	52
22.	28	56	54
23.	35	58	53
24.	33	73	49
25.	40	82	54
26.	36	74	61
27.	38	74	39
28.	31	69	55
29.	56	61	57
30.	51	55	61
Total	<u>1089</u>	<u>1811</u>	<u>1692</u>

## LESSON PLANS

### APPENDIX VII

#### (1<sup>st</sup> week Pretest)

Topic: Test

Class: SSS2

Average Age: 14 years+

Duration: 30 Minutes

**Behavioural objectives:** By the end of the test, the students would admit what they know before.

**Previous knowledge:** Account of a sole trader.

#### Introduction

Step I: The researcher introduced herself to the students and her intention seeking their co-operations.

Step II: The researcher arrange the students sitting fitting for proper assessment.

Step III: The researcher gives the pre-test questions and collects after 20 minutes from all the students.

**Summary:** The teacher summarized the lesson by dividing the class into three groups i.e. Demonstration, Assignment and conventional Teaching groups and allocate periods of meeting with each group.

## APPENDIX VII

### (2<sup>nd</sup> week Demonstration Group)

Topic: Partnership Accounts

Class: S.S.S 2

Average Age: 14yrs+

Duration: 2 hours

#### **Behavioural Objectives:**

By the end of this lesson the students should be able to

- a. define the term partnership
- b. identify at least five main partnership agreement and
- c. list at least three in the absence of express or implied agreement to the contrary

#### **Teaching Aids:**

Graphical presentations of partnership showing it's definition and agreement.

#### **Previous Knowledge:**

The students already know items to credit and debt in the final Account of a sole trader.

#### **Introduction:**

Question 1: Have you ever seen or heard of any business before?

Expected answers: yes

Question 2: Does it belong to one or two person or government own business?

Expected answers: One person, two/three persons, government own business.

## **Development:**

Step I                      Meaning: A partnership is a relation which subsists between persons carrying on a business in common with a view to profit.

The teacher further explained with examples.

Step II                      the trader identify partnership agreement as follows:

- i.        The amount of capital to be contributed by each partner.
- ii.      Whether the capital Accounts are to be fixed, drawing and profits being adjusted on current accounts, or whether the capital accounts are to be fluctuating, drawings and profits being adjusted on capital accounts.
- iii.     The ratio in which profits/losses are to be shared among the partners.
- iv.      The rate at which interest is to be allowed on partners' capital.
- v.        The rate at which interest is to be charged on partners' drawings

Step III                    The teacher list out the condition in the absence of express or implied agreement to the contrary that is:-

- i.    Profit/losses shall be shared equally
- ii.   Interest shall not be allowed on partner's capital
- iii.   Interest shall be charged on partners' capital
- iv.   Interest shall not allowed on partner's loans at 5% per annum
- v.    No partner shall be entitled to receive salary

Step IV: definition of partnership was boldly written on a cardboard for more clarity.

**Summary:**

- a. A partnership business exists between two or more people with the aim of making profit.
- b. The agreement of partnership is based on capital contributed, rate of interest allowed, charged on capital, drawings etc
- c. In case of absence of express agreement, profits/losses be shared equally. No salary to any partners etc.

**Evaluation:** oral Questioning and answers

- a. Define the term partnership
- b. List five partnership agreement
- c. List four conditions in the absence of express agreement

**Assignment:**

- a. List the items to be debited to the capital accounts
- b. List the items to be credited to the capital accounts.

## APPENDIX IX

### (3<sup>rd</sup> Week Demonstration Group)

Topic: Trading, Profit And Loss Appropriation Account

Class: S.S.S 2

Average Age: 14yrs+

Duration: 2 Hours

**Behavioural Objectives:** By the end of this lesson, the students should be able to prepare trading, profit and loss Appropriation Account.

**Teaching Aids:** The illustration for the lesson has already be prepared on the cardboard paper.

**Previous knowledge:** The students can define a partnership, can list the agreement contains in the partnerships deed.

**Introduction:** What does a Partnership agreement entails?

Step 1 The teacher dictates the following illustration to the students i.e. Abigail and Oye are in partnership sharing profit and losses in the ratio 2:3 respectively. The following balances were extracted from the partnership books on 31<sup>st</sup> December 2000.

<b>Capital Accounts:</b>	<b>₦</b>
Abigail	15,500
Oye	18,070

<b>Capital Accounts:</b>	
Abigail	29,800
Oye	9,500

<b>Drawings:</b>	
Abigail	1,100

Oye	1,760
Motor vehicles	54,000
Office furniture	23,800
Advertisement	5,900
Sale1	149,500
Returns inward	3,000
Purchases	70,600
Returns outwards	5,500
Opening stock	24,600
Carriage inwards	3,300
Discount allowed	3,400
Discount received	2,300
Rent and rates	3,950
Salaries and wages	16,000
Carriage outwards	5,600
Electricity	2,300
<b>Provision for depreciation:</b>	
Motor vehicles	13,500
Office furniture	7,140
Bills payable	7,500
Creditors	28,000
Bills receivable	6,600
Debtors	48,000
Cash	12,400



Trading, profit and appropriate ion account for the year ended 31<sup>st</sup> December, 2002

Opening stock	24,600	Sales	149,500
Purchases	70,000	Less returns inwards	<u>3,000</u>
Carriage inwards	<u>3,300</u>		146,500
	98,500		
Less returns outwards	<u>5,500</u>		
Good awaiting for sales	93,300		
Less closing stock	<u>18,000</u>		
Cost of sales	75,000		
Gross profit C/D	<u>71,500</u>		
	<u>146,500</u>		<u>146,500</u>
Advertising	5,900	Gross profit	71,500
Discount allowed	3,400	Discount received	2,300
Rent and Rate	3,950		
Salaries and wages (16,000+60)	16,060		
Carriage outwards	5,600		
Electricity	2,300		
Provision for depreciation			
Motor vehicles (25% of 54,000)	13,500		
Office furniture (15% of 23,800)	3,750		
Net profit C/D	<u>19,520</u>		
	<u>73,800</u>		<u>73,800</u>
Salaries: - Abigail	1,400	Net profit b/d	19,520
- Oye	1,600		
Interest on capital			
- Abigail 2/5	2,425		
- Oye	<u>1,475</u>		
	6,900		
Share of profit:			
- Abigail 2/5	5,048		
- Oye 3/5	<u>7,520</u>		
	<u>19,520</u>		<u>19,520</u>

Step III:

The teacher walk round the class to ensure every student is okay and ask for any question or clarity.

**Summary:** The teacher summarized the lesson by explaining more on the interest on capital and share of profit.

**Evaluation:** oral Questioning and answers

- how did the partners allocate interest on capital?

b. how did the partners share their profit?

**Assignment:** make an attempt to prepare the

1. partners current account
2. balance sheet as a t 31<sup>st</sup> December, 2000

## APPENDIX X

### (4<sup>th</sup> Week demonstration group)

Topic: partner's current account and balance sheet

Class: S.S.S 2

Average age: 14yrs+

Duration: 2hours

**Behavioural objective:** By the end of this lesson, the students should be able to

- a. prepare partners current account
- b. balance sheet for the year ended

**Teaching Aids:** Graphical presentation of partners current account and balance sheet

**Previous knowledge:** The students can prepare trading, profit and loss appropriation account.

**Introduction:** How was the partner's interest on capital shared and the share of profit?

### **Development:**

Step I: The teacher prepares the partner's current account i.e that is Partner's Current Account

DR	Partners Current Account		CR	
	Abigail	Oye	Abigail	Oye
	₦	₦	₦	₦
			Balances B/D	29,800      9,500
Drawing	1,100	1,760	App A/C:	
Balance C/D	37,573	18,387	Salaries	1,400      1,600
			Interest on capital	2,425      1,475
			Share of profit	<u>5,048</u> <u>7,572</u>
				<u>38,673</u> <u>20,147</u>
	<u>38,673</u>	<u>20,147</u>	Balance C/D	37,573      18,387

Step II The teacher proceed to prepare the Balance sheet

**ABIGAIL AND OVE  
BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER, 2000**

	₦	₦	Assets	Cost	Acct Depri	NBU
Financed			Fixed assets	₦	₦	₦
By capital						
Abigail		15,500	Motor vehicle	54,000	27,000	27,000
Oye		<u>18,070</u>	Office furniture	<u>23,800</u>	<u>10,710</u>	<u>13,090</u>
		33,570		<u>77,800</u>	<u>37,710</u>	40,090
Current A/C			Current assets			
Abigail	37,573		Stock		18,000	
Oye	<u>18,387</u>		Bills receivable		6,600	
		55,960	Debtor		48,000	
			Cash		<u>12,400</u>	
					85,000	
			<u>Less current liab</u>			
			Creditors	28,000		
			Bills payable	7,500		
			Accrued salaries	<u>60</u>		
		<u>89,530</u>			35,560	<u>49,440</u>
						<u>89,530</u>

- Step III:** The teacher walk round the class to check the student's work
- Summary:** The teacher summarized the lesson by laying more emphasis on the partners' agreement.
- Evaluation;** Oral Questioning and answers
- a. Motor vehicle was depreciated on what percentage?
  - b. Office furniture was depreciated on what percentage?
- Assignment:** Go through your partnership account very well and prepare for your test.

(1<sup>st</sup> Week after pre-test, Assignment Group)

Topic: Partnership Accounts

Class: S.S.S 2

Average Age: 14yrs+

Duration: 2 Hours

**Behavioural Objectives:**

By next lesson the students should be able to

- d. define the term partnership
- e. identify at least five main partnership agreement and
- f. list at least three in the absence of express or implied agreement to the contrary

**Teaching Aids:**

Graphical presentations of partnership showing it's definition and agreement.

**Previous Knowledge:**

The students already know items to credit and debt in the final Account of a sole trader.

**Introduction:** have you ever seen or heard of any business before?

**Development:**

**Step I:** The teacher explain the meaning of Partnership verbally as a business carrying out between two or more people.

**Step II:** The teacher mention the partnership agreement verbally i.e.

- i. The amount of capital to be contributed.
- ii. Whether to fix, draw or being adjust

- iii. Share of interest and capital

**Step III:** The teacher mention two condition in the absence of express agreement

- i. Profit/losses be shared equally
- ii. Interest shall not be allowed on partner's capital.

**Summary:**

The teacher summarized the lesson by saying partnership is a business of two or more with specified agreement.

**Assignment:**

1. Define partnership
2. List at least five main partnership agreement
3. List the condition in the absence of express agreement to the contrary.

## APPENDIX XI

### (2<sup>nd</sup> Week Assignment Group)

Topic: Trading, Profit And Loss Appropriation Account

Class: S.S.S 2

Average Age: 14yrs+

Duration: 2 hours

#### **Behavioural Objectives:**

By next lesson the students should be able to prepare Trading, Profit and Loss appropriation account.

#### **Teaching Aids:**

Graphical presentations of Trading, Profit and Loss Appropriation Account on a cardboard paper.

**Previous Knowledge:** The students know the definition, partnership agreement.

#### **Introduction:**

Step I: The teacher collects the Assignment she gave the students in the last lesson and discussed the Assignment as in Demonstration Group.

Step II: The teacher shows the class a sample of trading, profit and loss appropriation Account. ie item to be credit and Debt with the share of interest and profit.

Step III: the teacher gave an illustration on a piece of paper to the class to do as Assignment. The illustration used for Demonstration Group as well.

**Summary:** The teacher summarized the lesson by encouraging the students to do their work independently.

**Assignment:**

Is given as the illustration for the day lesson.

## APPENDIX XII

### (3<sup>rd</sup> Week Assignment Group)

Topic: Partners Current Account and Balance Sheet

Class: S.S.S 2

Average Age: 14yrs+

Duration: 2 hours

#### **Behavioural Objectives:**

By next lesson the students should be able to

- a. prepare partners current Account
- b. balance sheet for the year ended

#### **Teaching Aids:**

Graphical presentations of partner's current Account and Balance Sheet.

#### **Previous Knowledge:**

The students can prepare Trading, profit and loss Appropriation Account

#### **Introduction:**

Step I: The teacher collected the Assignment she gave on trading, profit and loss appropriation account.

Step II: The teacher returned the Assignment on the definition and agreement on partnership business Account to the students and referred those who did not do it correctly to those who did it rightly.

Step III: The teacher asks the students to prepare partners current account and balance sheet from the illustration given.

**Summary:**

The teacher summarized the lesson by explaining more on the trading, profit and loss appropriation Account.

**Assignment:**

Is given in step III of the lesson.

## APPENDIX XIII

### (2<sup>nd</sup> Week conventional group)

Topic: Partnership Accounts

Class: S.S.S 2

Average Age: 14 years +

Duration: 2 hours

#### **Behavioural objectives:**

By the end of this lesson the students should be able to:

- a. define the term partnership
- b. identify at least five main partnership agreement and
- c. list at least three in the absence of express or implied agreement to the contrary.

#### **Teaching Aids:**

Textbooks and lesson note

#### **Previous knowledge:**

The students already know items to credit and debt in the final Account of a sole trader.

#### **Introduction:**

Question 1: Have you ever seen or heard of any business before?

#### **Expected answer:**

Yes

#### **Development:**

Step I: A partnership is a relation which subsists between persons carrying on a business in common with a view to profit.

Step II: The teacher mention some partnership agreement as in demonstration teaching group.

**Step III:** The teacher mention the condition in the absence of express or implied agreement to the contrary as in demonstration teaching group.

**Step IV:** The teacher dictate the definition of partnership as written in demonstration teaching group.

**Summary:** The teacher dictate note to the students.

## APPENDIX XIV

### (3<sup>rd</sup> week conventional group)

Topic:	Trading, profit and loss Appropriation Account
Class:	S.S.S 2
Average Age:	14 years +
Duration:	2 hours
<b>Behaviour objectives:</b>	By the end of this lesson, the students should be able to prepare trading, profit and loss Appropriation Account.
<b>Teaching Aids:</b>	Notebook
<b>Previous knowledge:</b>	The students were taught partnership and agreement in partnership deed.
<b>Introduction:</b>	
Step I:	The teacher dictates illustration to the class i.e. the illustration in Demonstration Teaching group.
Step II:	The teacher dealing with the conventional groups has already worked the illustration thereby copy it on the board.
<b>Summary:</b>	The teacher summarized the lesson telling the students to complete their note.

## APPENDIX XV

### (4<sup>th</sup> week conventional group)

Topic: Partner's current account and balance sheet

Class: S.S.S 2

Average Age: 14 years +

Duration: 2 hours

**Behavioural objective:** By the end of this lesson, the students should able to:

- a. Prepare partners current account
- b. balance sheet for the year ended

**Teaching Aids:** Teachers notebook

**Previous Knowledge:** The student were taught trading, profit and loss appropriation account

### **Development**

Step I: The teacher copy the partner's current account from her note book to the board that is partner's current account in demonstration teaching group.

Step II: The teacher continues by copying the balance sheet on the board for the student to copy. Balance sheet as in demonstration teaching group.

**Summary:** The teacher summarized the lesson by asking the class monitor to collect all note for marking.