EFFECTS OF SCAFFOLDING AND SCENARIO-BASED TEACHING METHODS ON STUDENTS' PERFORMANCE IN FINANCIAL ACCOUNTING IN FEDERAL COLLEGE OF EDUCATION,KONTAGORA NIGER STATE, NIGERIA

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A DISSERTATION SUBMITTED TO THE SCHOOL OF POSTGRADUATE STUDIES, AHMADU BELLO UNIVERSITY, ZARIA,
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DEPARTMENT OF VOCATIONAL AND TECHNICAL EDUCATION
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AHMADU BELLO UNIVERSITY, ZARIA

MARCH, 2021

DECLARATION

I declare that the work in this dissertation titled Effects of Scaffolding and Scenario-based teaching methods on Students' Performance in Financial Accounting in Federal College of Education,Kontagora, Niger State has been carried out by Emmanuel Femi SHITTU in the Department of Vocational and Technical Education. The information derived from the literature has been duly acknowledged in the text and a list of references provided. No part of this dissertation was previously presented for another degree or discipline at this or any other Institution.

_____ _____

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CERTIFICATION

This dissertation titled EFFECTS OF SCAFFOLDING AND SCENARIO BASED TEACHING METHODON STUDENTS' PERFORMANCE IN FINANCIAL ACCOUNTING IN FEDERAL COLLEGE OF EDUCATION KONTAGORA, NIGER STATE by Emmanuel Femi SHITTU meets the regulations governing the award of the degree of M. Ed. (Business Education) of the Ahmadu Bello University, and is approved for its contribution to knowledge and literary presentation.

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DEDICATION

This dissertation is dedicated to My parents, My Wife, Children, My sisters and to as many that will come in contact with this piece to use it in improving their students' performance both in Financial accounting and other area of discipline.

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OPERATIONAL DEFINITION OF TERMS

Teaching method: A teaching method comprises of the principles and methods used by teachers to enable students learn productively. They are of different types and their applications are determined partly on subject matter to be taught and partly by the nature of the learner.

Scaffolding teaching method: Scaffolding refers to a variety of instructional techniques used to move students progressively toward stronger understanding and, ultimately, greater independence in the learning process.In the field of education, the term scaffolding refers to a process in which teachers model or demonstrate how to solve a problem, and then step back, offering support as needed.

Scenario-based teaching method: Scenario-based Learning (SBL) teaching method is an approach that encourages students to take an active, integrated and inquiry-based approach to learning through the use of realistic scenarios to contextualize learning. The Scenario-based teaching method approach is also very useful to promote the development of other capabilities, such as communication, teamwork, self-directed learning, reflective practice, ethical practice and the appreciation of social and cultural aspects of professional practice.

Gender: Gender is the range of physical, biological, mental and behavioural characteristics pertaining to and differentiating between the feminine and masculine (female and male) population.

ABSTRACT

The research investigated the effects of scaffolding and scenario based teaching methods on the performance of NCEI students in financial accounting in Federal College of Education, Kontagora, Niger State. Four research questions were answered and four hypotheses were tested at 0.05 level of significance. A population of 234 students who offered financial accounting in federal college of education kontagora, Niger state were identified and the same population was used as the sample size for the study. Quasi experimental design was used for the study. The statistical tool used foranalysis was t-test and Analysis of variance (ANOVA). The objectives of the study werechanneled towards discovering the significant effects of two teaching methods which are the scaffolding teaching method and the scenario-based teaching method on students' academic performance in financial accounting from the conventional (lecture method). The view of male students performing better than the female students in financial accounting was also considered and tested. It proved that scaffolding teaching method and scenario based teaching methods had significant effects on the academic performance of financial accounting students than the conventional teaching method. On the other hand, it also resulted to a conclusion that there are some areas and concepts in financial accounting that would be improved upon in terms of students performance when scaffolding teaching method is used and there are some areas to that the scenario based teaching method will be the best productive teaching method.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Students' academic performances are of great importance in ensuring that a supply of competent manpower is maintained. In order to achieve this, students (in colleges of education) are supposed to be well trained and taught with the right teaching methods. To the researcher, teaching methods are seen as strategically and well sequenced patterns teachers adopt to transfer their knowledge of an identified field to prepare learners. This in turn, assists students/learners to understand what is being taught, enhance assimilation and improve their academic performances. Teachers are presented with the option to be flexible in choosing and using diverse teaching method with the sole aim of improving students'academic performance but there still seem to be poor performance in financial accounting(Kerry, 2002). Barkely, (2004) opined that students' performance reflects their ability to demonstrate the knowledge they learnt in tests, quizzes, presentations and final exams so, their levels of performance will either promote the continuous use of the teaching method adopted or change to another teaching method. The relevance of improved students' academic performance is not only of advantage to the students alone but also to the institutions (College and other academic institution as the case may be) as it measures the success of their education process.

Teaching is an act of introducing a concept or set of instructions to a prepared mind, person or group of persons to change or improve a pre-existing knowledge. The role and influence of a teacher is of great significance towards the behavior or life of the recipient/s. For teaching to be successful, methods are applied of which every teacher has objectives meant to be achieved at the end of every encounter and the achievement of these objectives is made possible via the teaching methods applied. There are different teaching methods

developed by scholars of which some are most appropriate for different subject matters and contents of lesson.In education, scaffolding refers to a variety of instructional methods adopted to progressively move students towards stronger understanding and, ultimately, greater independence in the learning process. Scaffolding provides sufficient support to promote learning when concepts and skills are being first introduced to students. These supports may include resources, a compelling task, templates and guides and guidance on the development of cognitive and social skills.

Teachers carry out the process of modeling or demonstrating how to solve a problem, and then step back, offering support as needed. The idea behind scaffolding is that when students are given the support they need while learning something new; they stand a better chance of using that knowledge independently and confidently.

The term itself generally refers to structures raised by builders to support a construction until the building can stand on its own. Here, teachers provide successive levels of support that help students reach higher levels of comprehension and skill acquisition that they would not be able to achieve without assistance. The teacher gradually shifts more responsibility to build confidence in practice over the learning process to the student. This can be done either through the use of flash cards, ‘show’ and ‘tell’, grouping, to mention but a few.

Scenario-based teaching method is a teaching method that majorly makes use of live practical scenes to drive a concept to learners. Its facilitation helps the learner use preexisting knowledge in addition to newly viewed related scenes, understand it in the context of the training, apply the knowledge, analyze new situations, evaluate, and create new outcomes. Here, learners use their exposure through the guide of the teacher to improve their knowledge and competences when confronted with live issues. Instructional

materials mostly used here is the audio-visual aids like video clips, internet-friendly projector and smart boards, and other technologies that support the senses of sound and sight. Trips can also be organized by the teacher applying this teaching method. A concept is taken for instance, manufacturing account.

A scenario of a video clip of a manufacturing firm can be introduced and played to the students, and then they are either grouped or work individually trying to interpret the scene into segments which may include materials needed for production, first steps in production, types of labour required for production and how many departments are involved from production to distribution

All these are based on the pre-outlined expected objectives of the teacher. The teacher through a well planned lesson plan identifies suitable video clips for the stated specific or behavioral objectives of the lesson and after a preview by the teacher, presents it to the students and the lesson commences with the application of his chosen style/s.

The poor academic performance of financial accounting students has been traced to quite a reasonable number of factors of which the identified cause in the course of this research is in the teaching method adopted while teaching financial accounting which is the conventional lecture teaching method. If nothing is done to properly teach financial accounting, its after-effects would be a generation of incompetent financial accounting graduates which will definitely affect education andthe society. Financial accounting known to be a course that requires expertise in knowledge and practice requires a more adequate and productive application of teaching method or methods.

Scaffolding teaching method was considered by the researcher because one of its major feature is that its learner-active percentage is high. The ideology of learner centered productive teaching and learning prompted the researcher to select this teaching method to

subject it to an application and statistical test if it will have a significant effect on the academic performance of financial accounting students.

Scenario-based teaching method on its own part which has to do majorly with the application of audio-visual aids was also selected and tested alongside with the scaffolding teaching method to determine their significant effects on academic performance of financial accounting students as against the conventional lecture teaching method. If and when scaffolding teaching method is used in comparison with the lecture method, will there be any significant effect on their academic performance? If it were to be the scenario-based teaching method in comparison with the lecture method, will there be any effect on their academic performance? Or should the lecture teaching method be retained? All these puzzle form part of the bedrock of this research.

One other factor is gender. Gender is the range of physical, biological, mental and behavioural characteristics pertaining to and differentiating between the feminine and masculine (female and male) population. The importance of examining performance in relation to gender is based primarily on the socio-cultural differences between both sexes. Some courses sees female participation as irrelevant while in some other courses too, male are considered not needed. Gender differences in performance have been examined by some researchers for some time resulting in a substantial body of literature (Jegede&Iyang (1990); Mustafa, Khan &Fabunmi (2004); Adeyemi&Ajibade (2011). In some parts of the country, female performances has been shown to be better than that of male. In financial accounting for example, a study by Liticia (2015) has its findings that there are genders differences in student's performance, male students perform better than female students. This study however tends to find out if there are differences in gender performance of students in financial accounting.

Teaching learning is said not to be complete if at the end of the contact session, the learners cannot be self-independent and self-sufficient enough to actualize their wisdom under the auspices of what was learnt.The scope of financial accounting and the components of scaffolding teaching method and scenario based teaching method is therefore the reason why the researcher decides to go into this work so as to find out their effects on students performance in financial accounting (in federal college of education, kontagora, Niger state). From the above discussed variables, they form the basis for this research work.

1.2 Statement of the Problem

There is a decline in the academic performance of financial accounting students of Federal College of Education, Kontagora, Niger State. To get variety of opinions, there was also a discovered reflection of poor academic performance in College of Education, Minna. This was majorly traced to the teaching methods adopted by most of their lecturers. All they are after is to cover the scheme undermining the students' understanding and progress. No matter how explicit a lecture note may be, there is still need for learners' active participation in the teaching learning process which is lacking in the lecture teaching method. Picking it from the background, poor performance of students in financial accounting was stressed in Ogunu (2000) as a problem in Nigeria's analysis of percentage performance of candidates in West African Senior Secondary certificate examination from 1998 to 2000 which revealed 52.48%, 53.38% and 51.21% percentage failure in financial accounting.It is the failure they exhibit in their secondary school leaving exams that they carry along into higher institutions (federal college of education, KontagoraNiger state to be precise) which will definitely affect their performances as the progress. Failure according to Akintelure (1998) has been blamed on accounting teacher's insensitivity to the nature of financial accounting when planning instructional activities. Financial accounting

is not one of those other subjects that only require memorization of the basic rules; it requires total determination, critical interpretation and analysis of transactions, sound theoretical knowledge and intensive constant practice and application of its required and related formats.

The researcher went further to observe the academic performances of students of financial accounting in Federal College of Education, Kontagora for four years 2014 to 2017 academic session of level III (NCE III). The table below shows their percentage passes and failures respectively.

Table 1: Percentage Passes and Failures of Financial Accounting Students of Federal College of Education, Kontagora (2014-2017)

Years of Graduation	Total Number of Students	Number Passed	Number Failed	Percentage Passed	Percentage Failed
2014	77	35	42	45%	55%
2015	184	99	85	54%	46%
2016	32	20	12	63%	37%
2017	37	19	18	51%	49%
Total number of students for 5 years	330				

Source: Examination Office, School of Secondary Education, Vocational Programmes, Federal College of Education, Kontagora Niger State (2020).

For 2014 academic session a percentage failure in performance was 55%; for 2015, there was an increase in passes as it also revealed an increase in passes for 2016. Year 2017 had an increase in failure which was the major point of consideration in this research. This could be due to some reasons of which inappropriate choice of teaching method could be one. The researcher considered this poor performance as deterrent to academic excellence and proficiency in financial accounting profession.If this pattern continues, there will be decline in education standard especially from Business education department in Colleges of Education- Federal College of Education, kontagora to be precise.

Financial accounting requires a step-by-step progressive learning pattern and because of its nature relevance to the society in terms of practice, graduates from colleges of education are required to be properly groomed so as to deliver after graduation. Teachers therefore are required to equally teach extensively and productively through the use of appropriate teaching method.Financial accounting is not a difficult course if its foundation is adequately taught and to achieve this, appropriate and productive teaching method or methods need to be applied.

To the researcher, gender could also be a reason for poor performance in financial accounting students as opined by Weerakkody, W.&Ediriweera, A. N. (2008). From oral interviews with some financial accounting students in federal college of education, kontagora, the researcher observed from their responses that most female students tend to dislike anything that has to do with calculation on the basis that the calculations in financial accounting will be closely related if not thesame with those in mathematics so that foundational conception was a deterrent factor for their interest, concentration and poor performance in financial accounting unlike the males. This also gave an edge to desire to take up the research from the view of gender.

It is this quest that prompted the researcher to carry out this research on the effects of scaffolding teaching method and scenario based teaching method on the performance of students in financial accounting in Federal College of Education, Kontagora, Niger state.

1.3 Objectives of the Study

The general objective of the study is to determine the effects of scaffolding and scenario-based teaching methods on students' performance in financial accounting in Federal college of education, Kontagora, Niger state.

The specific objectives were to:

1. ascertain the effect of scaffolding teaching method on students' academic performance in financial accounting in Federal college of education, Kontagora, Niger state.
2. determine the effect of scenario-based teaching method on students' performance in financial accounting in Federal college of education, Kontagora, Niger state.
3. Compare the performance of male and female students taught financial accounting using scaffolding teaching method and those taught financial accounting using the conventional (lecture) teaching method in Federal college of education, Kontagora, Niger state.
4. Compare the performance of male and female students taught financial accounting using scenario-based teaching method and those taught financial accounting using the conventional (lecture) teaching method in Federal college of education, Kontagora, Niger state.
5. Find out the students' performance in financial accounting using scaffolding, scenario-based and lecture teaching methods in Federal college of education, Kontagora, Niger state.

1.4 Research Questions

The following were the research questions drawn from the study:

1. What is the effect of Scaffolding teaching method on performance of students in Financial Accounting when compared to those taught using the conventional (lecture) teaching method in Federal College of education, kontagora, Niger state?

2. What is the effect ofScenario-based teaching method on performance ofstudents in Financial Accountingwhen compared to those taught using the conventional (lecture) teaching method in Federal College of education, kontagora, Niger state?
3. What is the difference between performance of male and female students taught financial accounting using scaffolding teaching method from those taught using the conventional (lecture) teaching method in Federal College of education, kontagora, Niger state?
4. What is the difference between performance of male and female students taught financial accounting using scenario-based teaching method from those taught using the conventional (lecture) teaching method in Federal College of education, Kontagora, Niger state?
5. What is the effect of using scaffolding, scenario-based and the conventional (lecture) teaching methods on the performance of students taught financial accounting in federal college of education, Kontagora, Niger state?

1.5 Research Hypotheses

The following null hypotheses are formed for this study which will be tested at (p=0.05) level of significance:

1. There is no significant effect on the performance of students taught financial accounting using scaffolding teaching method from those taught using the conventional (lecture) teaching method in federal college of education Kontagora, Niger state.
2. There is no significant effect on the performance of students taught financial accounting using scenario-based teaching method from those taught using the

conventional (lecture) teaching method in federal college of education Kontagora, Niger state.

3. There is no significant effect between performance of male and female students taught financial accounting using scaffolding teaching method from those taught using the conventional (lecture) teaching method in Federal College of education, Kontagora, Niger state.
4. There is no significant effect between performance of male and female students taught financial accounting using scenario-based teaching method from those taught using the conventional (lecture) teaching method in Federal College of education, Kontagora, Niger state.
5. There is no significant difference in the performance of students in financial accounting taught through scaffolding, scenario-based and lecture teaching methods.

1.6 Significance of the Study

The findings of this study will be of significance to Financial Accounting students, Financial Accounting teachers, Curriculum planners, School Administrators and Parents.

On the part of the students, it will improve their understanding in Financial Accounting, create in them the joy to study, build in them team spirit and improve their weak points in terms of learning alone, thus, developing their interest which will result into a better and satisfactory academic performance.

The resultof the study will be significant to financial accounting teachers to select from a suggested appropriate teaching method or methods to be used in teaching financial accounting towards improving the student's academic performance.It will aid teachers to come up with strategies or combination of methods for teaching financial accounting in

colleges of education and other institutions of learning. It will help them in adequately using the period allocated for their teaching to cover their identified objectives. It will contribute to the performance of Financial Accounting thus serving as a check to the percentage of failure in Financial Accounting.

The result of this study will also be of significance to Curriculum planners by guiding them on allocating suggestible methods of teaching to certain course or course content to arrive at a productive result after delivery. This further explains that there are some course content that will be better delivered using either scaffolding teaching method or scenario based teaching methods aside others.

To school administrators, it will guide them in taking decisions on admission of students into accounting programme by providing the basis for selecting candidates that are interested in offering financial accounting into the accounting programme. This explains that not all students that applied for Vocational and technical education department under business education will be offered admission to take financial accounting option when it comes to choice because there will be a guide/procedure to determine who will be given such course. This will in turn help to curtail the low performance in financial accounting.

To the parents, it will be of significance in the area of getting adequate supportive technologies for their children (who are now the students in colleges of education), they, from home can also browse the internet to get and send teaching clips so as to contribute to their children's academics. They will also be able to monitor and manage the study peers of their wards. In addition, the result from this study will assist parents to be abreast of the study pattern that can improve their children's performance.

The result from this study will also be of significance to future researchers to go into researches on these selected teaching methods on other commercial-related courses

addressing poor performances in such courses in colleges of education either in the same state or other states of the federation.

All these can be achieved through publications both at a low scale or high scale level, public rural or urban awareness like seminars, talk shows and educative rallies.

1.7 Basic Assumptions of the study

For the purpose of this study, the following basic assumptions were made:

i. It is assumed that performance of students taught financial accounting using scaffolding teaching method will be better than that of students taught using the conventional (lecture) teaching method in federal college of education, kontagora, Niger state.

ii. It is assumed that performance of students taught financial accounting using scenario-based teaching method will be better than that of students taught using the conventional (lecture) teaching method in federal college of education, kontagora, Niger state.

iii. It is assumed that students' performance in financial accounting is better using the conventional (lecture) teaching method than scaffolding and scenario-based teaching methods.

iv. It is assumed that students' performance in financial accounting is same irrespective of gender of students taught using scaffolding teaching method.

v. It is assumed that students' performance in financial accounting is same irrespective of gender of students taught using scenario-based teaching method.

vi. It is assumedthat there is no effect on the performance of students in financial accounting using scaffolding, scenario-based and the conventional (lecture) teaching methods.

1.8 Delimitation of the Study

The study was delimited to Federal College of Education, Kontagora Niger Statewith focus on National Certificate in Education I (NCEI) because it is at this level that this group of students were admitted as fresh students into the college with little or no adequate knowledge in financial accounting. The topic covered by the study for six weeks was Depreciation Account which comprisedof its meaning, causes, two methods of its calculation aside others (Straight line method and Reducing balance method), accounts affected by depreciation (which is the profit and loss account and balance sheet-balance sheet is just a statement of affairs and not an account (this was equally explained to the students) and modern method of accounting posting of depreciation (which involves the preparation of the Asset account, provision for depreciation account and profit and loss account). This topic was selected by the researcher because it is a core topic in Financial Accounting irrespective of the level; furthermore it was selected because it has a link to the final accounts of a business (as adjustments, provisions or additional information to be treated before arriving at the final net worth of a business). This study was also delimited to scaffolding and scenario-based teaching methods in teaching Financial Accounting. These methods were chosen for consideration because based on the researcher's knowledge; they are rarely used by teachers in teaching Financial Accounting.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

This chapter has its concentration on the concept upon which the studies were based cum the review of related literature relevant to the problem investigated. It is categorically presented under the following sub-headings:

2.1 Theoretical Framework

2.2 Conceptual Framework

2.2.1 Scaffolding Teaching Method and Students' performance

2.2.2 Scenario based Teaching Method and Students' Performance

2.2.3 Gender and Students' Performance

2.3 Relevance of Studying Financial Accounting in Colleges of Education

2.4 The Role of Financial Accounting Lecturer in Colleges of Education

2.5 Relationship Between Teaching Method and Students Performance

2.6 Challenges of Teaching Financial Accounting

2.7 Review of Empirical Studies

2.8 Summary of Reviewed Literature

2.1 Theoretical Framework

Three theories which were reviewed were considered most related and adopted in this study. The first was Gestalt theory of learning by Max Wertheimer which was on how performance can be improved through learning with the right teaching methods towards enhancingeffective teaching and learning resulting into improved and better students' performance in financial accounting. Gestalt theory states that learning takes place as students were able to comprehend a concept in its entirety, rather than broken up into parts.

One aspect of Gestalt is *phenomenology*, which is the study of how people organize learning by looking at their life experiences and consciousness. Learning happens best

when the instruction is related to their real life experiences. The human brain has the ability to make a map of the stimuli caused by these life experiences. This process of mapping is called “isomorphism.”The Gestalt theory placed its main emphasis on cognitive processes of a higher order, causing the learner to use higher problem solving skills. Cognitive processes according to Gestalt explain human behavior by understanding the thought process. It postulates that human beings are logical beings that make the choices that make the most sense to them.

In relation to this research work using the scenario based teaching method, when clips are watched for assessment, learners will pick the parts that make most sense to them based on the desired outlined expected objectives.Students that perform well could be deduced that they had undergone quality teaching learning process that has reflected in their performances.

The constructivist theory was founded by Jean Peaget. The theory states that learning is a constructive process in which the learner is building an internal illustration of knowledge, a personal interpretation of experience. It says that people construct their own understanding and knowledge of the world through experiencing things and reflecting on those experiences.Learning is an active process in which meaning is accomplished on the basis of experience. This view of knowledge does not necessarily reject the existence of the real world, and agrees that reality places constraints on the concepts that are, but contends that all we know of the world are human interpretations of our experience of the world. When learners encounter something new, they reconcile it with previous ideas and experiences which will lead them to either change what they already believe or discard the new information if irrelevant. In any case, it sums up that learners are active creators of their own knowledge. It calls for enquiries, exploration and assessment.Conceptual growth comes from the sharing of various perspectives and the simultaneous changing of our

internal representations in response to those perspectives as well as through cumulative experience (Bednar, Cunnigham, Duffy, Perry, 1995). Agreeing with this view of knowledge, learning must be placed in a rich context, reflective of real world context, for this constructive process to happen and transfer to environments beyond the school or training classroom. Learning through cognitive apprenticeship, mirroring the collaboration of real world problem solving, and using the tools available in problem solving situations are key. How effectual or instrumental the learner's knowledge structure is in facilitating thinking in the content field is the measure of learning (Bednar, Cunnigham, Duffy, Perry, 1995). To the constructivist, there is a constant assessment on how the activity is helping learners gain understanding. By questioning themselves and their strategies, students in the constructivist classroom ideally become "expert learners". This gives them ever-broadening tools to keep learning. With a well-planned classroom environment, the students learn. Constructivist teachers pose question and problems, then guide students to help them find their own answers. They use many techniques in the teaching process. For example, they may:

- Prompt students to formulate their own questions (inquiry)
- Allow multiple interpretations and expressions of learning (multiple intelligences)
- Encourage group work and the use of peers as resources (collaborative learning).

To a constructivist, teaching and learning is:

Constructed: Students are not blank slates upon which knowledge is etched. They come to learning situations with already formulated knowledge, ideas, and understandings.This previous knowledge is the raw material for the new knowledge they will create.

Active: The student is the person who creates new understanding for him/herself. The teacher coaches, moderates, suggest, but allow the students room to experiment, ask questions, try things that don't work. An important part ofthe learning process is that

students reflect on, and talk about their activities. Students also help set their own goals and means of assessment.

Evolving: Students have ideas that they may later see were invalid, incorrect, or insufficient to explain new experiences. These ideas are temporary steps in the integration of knowledge. It takes into account students' current conceptions and builds from there.

The constructivist went further to pose comparison between the traditional classrooms to the constructivist one.

Table 2: Comparison between the Traditional Classrooms and the Constructivist Classroom

Traditional Classroom	Constructivist Classroom
Curriculum beings with the parts of the whole. Emphasizes basic skills.	Curriculum emphasizes big concepts, beginning with the whole and expanding to include the parts
Strict adherence to fixed curriculum is highly valued	Pursuit of student questions and interests is valued
Materials are primarily textbooks and workbooks	Materials include primary sources of material and manipulative materials
Learning is based on repetition	Learning is interactive, building on what the student already knows
Teachers disseminate information to students; students are recipients of knowledge	Teachers have a dialogue with students, helping students construct their own knowledge
Teacher's role is directive, rooted in authority	Teacher's role is interactive, rooted in negotiation
Assessment is through testing, correct answers	Assessment includes student works, observations and points of view, as well as tests. Process is as important as product
Knowledge is seen as inert	Knowledge is seen as dynamic, ever changing with our experiences
Students work primarily alone	Students work primarily in groups

The constructivist theory was supported by Vygotsky by making his own input with main focus on the learners' active part in the learning process. According to Vygotsky, for the curriculum to be developmentally appropriate, the teacher must plan activities that

encompass not only what learners are capable of doing on their own but what they can learn with the help of others (Karpov& Haywood, 2009). Vygotsky'sperception and position does not mean that anything can be taught to any learner. Only instruction and activities that fall within the zone promote development. For example, if a learner cannot identify the activities common to a particular field of practice (like in sales or contracts), he or she may not benefit immediately from instruction in this skill. Practice of previously known skills and introduction of concepts that are too difficult and complex have little positive impact. Teachers can use information about both levels of Vygotsky's zone of proximal development ("the distance between the actual developmental level as determined by independent problem solving and the level of potential development as determined through problem-solving under adult guidance, or in collaboration with more capable peers" (Vygotsky, 1978, p. 86 by Saul McLeod published, updated 2012) in organizing classroom activities. Lev Vygotsky views interaction with peers as an effective way of developing skills and strategies. He suggests that teachers use cooperative learning exercises where less competent children develop with help from more skillful peers - within the zone of proximal development. Vygotsky believed that when a student is in the ZPD for a particular task, providing the appropriate assistance will give the student enough of a "boost" to achieve the task.

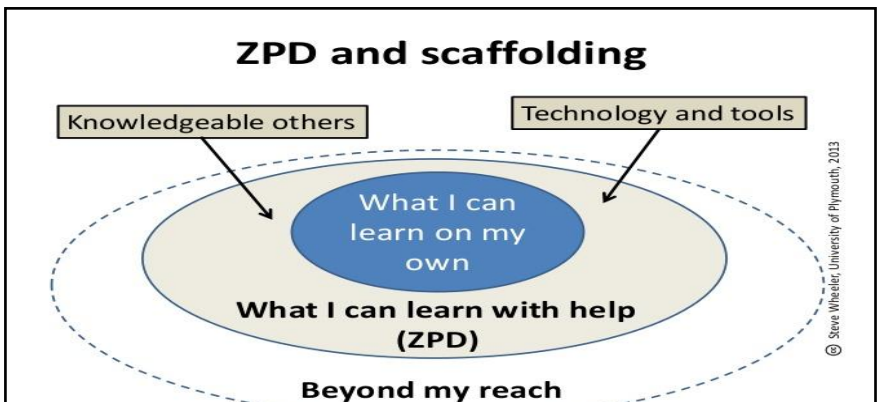


Figure 1: ZDP and Scaffolding
Source: Google.com

A learner when introduced to a concept has a limit to which he or she can learn alone without being aided. This at times may contradict the actual pre-designed objectives of the teacher as regards the concept. The learner finds him or herself in the zone of proximal development where factors like knowledgeable others, technology and tools come in play to guide the learner to achieving a particular level where the learner can now stand alone. This stage of zone of proximal development is where scaffolding takes place. When it now gets to 'beyond my reach', the learner would have acquired a certain level of independence and confidence from the zone of proximal development through the application of strategized scaffolding.

Scenario-based teaching method also has a part to play in the above and it depends on whatever method of teaching a teacher adopts. In scenario-based teaching method, practical related scenes are displayed via technology or pictures, field trips can also be a medium. When these scenes are presented to the learner and further guided, the learner sees himself or herself in the picture of the scene thus building a level of confidence when faced with real life situations.

The following ways were suggested by him:

1. Instruction can be planned to provide practice in the zone of proximal development for individual or for groups of learners. For example, hints and prompts that helped during the assessment could form the basis of instructional activities.
2. Cooperative learning activities can be planned with groups at different levels who can help each other learn.

Another theory considered to be related to this research work was that of transformative learning theory by Jack Mezirow (1991). The Transformational Learning Theory originally developed by Jack Mezirow was described as being "constructivist, an orientation which holds that the way learners interpret and reinterpret their sense experience is, central to making meaning. The theory has two basic kinds of learning: instrumental and communicative learning. Instrumental learning focuses on learning through task-oriented problem solving and determination of cause and effect relationships. Communicative learning involves how individuals communicate their feelings, needs and desires.

According to Illeries (2004) in Yemisi (2016), transformative learning theory explains the process of constructing and appropriating new and revised interpretations of the meaning of an experience. It is the process of effecting change in a frame of reference. This frame of reference defines our view of the world and has a tendency as adults to reject or deem unworthy all ideas that do not fit to our particular values, associations, concepts. Our frames of references are composed of two dimensions: habits of the mind and point of view and the resulting thoughts or feelings associated with them whereas points of view may change over time as a result of influences such as reflection, appropriation and feedback. Transformative learners utilize discourse as a means of critical examination and reflection devoted to assessing reasons presented in support of competing interpretations, by critically examining evidence, arguments and alternative points of view. Transformative learning leads to autonomous and responsible thinking which is essential for moral decision making

in situations of rapid change. (Illeries, 2004).Its consideration as being related to this research work is the fact that it uses influences such as reflection, appropriation and feedback in arriving at learners' final acquisition of knowledge and skills.

These theories are considered to be supportive to the current research because of their contribution to the two teaching methods under consideration in this research work. It also gives the need for a deeper research on how to improve teaching learning to aid better delivery of subject content and performance in the learners.

The constructivist theory was considered most related to this research work holding to the fact that it gives broader contents on how a conventional classroom operates vis-à-vis a constructivist classroom setting. This setting portrays a better and productive teaching learning activity with main focus on the learners. It allows for multiple interpretations and a guided conclusion. With the consideration of the scaffolding teaching method and that of scenario based teaching method towards improving students' performance in financial accounting (in federal college of education, kontagora, Niger state), the constructivist theory has more to contribute to this research work.

2.2 Conceptual Framework

Scaffolding teaching method

Scaffoldingin education in respect to this research work refers to a variety of instructional methods that can be adopted as support or guide to move students progressively toward stronger understanding and, ultimately, greater independence in the learning process.

This could take different forms. It could be through the use of flash cards, a show-and-tell items/ plaques as supported by some authors in this research work from reviewed literature or could be teacher's creative innovations with the ultimate aim of giving the learners a

guide towards understanding a particular concept after which they are now left on their own to build their confidence both in the concept and when faced with related situations outside the four walls of a classroom.

Scenario-based teaching method

Scenario-based Learning (SBL) teaching method is an approach that encourages students to take an active, integrated and inquiry-based approach to learning, through the use of realistic scenarios to contextualize learning. The Scenario-based teaching method approach is also very useful to promote the development of other capabilities, such as communication, teamwork, self-directed learning, reflective practice, ethical practice and the appreciation of social and cultural aspects of professional practice. It was however discovered from findings in this research work that this method of teaching is and cannot be ultimately useful in some learning concepts especially when it comes to the application of figures and accounting postings. It is therefore seen as very useful when it comes to explaining concepts that has to do with introduction to practical office operations, production processes (as in manufacturing account) and other business activities, to mention but a few.

Gender

This concept though not part of the variables was however considered as one other factor that can influence student performance in Financial Accounting during the course of this research work. Gender is the range of physical, biological, mental and behavioural characteristics pertaining to and differentiating between the feminine and masculine (female and male) population. It is a phenomenon still under research by other researchers that male tends to perform better than female in academics. Here with financial accounting

as the case study, findings were discovered that male performs better than female in financial accounting using both the scaffolding and scenario-based teaching method.

2.2.1 Scaffolding teaching method and students performance

Scaffolding refers to a variety of instructional techniques used to move students progressively toward stronger understanding and, ultimately, greater independence in the learning process. This is a teaching method where teachers provide successive levels of support that help students reach higher levels of comprehension and skill acquisition that they would not be able to achieve without assistance. The teacher gradually shifts more responsibility to build confidence in practice over the learning process to the student.

When scaffolding is proposed in application, one would probably visualize the structures used during construction to support workers and materials. Scaffold instruction is very similar, in that the teacher applies educational techniques to support the thought processes of the student. According to Silver (2011) these guidelines for scaffolding instruction were his suggestions:

a. Assess the learner's current knowledge and experience for the academic content.
b. Relate content to what students already understand or can do.
c. Break a task into small, more manageable tasks with opportunities for intermittent feedback.
d. Use verbal cues and prompts to assist students.

Teachers break lessons into smaller pieces and provide assistance to allow the student to master the concept.

Scaffolding is a key feature of effective teaching and can include modeling a skill, providing hints or cues, and adapting material or activity (Copple&Bredekamp, 2009). Scaffolding involves the following structure: the teacher does it, the class does it, the group

does it, and then the student does it. By starting larger and working towards a more individual approach, students gets comfortable with the process for solving the problem at hand, until they can handle it on their own. The repetitive nature of scaffolding helps students develop stronger skills for handling new concepts. Ultimately, their success will translate into an inspiration to learn more.

The purpose of scaffolding is to provide support to students and facilitate learning as supported by Woods (2015) from his perception. Wood and Middleton (2010) observed how mothers interacted with their children to build their confidence. The type of support included:

- General encouragement e.g. ‘now you have a go.’
- Specific instructions e.g. ‘get four big blocks.’
- Direct demonstration e.g. showing the child how to place one block on another.

The results of the study showed that no single strategy was best for helping the child to progress. Mothers whose assistance was most effective were those who varied their strategy according to how the child was doing. When the child was doing well, they\-oame less specific in their help. When the child started to struggle, they gave increasingly specific instructions until the child started to make progress again.

Complex topics are first broken into smaller pieces to allow for graduated learning. Below are some steps that will help implementing and tailoring this approach for a lecture contact and individual needs:

Step 1: Determine Timing and the Approach by Subject

Just as offering the right amount of help is critical, so is applying that help at the right time. Timing is crucial with scaffolding because, if students don't feel supported and encouraged through complex topics, they'll get frustrated and give up. You can assess your students' level of frustration with constant feedback throughout the process.

Step 2: Find a Great Visual or Verbalization

Using a visual in scaffolding is a technique that allows you to model the nuances of complex topics. Once you break the topic into smaller pieces, use video clips or images to contrast lecture-based teaching. Visuals aren't limited to pictures or video. Demonstrations are another great visual that allow students to interact with the material from a safe distance.

Similarly, walking the students through a problem-solving method acts as a visual to better explain the lesson. A flowchart can visually map out a thought process or idea that may not have a straightforward visual representation.

Step 3: Use Verbalizations and Visuals as an Opportunity for Discussion

Once you have visuals for your topic, use these to create discussions among the students. Start by describing your process for working through the problem. Then encourage the class to ask questions or share their own ideas for working through the problem. Take discussions even further by breaking into small groups.

This more informal interaction gives shy students an opportunity to speak under less pressure. Students can share personal experiences to explain their reasoning behind how they approach the problem. Discussions provide a dynamic and interactive setting for sharing ideas and allowing the teacher to assess the student's grasp on the subject matter.

Step 4: Emphasize that Errors are Okay

Encourage your students to see that errors are a way to learn, so that they'll approach mistakes as an opportunity to better understand the material. Start by talking through a problem where you, as the teacher, have made a mistake.

This style of scaffolding allows your students to see an overview of the process and recognize common pitfalls. Try asking the question, "What could I have done differently?" to allow for an opportunity for creativity to seek out better solutions. Once students understand that it's okay to make mistakes, they can take risks and open themselves to learning more.

The technique of scaffolding in teaching learning process is an excellent teaching method that can encourage many types of students. It comes with its own inherent set of challenges, yet the benefit of helping students is a great reward.

In scaffolding, the adult does not simplify the task, but the role of the learner is simplified "through the graduated intervention of the teacher" (Greenfield, 1984, p. 119). Scaffolding is widely considered to be an essential element of effective teaching, and all teachers to a greater or lesser extent almost certainly use various forms of scaffolding in their teaching. In addition, scaffolding is often used to bridge learning gaps that is, the difference between what students have learned and what they are expected to know and be able to do at a certain point in their education. For example, if students are not at the reading level required to understand a text being taught in a course, the teacher might use scaffolding to incrementally improve their reading ability until they can read the required text independently and without assistance. One of the main goals of scaffolding is to reduce the negative emotions and self-perceptions that students may experience when they get

frustrated, intimidated, or discouraged when attempting a difficult task without the assistance, direction, or understanding they need to complete it.

The following are illustrations of a few common scaffolding strategies aside others:

1. **The teacher gives students a simplified version of a lesson, assignment, or reading, and then gradually increases the scope, difficulty, or sophistication over time.**

To achieve the goals of a particular lesson, the teacher may break up the lesson into a series of mini-lessons that progressively move students toward stronger understanding. For example, a challenging accounting procedure may be broken up into several parts that are taught successively as we may have in Final Accounts of a Sole trader which includes stages like the trading account, profit and loss and the balance sheet respectively. Between each mini-lesson, the teacher checks to see if students have understood the concept, gives them time to practice the equations and apply the format, and explains how the skills they are learning will help them solve the more challenging problem (questioning students to check for understanding and giving them time to practice are two common scaffolding strategies).

2. **The teacher describes or illustrates a concept, problem, or process in multiple ways to ensure understanding.**

A teacher may orally describe a concept to students, use a slideshow with visual aids such as images and graphics to further explain the idea, ask several students to illustrate the concept on the blackboard, and then provide the students with a reading, writing and posting task that asks them to articulate the concept in their own words. This strategy address the multiple ways in which students learn visually, orally, kinesthetically, etc. and increases the likelihood that students will understand the concept being taught.

3. **Students are given an exemplar or model of an assignment they will be asked to complete.**

The teacher describes the exemplar assignment's features and why the specific elements represent high-quality work. The model provides students with a concrete example of the learning goals they are expected to achieve or the product they are expected to produce. Similarly, a teacher may also model a process—for example, a multistep account/banking activity involving crediting, debiting customer accounts and sending alerts using simple accounting software so that students can see how it is done before they are faced with such tasks (teachers may also ask a student to model a process for her classmates or use a video clip of practitioners).

For scaffolding to be effective teachers need to pay attention to the following:

The selection of the learning task: The task should ensure that learners use the developing skills that need to be mastered.The task should also be engaging and interesting to keep learners involved.

The anticipation of errors: After choosing the task, the teacher needs to anticipate errors the learners are likely to commit when working on the task. Anticipation of errors enables the scaffolder to properly guide the learners away from ineffective directions.

The application of scaffolds during the learning task: Scaffolds could be organized in "simple skill acquisition or they may be dynamic and generative".

The consideration of emotive or affective factors: Scaffolding is not limited to a cognitive skill but it also relates to emotive and affective factors. During the task the scaffolder (expert) might need to manage and control for frustration and loss of interest that could be experienced by the learner.Encouragement is also an important scaffolding strategy.

Scaffolding as a teaching method when appropriately used in teaching learning, will create in students desire, interest and passion to study since it implies that they are not left alone to do the learning alone but with the practical participation of others as peers and with teachers guidance, this will in turn improve their performance. The teacher is however implored to make adequate provision and preparation of the styles in scaffolding for a better and productive delivery taking strong cognizance to time management.

2.2.2 Scenario-based teaching method and student performance

The basic method of instruction for teaching skill-type subject matter is the scenario-based method of instruction. It is a great way to present more interactive and compelling skill-based training. This method is recommended for teaching a skill because it covers all the necessary steps in an effective learning order. The scenario-based method of teaching steps give trainees the opportunity to see, hear the details related to the skill being taught and practically see a related demonstration to the skill/s being taught.

The illustrations help the average and slow learners to rapidly pick up and give the trainees an additional opportunity to see and hear the skill being taught. The steps give all trainees the opportunity to become proficient when faced with real life scenarios. It has also been seen as a useful teaching method to promote the development of other capabilities like communication, team work, self-directed learning, reflective practice and the appreciation of social and cultural aspects of professional practice.

Here:

a. The learner assumes the role of an actor responding to a job realistic situation

b. The learning environment is preplanned

c. Learning is inductive rather than instructive

d. The instructions are guided

e. Lessons incorporate instructional resources

f. Its goal is to activate and accelerate workplace expertise

This method is recommended because it leaves nothing to chance. For convenience, the techniques for imparting skills are presented in steps, rather than activities.When summarizing, keep in mind two major aims. First, you want to help the trainees identify and organize the subject matter. Second, you want to assist the trainees in understanding and, where necessary, in application of the subject matter.

Planthe summary so that it assists the trainees in organizing the important subject matter into a form more easily learned. Review the actual subject matter, not just the topic, thoroughly enough for the trainees to gain an adequate understanding of the subject. Having the trainees review the topics (class notes) will aid them in understanding the subject.

2.2.3 Gender and Students' Performance

Gender is the range of physical, biological, mental and behavioural characteristics pertaining to and differentiating between the feminine and masculine (female and male) population. In some researches ((Jegede&lyang (1990); Mordi (1992); Umeoduagu (1995); Ogunkola (1997); Mustafa, Khan &Fabunmi (2004); Nenty (2010) results show that the masculine gender (male students) performs in some areas of study than their female counterpart and in some areas too, it has been discovered from results that female students perform better than the male students.

One of the studies further examined was that of Peter Ogbianigene Dania (2014) on Effect of Gender on Students Academic Achievement in Secondary School Social Studies. His paper investigated the effect of gender on students' academic achievement in secondary

school Social Studies. The study adopted a quasi-experimental design (2x2 non-randomized pre-test, post-test controlgroup) comprising six groups made up of four experimental groups and two control groups. Six schools and one hundred and eighty (180) Upper basic 2 students in Delta and Edo States made up the sample for the study. Six intact classes were randomly selected and assigned to experimental and control groups. The instrument used inthis study is the achievement instrument tagged "Social Studies Achievement Test" (SSAT). The validity and reliability of these instruments were established. The reliability of the instruments was established using Pearson product moment correlation coefficient (r). And thereliability coefficients obtained was 0.79. Means,Standard Deviation, Analysis of covariance (ANCOVA) Result revealed that: gender (male/female) had no significant effect on students' achievement in Social Studies and finally, result showed that there was significantinteraction effect of treatment and gender on students' academicperformance in Social Studies. In contrast to the study above, Irunokhai Eric (2015) found out from his study onEffect of Gender on Students' Academic Performance in Computer Studies in Secondary Schools in New Bussa, Borgu Local Government of Niger State that even though the male students had slightly better performance compared to the female students, it was not significant. This better performance was found to be pronounced in the private school which was shown to possess the best male brains found in the study area. He has the following applied to his study: Questionnaire which consist of 30 multiple-choice itemsdrawn from Senior School Certificate Examination past questions as set by the West Africa Examination Councilin 2014 multiple choice past question was used as the research instrument consist. The questionnaire wasadministered to 275 students from both private and public schools in the study area. The students' responseswere marked and scored, afterward analyzed using independent t-test.

A result from another study by Umar Goni, Yaganawali S. B.,HajjaKaltum Ali & Mohammed WaziriBularafa(2015) revealed thatthere is gender difference in Students' Academic Performancein Colleges of Education, Borno State, Nigeria which implies thatgender has effect in the academic performance of students in studied Colleges of Education in Borno State, Nigeria. However, in Muhammad Idrees Malik R.A.Farooq and RabiaTabassum (2016) a disparity was concluded that there exists a significant difference in academic gender performance as quoted:

> 'The performance of girls was better than performance of boys. Students taught by experienced teachers showed better performance . Teachers' qualification influenced students' performance. Students taught by highly qualified teachers (M.Phil./Ph.D.)showed better performance than those taught by less qualified teachers'

None of these researchers carried out a study on gender performance in financial accounting to the best knowledge of the researcher though some researches could have been done in other states and either in secondary schools as population or other courses in colleges of education. This gave the researcher an edge to adopt the gender performance into his research work so as to find out if there are any effects on gender performance on students in financial accounting of federal college of education, kontagora, Niger state to be precise.Abra. (1991) also has a supportive opinion that Gender has a significant effect in the performance of students because in some courses, the female gender performs better than the male gender while in some courses, the male gender performs better than the female gender.

2.3 Relevance of Studying Financial Accounting in Colleges of Education

A phenomenon is of relevance if it can meet a need and in this case educational and societal needs of learners being that the study of Accounting is for both the individual

learner and the populace. Accounting Education is of use to virtually all categories of people be it the educated or the ‘mere’ market men andwomen. According to Osaro (2011), Accounting Education involves the impartation of knowledge in accounting principles and standards to individuals with the aim of making them professional in the application of the principles.

Accounting as a profession according to Durukwaku(2013) originated from the need to have in place a system of recording financial transactions. This was practiced in the past in a suitable way to the users where assets are listed, maintenance costs deducted, debtors recorded and deducted when paid, stock delivery recorded, to mention but a few. Accounting education is very important because it reveals the financial position of a business either as an entity or a large business. Accounting education also reveals the sustainability of a business in the world of competition.

Moreover, Accounting is a discipline of study that all calibers of people irrespective of the personal, economic, job, social status should have some knowledge of its concept. Secretaries will have to use this same accounting knowledge to manage the company’s documents and daily operations; Auditors with the knowledge to interpret, analyze and report financial statements; managers and business owners deducing conclusions from these financial statements to ascertain their achievement and continuity in the business world. Furthermore, reasonable decisions are made on investments, next financial projects, managerial decisions on mode of operations and so, it is beneficial that all and sundry taps into this field of study for a better life of accountability and relevance.Accounting Education is a basis for the business world and a proper transmission of this knowledge will prepare the learners for the task of becoming an Icon in the business globe.

2.4 The Role of Financial Accounting Lecturer in Colleges of Education

Lecturers are seen as role models who are expected to have the proficiency in a particular field of study and possess the skills and strategies of passing their knowledge to learners. They still carry out the teaching process though at a higher level than the secondary school. Their teaching exercise is in Colleges of Education.

Having considered the Accounting concept as being skill-filled, the role of lecturers in Colleges of Education is very vital. However, their roles are streamlined towards achieving the National policy on Education for Accounting which is seen as part of Vocational Education. The teaching objectives are majorly to prepare students for immediate employment and preparation for higher education for the acquisition of a university degree in accounting as an accountant (NPE 1981). To achieve these objectives, the lecturer gets involved. The College is another higher level and so the methods to be used in teaching have to be critically selected and maximally used to achieve its set objectives. In the College, the learners are more demanding due to the fact that at this level, they can be self-reliant with the anticipated knowledge from the lecturers; if the course content is misinterpreted and the knowledge is wrongly transmitted, their future is at stake thus producing graduates that are not capable of standing strong in the business globe so the lecturer is a key factor as far as accounting is concerned in Colleges of Education.

Killon and Harison (2012) opined that one mission of the teacher is to be able to effect changes in people by having knowledge of the subject matter and to be able to correctly pass it on to the learners. They are seen as facilitators meant to produce graduates who will be confident in content and practice. If they fail in their duties as educative models, then, the integrity of the course (accounting) will be defeated.For effective flow of teaching and learning, the lecturers in Colleges of Education should have the students' interest as their first priority. This was supported by Akujibi (2012) by saying that teaching is essentially a

means of guiding students to secure the amount and quality of experience which will promote the optimum development of their potentials.

In addition, to achieve the set goals in accounting, the lecturers should be leaders that know the subject matter so well to be able to confidently teach their students. If need be, there should be training or enhancement programs to upgrade their knowledge.

2.5 Relationship between teaching method and students performance

Researchers link teaching methods with students' performances because many authors were of the opinion that the most contributing factors are the choice of teaching method/s used while teaching by financial accounting teachers. This choice they made either made or ruined student's zeal or motivation to learn the course/ find the course interesting and worthwhile. Ehiametallorin Joshua (2015) expressed that effective learning of accounting depends on the effective teaching of the subject and available resources. The importance of teaching methods in financial accounting and students' performance was also illustrated in the study of Okwuanaso (2001) as a concrete determinant of whether students will learn or not. It also means that if the appropriate teaching method is not used effectively, learning will not take placethus leading to poor academic performance.

One other major factor that has been considered in education(teaching and learning) is the teaching format. Teaching format refers to the way the identified knowledge and concept is being delivered to the students by their teachers/ lecturers. A group of researchers examined students' preference on teaching format in learning. (Sagahara& Boland 2006; Amare, 2008).These researches found out that most of their respondents prefer their instructors to use power point since teaching style often incorporates graphics, animations, colour and motions. These views showed that there are relationships that existed between teaching methods and students' performances. This study was out to confirm or disconfirm

the view that the use of the selected teaching methods has effects on students' performance in financial accounting in federal college of education, kontagora, Niger state to be precise.

2.6 Challenges of Teaching Financial Accounting

Kochlar (2007) emphasized that teaching is meant to proceed from simple to complex that is from easy-to-understand concepts and terms to complex and more brainstorming concepts. It is therefore the teacher's duty to present simpler materials as teaching aids to aid a firm foundation on bases before proceeding further.

Accounting requires a step-by-step progressive learning pattern and so should be strategically planned and taught from one level to the other. Even though the concepts are little bit tough, appropriate choice of teaching method has a positive and progressive role to play. From the above explanation, it can be deduced that application of the right teaching method is one of the challenges of teaching Financial Accounting.

In addition, lack of adequate funding also militates against teaching of Financial Accounting. The major concern here is funding for providing comfortable libraries (including e-libraries), procuring teaching facilities like Internet-Assisted smart boards thus bringing the 'NET' to the class. Availability of this fund for the procurement of these facilities can better aid some teaching methods especially the Scenario-based teaching method aside others.

Another challenge has to do with lack of qualified teachers and teaching experiences. This qualification has to do with ability of teachers to be masters in their field (Financial Accounting to be precise). Qualified teachers are expected to produce qualified learners for competency in both theory and practice. Qualification also includes their levels of certification which is also important in Financial Accounting.

Competency in the use of ICT assisted facilities and materials are also part of qualifications and experiences to be considered. The question of how many lecturers are ICT compliant? How many lecturers can navigate in between internet applications or using Smart Interactive boards competently? Teacher's quality, efficiency, proficiency revolves around the auspices of experience, certification, among others are important traits that should be possess in order to be masters in the teaching profession. These are notable challenges observed by the researcher in teaching Financial Accounting.

2.7 Review of Empirical Studies

Empirical study is a study or article that reports results of a study that uses data derived from actual observations or experimentations (Bruns, 2013).The following are therefore some empirical studies that have been found related to the research work from some reviewed journals, thesis and research works:

Studies of Akinloye and Adu (2015) on the comparative analysis of student's performance in Financial Accounting via the Scenario-based and the group discussion method were reviewed. The purpose of the study was to determine the level at which a teaching method can be selected as being the best in the teaching and learning of Financial Accounting at the entry level. The entry level according to the work comprise of the double entry principle of accounting which has to do with the understanding of the effect on the giving account (to be credited) and the receiving account (to be debited). The population for that study was 188 NCE III comprising of two colleges of education from the North East geo political zone. The researcher formulated three research questions and three null hypotheses for the study after five weeks treatment within a period of one hour per week. A test was conducted and results analyzed at the alpha level of 0.05 using the t-test statistical method.

The study reveals that students tend to memorize facts and principles most of which they do not understand only to regurgitate during exams. Based on the findings, recommendations were made to Government, school authorities and community lecturers, so students who pass through the department will achieve higher skill acquisition in the subject. Nevertheless, the present study is related to the previous in terms of their framework and satisfaction measure but different because it compares rather than measures the use of two teaching methods.

The study also revealed (aside others) that Scenario-based teaching method in Financial Accounting (from Business Education) is more productive than the group discussion method with a basis that the students participate more and are actively involved and exposed both in class and outside classroom activities when the scenario-based method is used but the group discussion is not self-revealing because some students hide under the performance of others.

Okpeh(2014) conducted a research on the comparison of scaffolding and lecture teaching methods on performance of senior secondary school students in Financial Accounting. The population of the study was 1659 and sample size of 120. Four research questions were drawn, the research design was based on pre-test posttest non-equivalent measure. His specific objectives among others were to; compare the pretest, control and experimental groups' performance levels of Kaduna State secondary school students in Financial Accounting; compare instructional scaffolding (treatment groups) and lecture (control groups) results on the performance levels in Financial Accounting of senior secondary school students in Kaduna State. One among other findings of the study showed that scaffolding instructional method is better than lecture teaching method in Financial Accounting because the students performed significantly better under scaffolding than lecture method.The researcher recommended that scaffolding teaching method is best

appropriate in teaching Financial Accounting in public secondary schools in Kaduna State. The work is helpful to this current research because of its choice of teaching methods under study thereby giving more insight to the need for a critical choice of appropriate teaching and learning process.

Steve and Adeteju (2013) carried out a study on comparative analysis of two methods of teaching Financial Accounting in Colleges of Education in Kogi State. The population of the study comprised of 800 students in NCE III. The treatment lasted for five weeks comprising one single period of one hour per week. Results were analyzed at alpha level of 0.05 using the t-test/z test as the statistical tool.

The result showed that the use of Scenario-based method is of more result than the Inquiry teaching method. The Scenario-based method tends to improve the performance of students offering Financial Accounting than the Inquiry teaching method. However, the present study is related to the previous study because it is a framework. T-test/z test was used which is similar to this work.

The results show that the use of Scenario-based teaching method in the place of Inquiry method of teaching improves student's performance in Financial Accounting. The researcher observed that the sample population of the colleges selected were too many due to the fact that it was an experimental research and difficult to control the extraneous variables.

Velentzaso-Geogria (2010) also made a remarkable and related work to the present research work. Their work was on Partnership Account in Financial Accounting. They both conducted the research to find out the disparity between the use of Scenario-based teaching method from that of Lecture method of teaching and role play method of teaching. According to their findings, Scenario-based teaching method tends to be more effective

than the Lecture method of teaching because the learners are presently and constantly involved in the learning process, there is fast opportunity to ask questions; they enjoy this immediate student-teacher relationship and contact more unlike the lecture method that is more of the teacher centered approach. Considering this finding aside other findings, the researcher find it gainful to use it as one of his empirical study.

The present research work is also related to the above study because of its framework and the statistical method used which is similar to this present work. In addition, it has to do with a classic use of illustrations and practical related issues toanother teaching method; it revealed the effect of Scenario-based teaching method in comparison to the Lecture teaching method. Their findings are that the Scenario-based teaching method when correctly followed during the teaching and learning process, creates a permanent impact in the learners than the Scaffolding teaching method.

A study on Comparative analysis of two methods of teaching Financial Accounting by Raymond and Ogunbameru(2005) was also seen to be related to this research work though it was conducted using the Secondary school as population. It was carried out in Ondo State with a population of 820 students in Okitipupa Local Government Area in Ondo State offering Financial Accounting. One control group and one experimental group of SS2 from the Secondary Schools that have at least a graduate in Financial Accounting were randomly chosen for the study. The treatment lasted for five weeks with duration of 40 minutes for a single period in a week during which data were collected and 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 scaffolding teaching method in place of conventional method improved student performance in Financial Accounting. However, the study is related to the current research work because it provided some information about the

scaffolding teaching method. Nevertheless, the study is obviously in line and agreement with the researcher's work because the two methods of teaching emphasizes on practical teaching method and also teacher's involvement in the practical aspects.

In another study conducted by Giwa (2007) on evaluation of teachers' classroom strategies on secondary school students' performance in Physics, the researcher raised three objectives which included determining the factors affecting teacher's teaching strategies in the classroom; to find out the effect of teacher classroom strategies on students' performance in Physics; determine the extent of students' assimilation from their observations. The researcher used survey research design and a sample population of 56 students from secondary schools. questionnaire was used to collect data from the respondents which were analyzed using Analysis of Variance (ANOVA). The findings reported by Giwa (2007) include, years of experience, remuneration, time etc. as some of the factors affecting teachers' classroom strategies, the researcher also found that teachers' classroom strategies can humanize or dehumanize a student while learning. The researcher went further to say that teacher's strategies shape students either deliberately or otherwise. The researcher's recommendations aside others included; there is the need for prospective and practicing classroom teachers to be made to know the importance of their strategies in relation to students' achievement. The work strongly motivated this current research work in that it shed more light on the importance of classroom strategies of the teacher which should include his choice of teaching method having in mind that his strategies are meant to shape students' character while learning.

2.8 Summary of Reviewed Literature

For any concept to be generally acceptable there is the need for a backup from a theory or theories of learning. The main reason for the existence of a school is the presence of

students; the students become their finished product that must be presented to the public with useful and appropriate content (in this case: knowledge). The most important educational goal is for students to learn. Another important goal is to make this newly gained knowledge and information purposeful and meaningful to the students so that it may be retained and useful through their lives. An essential factor involved in meeting these goals is motivation. If students are not motivated in one way or another, it is likely that little learning will take place thus defeating the essence and goals of education, or if by chance some learning should take place, it is probable that it will not be retained. With this at heart, many motivation theories emerged cum Adam Maslow's motivation theory aside others. One thing in common with all the theories is that they drive towards bringing out the best from the student via their use.

Accounting from whatever angle it is considered is an important prerequisite for all classes of people. Its depth in acquisition only depends on individual need. Its knowledge should therefore not be waved aside because as it is said: "no knowledge is lost". Accounting right from the 16th century has undergone different development from the simple book keeping to the principle after the 19th century still stands as the standard for teaching and learning Accounting. It grows beyond simply recording of daily transactions to include the preparation, classification, analysis and reporting of financial statement.

The Financial Accounting lecturer is therefore seen as the facilitator, the instructor and a role model in Colleges of Education to impact correctly the appropriate knowledge and skills through the correct choice of material and teaching method. He is also seen as the potter to mold and remold lives of students in the structure of becoming an Accountant or those who desire to progress in the field of Accounting. There is therefore the need to upgrade their own knowledge both in theories and in the practical aspects so as to meet up with the developmental trends of the global world.

Although other teaching methods have their advantages and disadvantages in their applications at fields in which they are most appropriate in application, the Scenario-based teaching method and the Scaffolding teaching method are the consideration in this research work. The Scenario-based teaching method from all the related literatures showed that when properly applied will result into a great retention of knowledge and skills to the students. The Scaffolding teaching methodthough has a lot to do with personal interpretations on the part of the students have its limitations. This is not to say that the Scenario-based teaching method does not have its own flaws.

However, based on the researcher's knowledge, none of the reviewed empirical studies revealed the effect of Scenario-based teaching method and the Scaffolding teaching method in Financial Accounting on student's performance in Depreciation Account which should not be ignored because it is important in helping us to know how assets are depreciated and its effect in the Final Account (Trading, profit and loss account). Also none of the reviewed empirical studies revealed at what extent the Scenario-based teaching method and the Scaffolding teaching methods can improve students' performance in Financial Accounting.In addition, there was not found any study on gender performance in financial accounting in Federal College of Education Kontagora, Niger State. Therefore, this study is carried out to close this existing gap because it is assumed that results from this study could aid in improving academic performance of students irrespective of their sexes in financial accounting both in Federal College of Education, Kontagora; other colleges of education and other academic institutions at large.

CHAPTER THREE

RESEARCH METHODOLOGY

This chapter reveals the different methods and procedures that were adopted to collect and analyze data for this study. It is revealed through the following sections:

3.1 Research Design

3.2 Population for the Study

3.3 Sample size and Sampling Procedure

3.4 Instrument for Data Collection

3.4.1 Validity of the Instrument

3.4.2 Pilot Study

3.4.3 Reliability of the Instrument

3.5 Procedure for Data Collection

3.6 Procedure for Data Analysis

3.1 Research Design

The design for this study wasQuasi experimental design.A quasi-experiment is an empirical interventional study used to estimate the causal impact of an intervention on target population without random assignment. Quasi-experimental research shares similarities with the traditional experimental design or randomized controlled trial, but it specifically lacks the element of random assignment to treatment or control. Instead, quasi-experimental designs typically allow the researcher to control the assignment to the treatment condition, but using some criterion other than random assignment (e.g., an eligibility cutoff mark). The design involved the manipulation of independent variables, control of extraneous variables, the use of control and treatment groups and measurement of dependent variables through the use of statistical tools.The purpose of using this design was because of its components that is, its comparison between

two to three groups which are majorly a static control group and manipulative experimental group which can either be one or more.

3.2 Population of the Study

The population of this study comprised of two hundred and thirty-fourNCE I students (2017/2018 session) inFederal College of Education, Kontagora, Niger State.

Table 3: Population for the Study

S/No	Male	Female	Total
01	38	40	78
02	46	32	78
03	38	40	78
TOTAL	**122**	**112**	**234**

Source: Federal College of Education Statistics for 2017/2018 session

3.3 Sample Class Size

An intact class size was used for the study as its sample size so the population of two hundred and thirty-four (234) students was used. This was supported by Uzoagulu A. E (2008) where he pointed out that in cases where the population of a study is not much or is controllable in terms of numbers, the same can be used as the class size for the study. In line with his submission, the researcher used the total population of two hundred and thirty-four financial accounting student of NCE 1, federal college of education as the class size for this study.

3.4 Instrument for Data Collection

In order to generate a reasonable, relevant and reliable data, the researcher developed two main instruments for data collection; the pre-test (FAAT1) and post-test (FAET 2). These instruments for Data collection were headed as the Financial Accounting Achievement Test 1 (FAAT1) which served as the pre-test and Financial Accounting Evaluation Test 2 (FAET2) which served as the post-test.The FAAT 1 was administered to the entire class size of two hundred and thirty-four students before they were grouped into the three required groups for this study which were the control group (conventional lecture teaching method). The experimental group 1 (scaffolding teaching method) and the experimental group 2 (scenario-based teaching method). The treatment followed after which the post-test was administered at the end of the treatment.

The pre-test had thirty objective questions with overall scores of 30 marks.The post-test had three sections. The objective sections had ten questions (twenty marks) a theory part which had four questions with a total of twenty marks, two practical questions which required the calculation and preparation of the necessary accounts. The practical section was rated thirty marks each making a total of sixty marks. The overall scores for the post-test were 100 marks.

The pre-test results from FAAT 1 were compared with the post-test results from FAET2 to arrive at results to justify the research work. See pre-test and post-test questions in Appendix 3 and 4.

3.4.1 Validity of the Instrument

The research instruments used for the pre-test and post-test were tagged Financial Accounting Achievement Test 1 and Financial Accounting Evaluation Test 2. The test validity for FAAT1 was derived by setting questions based on what their lecturer had

taught them before in relation to the topic. The instrument wasgiven out to the experts in the rank of senior lecturer and above in the field of business education and course lecturer of federal college of education, kontagora, Niger state for vetting and modification after which they were accepted and administered for the research.

3.4.2 Pilot Study

A pilot study was conducted in City College of Education, Karu, Nasarawa state which comprised of 15 females and 10 males making a total of 25 studentsof NCE 1 students of the college with 20 objective questions, and a practical section that also carried 10 marks making a total of 20 marks. The researcher administered the instrument on combination of accounting general knowledge and questions on depreciation. City college of education, Karu, Nasarawa state was chosen because looking at their scheme, it shares samecharacteristics with the study area and the college offers business education programme at the NCE I level with financial accounting offered as a core course to NCE I business education students. It also gave an additional indirect clue into making enquiries on how lecturers teach their financial accounting students through expository interactions with their lecturers.

3.4.3 Reliability of the Instrument

In order to determine the reliability of the instrument, the split-half method was used in testing the reliability on the data collected from the pilot study.The reliability coefficient of the internal consistency was found to be significant that is, reliability coefficient of 0.77 wasobtained. Afolabi (2012) agreed to this when he noted that a reliability coefficient of 0.75 for any pilot study conducted can be significant enough for the reliability of the instrument.

3.5 Procedure for Data Collection

The researcher obtained a letter of introduction from the department of Vocational and Technical Education, Ahmadu Bello University Zaria which waspresented to the college of study as a formal introduction to Federal College of Education, Kontagora, Niger State (Appendix 1). The administering of FAAT1 to the students followed after an introduction of the researcher by the HOD, School of Vocational and Technical Education, Federal College of Education, Kontagora, Niger State. It was done by the researcher with the assistance of two research assistants who werea staffand a non-academic staff of the department, federal college of education, kontagora, Niger state.

The researcher after the pre-test, grouped the entire class size into three groups, the control group and the two experimental groups. The researcher adopted the use of the students' matriculation numbers to group them into three. This was supported by Sambo inTitilayo (2015) that a pre-existing alphabetical or numerical order of a population can be used to select a class size and create a group which is subject to the type of research methodology adopted in the researchThe experimental groups (taught using scaffolding teaching method) was further grouped evenly into three by picking numbers 1 to 3 randomly because of the scaffolding teaching style adopted which had to do with the use of flash cards. After the teaching of the three groups, FAET2 was administered. See Appendix 2 for details. The teaching duration was one hour each for a contactin a week.

The treatment which was the teaching of the three groups was carried out by the researcher for five weeks excluding the weeks of introduction and pre-test. After the treatment, the post-test was conducted and administered to the three groups.

The administration of both the FAAT1and FAET2 were carried out by the researcher with the assistance of the research assistant during invigilation.

3.6 Procedure for Data Analysis

The mean performance levels of the students for both the pre and post-tests for the experimental and control groups werecomputed. The mean, standard deviation as well as the mean difference was used to answer the research questions. The t-test was used to test null hypotheses 1, 2, 3 and 4 while hypothesis 5was tested using Analysis of Variance (ANOVA) at $p \leq 0.05$. The obtained value was considered significant if the **p=value** is greater than the critical value (table value) and thus rejects the hypothesis. If however, the p=value is less than the critical value, it was considered insignificant and thus the null hypothesis was accepted as supported by Osuala (2004) in Titilayo(2015). It is at 0.05 level of significance.This was also in line with the opinion of Raymond and Ogunbameru (2005), who worked on 'A Comparative analysis of two teaching methods of teaching financial accounting at senior secondary school'.

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF DATA

This chapter presented the results of the data collected for analysis and discussion. The presentation was done under the following headings:

4.1 Answers to research questions

4.2 Testing of the Null Hypotheses

4.3 Summary of Major Findings

4.4 Discussions of Major Findings

4.1 Answers to research questions

Research question one: What is the effect of Scaffolding teaching method on performance of students in Financial Accounting when compared to those taught using the conventional (lecture) teaching method in Federal College of education, Kontagora, Niger state?

Table 4: Mean and standard deviation showing effect of scaffolding teaching method on performance of financial accounting students in federal college of education Kontagora, Niger State

Variable	N	$\bar{x}$	SD	Mean Difference
Scaffolding teaching method	**78**	**11.53**	**3.660**	**1.93**
Conventional method	**78**	**9.60**	**3.978**	

The results of Table 4 showed the effect of scaffolding teaching method on performance of students in financial accounting in Federal college of education Kontagora. The analysis revealed a mean score of 11.53 and standard deviation of 3.660 of students taught financial accounting using scaffolding teaching method, and a mean score of 9.60 and a standard deviation of 3.978 for students taught using the conventional lecture method. This indicated a mean difference of 1.93 indicating that scaffolding teaching method likely had more effect on students' academic performance in financial accounting over the conventional

lecture method. It can be said that scaffolding teaching method might be more effective in teaching financial accounting.

Research question two: What is the effect of Scenario-based teaching method on performance of students in Financial Accounting when compared to those taught using the conventional (lecture) teaching method in Federal College of education, kontagora, Niger state?

Table 5: Mean and standard deviation showing effect of scenario-based teaching method on performance of financial accounting students in federal college of education Kontagora, Niger State

Variable	N	$\bar{x}$	SD	Mean Difference
Scenario-based method	**78**	**10.88**	**4.657**	
				1.28
Conventional method	**78**	**9.60**	**3.987**	

Table 5 showed the effect of scenario-based teaching method on performance of students in financial accounting in Federal college of education Kontagora. The analysis indicated a mean score of 10.88 and standard deviation of 4.657 for students taught financial accounting using scenario-based teaching method, and a mean score of 9.60 and a standard deviation of 3.978 for students taught using the conventional lecture method. This indicated a mean difference of 1.28 showing that scenario-based teaching method likely had more effect on students' academic performance in financial accounting over the conventional lecture method. It can be said that scenario-based teaching method might be more effective in teaching financial accounting than the conventional teaching method.

Research question three: What is the difference between performance of male and female students taught financial accounting using scaffolding teaching method from those taught using the conventional (lecture) teaching method in Federal College of education, kontagora, Niger state?

Table 6: Mean and standard deviation showing difference in male and female students taught financial accounting using scaffolding teaching method in colleges of education in North-West, Nigeria

Variable	N	$\bar{x}$	SD	Mean Difference
Male students	**38**	**13.21**	**4.192**	
				3.28
Female students	**40**	**9.93**	**2.093**	

The study results in Table 6 showed the difference in male and female students' performance in financial accounting when taught using scaffolding teaching method in Federal college of education Kontagora. The analysis revealed a mean score of 13.21 and standard deviation of 4.192 for male students and a mean score of 9.93 and a standard deviation of 2.093 for the female students. This indicated a mean difference of 3.28 indicating that male students performed better in financial accounting over their female counterparts when taught financial accounting using scaffolding teaching method. It can be said that scaffolding teaching method might be more effective for teaching financial accounting to male students.

Research question four: What is the difference between performance of male and female students taught financial accounting using scenario-based teaching method from those taught using the conventional (lecture) teaching method in Federal College of education, Kontagora, Niger state?

Table 7: Mean and standard deviation showing difference in performance of male and female students taught financial accounting using scenario-based teaching method in federal college of education Kontagora, Niger State

Variable	N	$\bar{x}$	SD	Mean Difference
Male students	**46**	**12.30**	**5.481**	
				3.46
Female students	**32**	**8.84**	**1.725**	

The study results in Table 7 showed the difference in male and female students' performance in financial accounting when taught using scenario-based teaching method in Federal college of education Kontagora. The analysis revealed a mean score of 12.30 and standard deviation of 5.481 for male students and a mean score of 8.84 and a standard deviation of 1.725 for the female students. This indicated a mean difference of 3.46 indicating that male students performed better in financial accounting over their female counterparts when taught financial accounting using scenario-based teaching method. It can be said that scenario-based teaching method might be more effective for teaching financial accounting to male students.

Research question five: What is the effect of using scaffolding, scenario-based and the conventional (lecture) teaching methods on the performance of male and female students taught financial accounting in federal college of education, Kontagora, Niger state?

Table 8: Mean and standard deviation showing difference in students' performance taught financial accounting using scaffolding, scenario-based and conventional teaching methods in federal college of education Kontagora, Niger State

Variable	N	$\bar{x}$	SD
Scaffolding method	**78**	**11.53**	**3.660**
Scenario-based method	**78**	**10.88**	**4.657**
Conventional method	**78**	**9.60**	**3.978**

The study findings in Table 8 showed the difference in students' performance taught financial accounting using scaffolding, scenario-based and the conventional lecture teaching methods in Federal college of education Kontagora. The analysis revealed a mean score of 11.53 and standard deviation of 3.660 of students taught financial accounting using scaffolding teaching method, a mean score of 10.88 and a standard deviation of 4.657 for students taught using the scenario-based teaching method and a mean score of 9.60 and a standard deviation of 3.978 for the conventional lecture teaching method. This implies

that the students' performance when taught financial accounting using the three teaching methods (scaffolding, scenario-based teaching methods) is likely to differ.

4.2 Testing of the Null Hypotheses

Hypothesis one: There is no significant effect on the post-test performance of students taught financial accounting using scaffolding teaching method from those taught using the conventional (lecture) teaching method in federal college of education kontagora, Niger state.

Table 9: t-test analysis showing effect of scaffolding teaching method on performance of financial accounting students in federal college of education Kontagora, Niger State

Model	N	$\bar{x}$	SD	Df	t-cal	t-crit	P	SL
Scaffolding method	**78**	**11.53**	**3.660**	**77**	**3.504**	**1.96**	**0.001**	**0.05**
Conventional method	**78**	**9.60**	**3.978**	**77**				

Table 9 showed the t-test analysis to compare the mean difference between the performances of students taught financial accounting using scaffolding teaching method and those taught using the conventional lecture method. The analysis revealed the mean of (11.53) for scaffolding teaching method as against the mean score of (9.60) for the conventional lecture method with degree at a degree of freedom 77 respectively. The t-value calculated was (3.504) with α p-value of 0.001 which was lower than α at 0.05 significant level. Yet, the t-cal (3.504) was significantly greater than the t-crit value of (1.96). The result, therefore, indicated thatsignificant difference existed between the mean performance of students taught financial accounting using scaffolding and conventional lecture teaching methods. Hence, the null hypothesis was rejected.

Hypothesis two: There is no significant effect on the post-test performance of students taught financial accounting using scenario-based teaching method from those taught using

the conventional (lecture) teaching method in federal college of education kontagora, Niger state.

Table 10: t-test analysis showing effect of scenario-based teaching method on performance of financial accounting students in federal college of education Kontagora, Niger State

Model	N	$\bar{x}$	SD	Df	t-cal	t-crit	P	SL
Scenario-based method	**78**	**10.88**	**4.657**	**77**	**1.823**	**1.96**	**0.072**	**0.05**
Conventional method	**78**	**9.60**	**3.987**	**77**				

Results in Table 10 showed the t-test analysis to compare the mean difference between the performances of students taught financial accounting using scenario-based teaching method and those taught using the conventional lecture method. The analysis revealed the mean of (10.88) for scenario-based teaching method as against the mean score of (9.60) for the conventional lecture method with degree at a degree of freedom 77 respectively. The t-value calculated was (1.823) with α p-value of 0.072 which was higher than the α at 0.05 significant level. Yet, the t-cal (1.823) was significantly lower than the t-crit value of (1.96). The result, therefore, indicated that no significant difference existed between the mean performance of students taught financial accounting using scenario-based and conventional lecture teaching methods. Hence, the null hypothesis was accepted.

Hypothesis three: There is no significant effect between performance of male and female students taught financial accounting using scaffolding teaching method from those taught using the conventional (lecture) teaching method in Federal College of education, kontagora, Niger state.

Table 11: t-test analysis showing difference in performance of male and female students taught financial accounting using scaffolding teaching method in federal college of education Kontagora, Niger State

Model	N	$\bar{x}$	SD	Df	t-cal	t-crit	P	SL
Male students	**38**	**13.21**	**4.192**	**37**	**4.486**	**1.96**	**0.000**	**0.05**
Female students	**40**	**9.93**	**2.093**	**39**				

Study findings in Table 11 showed the t-test analysis to compare the mean difference between the performances of male and female students taught financial accounting using scaffolding teaching method. The analysis revealed the mean of (13.21) for male students as against the mean score of (9.93) for the female students with degree at a degree of freedom 37 and 39 respectively. The t-value calculated was (4.486) with α p-value of 0.000 which was lower than α at 0.05 significant level. Yet, the t-cal (4.486) was significantly greater than the t-crit value of (1.96). The result, therefore, indicated thatsignificant difference existed between the mean performance of male and female students taught financial accounting using scaffolding teaching methods. Hence, the null hypothesis was rejected.

Hypothesis four: There is no significant effect between performance of male and female students taught financial accounting using scenario-based teaching method from those taught using the conventional (lecture) teaching method in Federal College of education, kontagora, Niger state.

Table 12: Mean and standard deviation showing difference in performance of male and female students taught financial accounting using scenario-based teaching method in federal college of education Kontagora, Niger State

Model	N	$\bar{x}$	SD	Df	t-cal	t-crit	P	SL
Male students	**46**	**12.30**	**5.481**	**45**	**3.217**	**1.96**	**0.003**	**0.05**
Female students	**32**	**8.84**	**1.725**	**31**				

Study results in Table 11 showed the t-test analysis to compare the mean difference between the performances of male and female students taught financial accounting using scenario-based teaching method. The analysis revealed the mean of (12.30) for male students as against the mean score of (8.84) for the female students with degree at a degree of freedom 45 and 31 respectively. The t-value calculated was (3.217) with α p-value of 0.003 which was lower than α at 0.05 significant level. Yet, the t-cal (3.217) was significantly greater than the t-crit value of (1.96). The result, therefore, indicated thatsignificant difference existed between the mean performance of male and female students taught financial accounting using scenario-based teaching methods. Hence, the null hypothesis was rejected.

Hypothesis five: There is no significant difference in the performance of students in financial accounting taught through scaffolding, scenario-based and lecture teaching methods.

Table 13: Analysis of variance (ANOVA) showing difference in performance of students taught financial accounting using scaffolding, scenario-based and conventional teaching methods in federal college of education Kontagora, Niger State

	Df	SS	MS	F	P (Sig. F)	SL
Between groups	**3**	**703.213**	**219.095**	**6.257**	**0.001**	**0.05**
Within groups	**231**	**15634.451**	**37.083**			
Total	**234**	**24870.695**				

Result of analysis of variance in Table 13 showed the difference in performance between scaffolding, scenario-based and the conventional lecture teaching methods. The finding showed that the calculated F-value was (6.257) at α value of 0.001. The calculated α value of 0.001 is less than α value of 0.05 significance level. This implies that significant difference existed in performance of students taught financial accounting using the three teaching methods. Hence, the null hypothesis was rejected.

4.3 Summary of Findings

The research work was conducted on the Effects of Scaffolding and Scenario based teaching methodson the performance of students in financial accounting in Federal College of Education, Kontagora, Niger State. In order to achieve the objectives of the study, six specific objectives were raised and in line with each stated objectives, six research questions and six null hypotheses were formulated. The population of the study was 234 NCEI students of Business Education department offering Financial Accounting.

The followingwere established:

1. The study findings on research question one and hypothesis one revealed that the academic performance (from their post-test scores) of students taught financial accounting using scaffolding teaching method was significantly higher than the pre-test performance at a P=0.001
2. The academic performance (from their post test scores) of students taught financial accounting using scenario-based teaching method was significantly higher than the pre-test performance at a P=0.072
3. The study findings on research question four and hypothesis four revealed that significantdifference existed between the mean performance of male and female students taught financial accounting using scaffolding teaching methods. P= 0.000.
4. The result showed that male students performed better than the female students in financial accounting when taught using the scaffolding teaching method.
5. The study findings on research question five and hypothesis five revealed that significant difference existed between the mean performance of male and female students taught financial accounting using scenario-based teaching methods. P value= 0.003

6. The result from the findings portrayed a better and higher performance from the male students over the female students when taught financial accounting using the scenario-based teaching method.
7. The study findings on research question six and hypothesis six revealed that significant difference existed in performance of students taught financial accounting using the three teaching methods. P= 0.001

4.4 Discussion of Findings

The study findings on research question one and hypothesis one revealed that significant difference existed between the mean performances of students taught financial accounting using scaffolding and conventional lecture teaching methods. Scaffolding is a key feature of effective teaching and can include modeling a skill, providing hints or cues, and adapting material or activity (Copple&Bredekamp, 2009). The repetitive nature of scaffolding helps students develop stronger skills for handling new concepts. Ultimately, their success will translate into an inspiration to learn more. The purpose of scaffolding is to provide support to students and facilitate learning as supported by Woods (2015).

From the findings, the post-test performance of students taught financial accounting using the scaffolding teaching method was significantly higher than those taught using the conventional lecture method. This was revealed in their mean scores (11.53 and 9.60 respectively). The null hypothesis which stated that there is no significant effect on the post-test performance of students taught financial accounting using scaffolding teaching method from those taught using the conventional (lecture) teaching method in federal college of education kontagora, Niger state was rejected. Scaffolding teaching method has significant effect on student performance and when fully implored, will improve the performance of students both in accounting and other areas of discipline.

The findings on research question two and hypothesis two revealed that no significant difference existed between the mean performance of students taught financial accounting using scenario-based and conventional lecture teaching methods. This finding contradicts that of Cantrell (2004) who posit that the basic method of instruction for teaching skill-type subject matter is the scenario-based method of instruction. This method is recommended for teaching a skill because it covers all the necessary steps in an effective learning order. The scenario-based method of teaching steps give trainees the opportunity to see, hear the details related to the skill being taught and practically see a related demonstration to the skill/s being taught. However, the lecture method still has its significance in teaching learning process. A combination of variety of teaching methods makes teaching learning dynamic and productive.

The findings on research question three and hypothesis three revealed that significant difference existed between the mean performance of male and female students taught financial accounting using scaffolding teaching methods. The mean performance of male students was higher than that of the female, this implies that the male students using the scaffolding teaching method will perform better than the female students in financial accounting not undermining the situation where female students may perform better than the male if other teaching methods were researched upon (which in turn gives a suggestion for further studies on gender and academic performance).

The study findings on research question four and hypothesis four revealed that significant difference existed between the mean performance of male and female students taught financial accounting using scenario-based teaching methods. The male student also performed better than the female students when taught financial accounting using the scenario-based teaching method. Their mean scores (of M=12.30 to M=8.84) revealed that there was significant effect on the performance of male students over the female students.

This may not be visible in other financial accounting topics or other areas of discipline but for the purpose of this study, the null hypothesis five which states that there is no significant effect between performance of male and female students taught financial accounting using scenario-based teaching method from those taught using the conventional (lecture) teaching method in Federal College of education, kontagora, Niger state was rejected.

The findings on research question six and hypothesis six revealed that significant difference existed in performance of students taught financial accounting using the three teaching methods. Jones & Jones (2014) opined that, the way teachers conduct their classrooms is a major factor directing students' motivation. This was supported by Akujibi (2012) by saying that teaching is essentially a means of guiding students to secure the amount and quality of experience which will promote the optimum development of their potentials. The use of the appropriate teaching methods in financial accounting saves the stress of waste of resources both human and material resources in the teaching and learning process.

Accounting has long been taught through conventional teaching methods: teacher-centered and involving lectures and problem-solving by the educator. Course content, materials and performance assessment tools to be used are determined by the educator and transferred to students, mostly by lectures. But to better up students' understanding of accounting procedures, learner-centered instruction is required to engaged them actively in the learning process (Dubin-Bryant, 2014). In this regards, Main (2012) recommends some strategies like scaffolding method that support active learning and should be employed by educators in the accounting classroom.

Going by the present research on student performance in financial accounting and the statistical analysis in tables 2 to 13 on the effect of scaffolding teaching method and scenario-based teaching method over the conventional (lecture) teaching method, the teaching method which is predominantly used by financial accounting lecturers is a contributory factor to students' persistent poor performance in financial accounting.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter was presented under the following sub-headings;-

5.1 Summary

5.2 Conclusion

5.3 Recommendations

5.4 Contribution to Knowledge

5.5 Suggestions for further study

5.1 Summary

The research was conducted to determine the effect of scaffolding and scenario-based teaching methods and gender on students' performance in financial accounting in federal college of education, Kontagora, Niger state, Nigeria. The study had six specific objectives, six research questions, and six null hypotheses. The researcher adopted quasi- experimental design with pre-test, post-test, and control group design. The population of the study comprises of two hundred and thirty-fourNCE I (2017/2018 session) students in Federal College of Education, Kontagora, Niger State. An intact class size was used for the study as its sample size so the population of two hundred and thirty-four (234) students was used. In order to generate a reasonable, relevant and reliable data, the researcher used two main instrument for data collection; the pre-test (FAAT1) and post-test (FAET2).

The review of literature gave broad spectrum of various considered empirical studies of which out of the six studied, all unanimously had reflections on the type of teaching methods used in times past in teaching which has been the lecture method (the chalk and talk method of teaching). This conventional teaching method has not been ultimately productive in terms of students' performance and it was also revealed from result of findings in this research that lecture teaching method had a regressive influence on

students' performance. The success of any academic exercise is to record an improving or increasing performance on the part of the students and if this is to be met, the scaffolding teaching method and scenario-based teaching method need to be used (based on findings of this study).

One other factor considered during the course of this study which was also reviewed was gender (male and female). The examination was on if scaffolding or scenario-based teaching method has significant effects on financial accounting students' performance be it a male or female. Results from this study showed a significant effect on their performances. However, it may not be the case in other topics or areas of discipline. The design adopted for this research was Quasi experimental design of pre-test post-test control group and two instruments for data collection were used during the course of this study.

This study established that:

1. The academic performance (from their post test scores) of students taught financial accounting using scaffolding teaching method was significantly higher than the pre-test performance at a P= 0.001. This interprets the finding that students' performance was improved after the treatment using the scaffolding teaching method.
2. The academic performance (from their post test scores) of students taught financial accounting using scenario-based teaching method was significantly higher than the pre-test performance at a P=0.072. This implies that students performed better than the pre-test (their former way of being taught-lecture method) using the scenario-based teaching method.This relatively implies that both scaffolding teaching method and scenario-based teaching method can be used to improve students' performance.

3. Male students performed better than the female students when taught financial accounting using scaffolding teaching method. P= 0.000. The result showed that there was a significant difference in their post-test results from male students over the female students in financial accounting when taught using the scaffolding teaching method.

4. Male students also performed better than the female students when taught financial accounting using scenario-based teaching method. P= 0.003.The result showed that there was a significant difference in their post-test results from male students over the female students in financial accounting when taught using the scenario-based teaching method.

5. There exists significant difference in performance of students taught financial accounting using the three teaching methods. P= 0.001. this invariably implies that the three teaching methods can't be ignored although each has its own prospects and constraints. In a way, the lecture method can be applicable, the scaffolding teaching method too can be applicable likewise the scenario-based teaching method. It is now to the lecturer to critically observe and examine which one or combination of more than one teaching method will best present the desired outlined teaching objectives.

5.2 Conclusion

Drawing from the findings from this study, it is therefore concluded that no teaching method among the ones studied in this research work was best for helping students to progress and achieve better in financial accounting above the use of scaffolding approach. This is so because from the first finding, there existed a significant difference between the mean academic performance of students taught financial accounting using scaffolding from

the conventional lecture teaching method. The mean difference posses an effect on their performance which therefore deduce that in trying to better up the students' understanding of accounting procedures, learner-centered instruction is required to engaged them actively in the learning process. Scaffolding teaching method hence is a key feature for effective teaching since it includes modeling a skill, providing hints or cues, and adapting material or activity.

The use of appropriate teaching methods in financial accounting like scaffolding method saves the stress of the teacher, waste of resources both human and material resources in the teaching and learning process in the colleges of education and areas with similar circumstances.

When considering the second finding, one would conclude from the insignificant mean difference between the scenario-based teaching method and that of the lecture method that the scenario based teaching method can go along side with the lecture method in teaching however, from the features of scenario-based teaching method, it is more revealing and possess real life features compared to the lecture teaching method. Its finding contradicts that of Cantrell (2004) who posit that the basic method of instruction for teaching skill-type subject matter is the scenario-based method of instruction. This method is recommended for teaching a skill because it covers all the necessary steps in an effective learning order. The scenario-based method of teaching steps give trainees the opportunity to see, hear the details related to the skill being taught and practically see a related demonstration to the skill/s being taught. It is however concluded that the onus lies in the part of the lecturer to make choice between the scenario-based teaching method and the lecture method after a distinct consideration of the topic or concept to be taught.

The third finding concludes that male financial accounting students performed betteer than their female counterpart when taught using the scaffolding teaching method. This revealed a comprehensive concentration and performance during the treatment than the female students which was revealed in their academic performance. Does this really portray the ideology that financial accounting profession belongs to the male? This showed a positive trend using scaffolding teaching method however, it may not be favorable in other topics or with other teaching method.

With a look at the fourth finding, there was also a positive conclusion in favour of the male financial accounting students over the female financial accounting students when taught financial accounting using the scenario-based teaching method. It is therefore now a conclusion based on the findings of this study that male students performed better than the female students when taught financial accounting using scenario-based teaching method.

Application of the three teaching method which were scaffolding teaching method, scenario-based teaching method and the lecture method, comparison was made and conclusion was drawn. It was deduced that none of the three teaching method should or can be neglected in teaching learning process because each of them has their peculiarities however the onus lies on the lecturer to critically analyze his desired attainable general and specific/behavioural objectives and make his or her appropriate choice on what teaching method to adopt or combination of teaching methods to put into use.

5.3 Recommendations

Out of the three teaching methods studied, scaffolding and scenario-based methods are better in for teaching financial accounting than the conventional lecture method. It is therefore recommended based on findingsthat

a. For the scaffolding teaching method, the teacher should have a comprehensive study of his proposed learning objectives before the lesson so as to make research and make available all the necessary teaching aids related to scaffolding teaching method so as to engage the students in the teaching learning process. The teacher should not see himself or herself as the boss and custodian of knowledge, there should be synergy between the teacher, the topic and the learners so that there will be a smooth interactive and active teaching learning session. Learning will be more productive if the learners are active part of the process. One of the major teaching aid for the scaffolding teaching method is the use of flash cards where the topic is broken down to sizeable educative bits and shared to groups for deliberation and collective learning. It is therefore recommended here that the lecturer should make comprehensive use of this tool.

b. The second recommendation goes to the use of scenario-based teaching method. From findings, there existed an insignificant difference between the scenario-based teaching method and that of the convetional lecture teaching method. This poses the fact that the theycan both be used ini teaching. The teacher should in this case make thoretical notes on concepts then a provision for audio-visual aid should be made to practically drive the point on the topic or concepts taught. With the audio visuals, learners will be able to build their confidence independently when likely faced with related situations. It is therefore recommended that provision be made for such purpose like the use of projector or physical field trips if need be.

c. In comparing the academic performances of the male and the female financial accounting students, it was deduced from the findings that the male students performed better than the female students both while using the scaffolding teaching method and the scenario-based teaching method as against the conventional lecture

teaching method. This was found to be true in this study however; it may and may not be true for other topics, courses or when other teaching methods are worked upon. But for this study, it is recommended that causes of poor performance on the part of the female should be looked into and worked upon or there should be a mix in gender with the two teaching methods so as to build up the female students then another separation can now be made to ascertain if the mixture strategy works. Other methods can also be applicable to improve the academic performance of the female students in financial accounting.

d. The three teaching methods which are the scaffolding teaching method, the scenario-based teaching method and the lecture method are efficient in teaching learning process each with its own peculiarities according to the statistical comparison which showed a 11.53 as mean for scaffolding, 10.88 as mean for scenario-based teaching method and 9.60 as mean for lecture method. This shows that there is still level of relevance and application no matter how significant or insignificant their impact may be. It is thereby recommended that the lecturer should play his or her own significant role by selecting the appropriate teaching method to use in teaching.

Some topics are best explained using scaffolding teaching method while some are best explained using scenarioor the lecture method. Curriculum planners, College management, Education boards should plan out workshops and be engaged in academic workshop and seminar that will sensitize the staff on the effectiveness of the two teaching methods.

The National commission for colleges of education should give enough grants through budgetary allocation for staff training in pedagogy, they should support and sponsor academic facilitators who knows the rudiments and technicalities of these teaching methods to organize programmes in their colleges. Educative materials both written and

online materials on these teaching methods should also be supported and supplied to teachers under their jurisdiction all to improve students' academic performance in their colleges.

Education evaluator bodies or committees too should be created to visit colleges of education to ensure the appropriate implementation of these methods of teaching if adopted. From their reports, these and other teaching methods can be suggested all to improve students' performance both in financial accounting and other areas of discipline.

5.4 Contribution to knowledge

The contribution to knowledge this research study will give to education is as follows:

a. It will give the teacher a broard understanding on the variety of teaching methods that can be explored to improve the academic performance of financial accounting students and other courses.

b. It will progressively change the format with which teaching and learning is conducted with reference to the study of the illustration on pages 17 and 18 which will in turn improve the academic performance of financial accounting students in the college and other institutions of learning including the secondary schools.

c. It will make learning more interesting, attractive, progressive and worthwhile.

If these two teaching methods are extensively explored and applied in the teaching and learning process as revealed in this study, it will improve student academic performance.

5.5 Suggestion for further study

This study demonstrated that scaffolding teaching method, scenario based teaching method has effects on students' academic performance in financial accounting in federal college of education, Kontagora, Niger State. With further exploration on this same teaching methods,

additional work can also be carried out considering other institutions of learning within the state like the primary sector, secondary sector so as to nip the poor performance in the bud from the foundation. This and other commercial related courses can also be a future research.

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Appendix I

Letter of Introduction

DEPARTMENT OF VOCATIONAL & TECHNICAL EDUCATION
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Your Ref. _____ Date: 9th May, 2018

Our Ref. P16EDVE8028

LETTER OF IDENTIFICATION
EMMANUEL FEMI SHITTU – M.ED/EDUC/3052/2010-11/ P16EDVE8028

This is to certify that Emmanuel Femi Shittu is a postgraduate student - M.Sc (Ed) Business Education - in the Department. He is carrying out a research on effects of scaffolding and scenario-based teaching methods on students' performance in financial accounting in colleges of education in Niger State, Nigeria.

kindly give him every assistance he may require .

Dr. Sani Ibrahim
Head of Department

Appendix II

Table of Activities during the Research Exercise

WEEK	ACTIVITIES
01	-Introduction to the department, research assistant, students and other staff of the department. -Meeting with the HOD, allocation of time and periods alongside their already-prepared time table.
02	-Administered the pre-test FAAT 1 based on what they have already been taught on depreciation which are it's definition, causes, methods of calculation (straight line method) Grouped the students into the three groups based on their matriculation numbers sequentially.
03	-Revised the topic depreciation (meaning and causes) with the control group making additional input usinglecture method. -Revised the topic depreciation (meaning and causes) with the experimental group 1 (using scaffolding teaching method with the use of flash cards) -Revised the topic depreciation (meaning and causes) with the experimental group 2 (using scenario based teaching method with teacher student's demonstration and illustration)
04	-Taught the control group methods of calculating depreciation using straight line method. -Taught the experimental group 1 methods of calculating depreciation using straight line method with the aid of flash cards. -Taught the experimental group 2 methods of calculating depreciation using straight line method using slides.
05	-Taught the control group method of calculating depreciation using reducing balance method. -Taught the experimental group 1 method of calculating depreciation using reducing balance method with the use of flash cards. -Taught the experimental group 2 methods of calculating depreciation using reducing balance method using slides.
06	-Taught the control group method of recording depreciation account using the modern method.

	-Taught the experimental group 1 method of recording depreciation using the modern method with the use of flash cards. -Taught the experimental group 2 methods of recording depreciation with the modern method using slides.
07	Taught the control group the effect of depreciation on profit and loss account. -Taught the experimental group 1the effect of depreciation on profit and loss account using flash cards. -Taught the experimental group 2 the effect of depreciation on profit and loss account using slides.
09	Gave a day for revision
10	Post-test was conducted with the assistance of the research assistant.

AppendixIII

PRE TEST questions
Financial Accounting Achievement Test 1

Instruction: Answer all Questions Time Allowed: 2 hours.

SectionA.

1. The following are users of accounting information except _____
a. Tailors
b. Creditors
c. Managers
d. Tax authorities

2. The reduction in the value of an Asset is called_____
a. Reduction
b. Depreciation
c. Demotion
d. Replication

3. The cost of 20 machines used as assets in a business is =N=120,000. What is the unit cost?
a. ₦6,000
b. ₦6,320
c. ₦1,200
d. ₦4,000

4. Goods bought and returned to supplier is called _____
a. Unwanted goods
b. Surplus goods
c. Returns inwards
d. Returns outwards

5. When an item bought is identified, e.g. furniture the accounts to prepare in the ledger are _____
a. Furniture account and cash account
b. Purchase account and cash account
c. Furniture and purchases account
d. Purchases and bought account

6. A trader sets aside N30,000 for business purpose. This amount is referred to as _____
a. Loan
b. Reserves
c. Capital
d. Profit

7. Which of the following in a classified form contains a permanent record of all transactions?
a. Cash book
b. Ledger
c. Journal
d. Sales day book

8. Goods returned by a buyer to the seller in the books of the seller is called _____
a. Purchases returns
b. Debit note
c. Capital sales loss
d. Sales returns

9. Business studies enables students to know how files, records and accounts of _____ are kept in an office
a. business activities
b. manager
c. computer
d. stocks

10. In a manufacturing organization, the _____ department is responsible for processing raw materials
a. Production

b. Planning
c. Account
d. Sales

11. The department that organizes research on issues that will develop the organization is called _____
a. Administration department
b. Planning department
c. Production department
d. Sales department

12. The cost of production is _____
a. The cost of buying the raw materials
b. The expenditure incurred in the production process
c. The cost of paying labourers
d. The cost of paying debts

13. The basic function of the _____ department is to buy goods and materials of the correct quantity and quality for business.
a. Production
b. Sales
c. Purchases
d. Planning

14. The trading account reveals the _____
a. Goods bought
b. Gross profit
c. Net profit
d. Share of net profit

15. The Net profit is a product of _____
a. Trading Account
b. Profit and Loss Account
c. Depreciation Account
d. Partnership Account

16. The purchases of a typewriter for N20,000 should be debited to _____
a. Purchases account
b. Asset (typewriter) account
c. Cash book
d. Business account

17. Net profit is derived by _____
a. Adding up the expenses and the gross profit
b. Deducting the expenses from the gross profit
c. Adding the gross profit to the cost of goods sold
d. Deducting the sales from the gross profit

18. One of the following is not an effect of production on environment and society
a. Increase in unemployment
b. Society is developed
c. Good road network
d. Establishment of financial institutions

19. Expenditures incurred in running a factory which cannot be traceable to a particular production unit is called _____
a. Direct expenses
b. Factory overhead
c. Factory spending
d. Prime cost

20. Manufacturing account mostly deals with _____
a. Finished goods
b. Raw materials
c. Work in progress
d. Stock brokers

21. The reduction in value of an asset is called _____
a. Waste
b. Depreciation
c. Devaluation
d. Evaluation

22. NBV means _____

a. Net book value
b. Not bought at value
c. Net bought value
d. Note book value

23. Depreciation for an asset that costs ₦20,000 for three years were ₦4,000, ₦2600 and ₦1200. What is the NBV for the second year
a. ₦ 16,000
b. ₦ 13,400
c. ₦ 2,600
d. ₦ 2,300

24. Depreciation is an expense and so should reflect in _____
a. Trading Account
b. Profit & Loss Account
c. All of the above
d. None

25. A constant amount charged as depreciation reflects _____ method
a. Reducing balance method
b. Straight line method
c. Both methods
d. Straight and reducing balance method

26. A decrease in provisions for deprecation _____
a. Increases the net profit
b. Reduces the net profit
c. Decreases the cost of goods available for sale
d. Increases the cost of goods available for sale

27. Increase in provision for depreciation is _____
a. Added to expenses in P & L account
b. Added to Gross Profit in P & L account
c. Subtracted from Gross Profit in P & L account
d. Division of gross profit from profit and loss account

28. Closing stock is deducted from _____
a. Purchases
b. Cost of goods available for sale
c. Sales
d. Purchasing cost

29. Carriage outwards is an expense and so should be _____
a. Added to sales
b. Added to purchases
c. Deducted from Gross Profit
d. Deducted from sales

30. When goods are sold for cash, the accounts to prepare are_____
a. Sales and bought account
b. Cash and sales account
c. Goods and cash account
d. Cash and sold account

Appendix IV

POST TEST questions
Financial Accounting Evaluation Test 2

Instruction: Answer all Questions Time Allowed: 2 hours.
Section A. (10 Questions)

1. An asset cost ₦680,000 and was used for 4 years. A percentage of 10% was allocated for depreciation.

What is the depreciation for year 1?
A. ₦680,000
B. ₦68,000
C. ₦612,000
D. ₦ 2,600

2. What is the Net Book Value for the second year?
A. ₦61,200
B. ₦550,800
C. ₦55,080
D. ₦ 26,600

3. What is the Net Book Value for the first year?
A. ₦68,000
B. ₦612,000
C. ₦61,200
D. ₦ 2,900

4. What is the accumulated depreciation for the 4 years
A. ₦233,852
B. ₦129,200
C. ₦184,280
D. ₦84,600

5. The reduction in the value of an Asset is called_____
A. Reduction
B. Depreciation
C. Demotion
D. Replication

6. The cost of 8 machines used as assets in a business is =N=160,000. What is the unit cost?
A. ₦6,000
B. ₦6,320
C. ₦1,200
D. ₦20,000

7. Depreciation for an asset that costs ₦20,000 for three years were ₦4,000, ₦2600 and ₦1200. What is the accumulated depreciationfor the firsttwoyears?
A. ₦ 16,000
B. ₦ 13,000
C. ₦6,600
D. ₦ 2,300

8. A percentage chargedonan asset as depreciation reflects _____ method
A. Reducing balance method
B. Straight line method
C. Both methods
D. Straight and reducing balance method

9. Depreciation helps to _____
A. Spoil assets.
B. Determine use of asset
C. Determine cost of disposal
D. Mismanage assets

10. Depreciation affects _____ accounts.
A. 2 accounts
B. 3 accounts
C. 4 accounts
D. 5 accounts

Section B (3 questions)

1. Define Depreciation

2. List two importance of calculating depreciation

3. List and explain two causes of depreciation

4. Explain the difference between the straight line method of calculating depreciation and the reducing balance method with an illustration.

20 marks

Section C (2 questions)

1. Four years was recorded against a machinery which cost N100,000. From the books of account, it was discovered that a depreciation rate of 20% had been charged for it's life span with the company. You are required to calculate it's depreciation for the 4 years to check the accuracy of its accounting records. 20 marks

2. Using the modern method of accounting posting for depreciation, prepare the necessary accounts for a generator plant which cost N80,000 with 2years as its life span using 24% as its rate. 20 marks

3. The following information were presented to you as an internal auditor for the year ended 31st December, 2017:

Gross profit b/d	95,000
Rent	20,000
Salaries and wages	12,500
Lighting expenses	10,000
Fixtures and fittings	110,000
Delivery expenses	5,000

Additional information:
Fixtures and fittings is to be depreciated at 20%

Required:
Prepare a profit and loss account (extract) 20 marks

Appendix V

ANSWERS TO PRETEST
Financial Accounting Achievement Test 1

Marking Scheme for Financial Accounting Achievement Test 1

1	**A**	6	**C**	11	**B**	16	**B**	21	**B**	26	**A**
2	**B**	7	**B**	12	**B**	17	**B**	22	**A**	27	**A**
3	**A**	8	**D**	13	**C**	18	**A**	23	**B**	28	**B**
4	**D**	9	**A**	14	**B**	19	**B**	24	**B**	29	**C**
5	**A**	10	**A**	15	**B**	20	**B**	25	**B**	30	**B**

Appendix VI

ANSWERS TO POSTTEST

Marking Scheme for Financial Accounting Evaluation Test 2

Section A

1 **B** 6 **D**

2 **B** 7 **C**

3 **B** 8 **A**

4 **A** 9 **C**

5 **B** 10 **C**

Section B

1. Depreciation is the reduction of value of assets being measured in monetary value.

2. a. It enables the firm to determine ascertain the disposal value in case of reselling the asset.
   b. It enables the firm arrive at an exact amount of net profit on usage of assets because of its effect on profit and loss account.

3.

a. Obsolescence

This is a case where machines used in the firm are no more in use in terms of meeting the high demand. For example, cars used around 1970scan no longer be very effective in the 2000s

b. Technology

The introduction of technology in firms to boost production so as to meet up with demand will always make the manual appliances used for production idle so such appliances will be disposed at scrap.

4. Whereas the reducing balance method charges depreciation as a percentage of an asset's book value (Net Book Value), the straight-line methodcharges same amount at each financial year or based on the company's choice of accounting period/s.

Section C

1.

Year 1:

Cost = 100,000

Depreciation = 20/100 x 100,000
= 20,000
NBV
(NetBookValue) = 100,000 – 20,000
= 80,000

Year 2:
NBV = 80,000
Depreciation = 20/100 x 80,000
= 16,000
NBV
(Netbook Value) = 80,000 –16,000
= 64,000

Year 3:
NBV = 64,000
Depreciation = 20/100 x 64,000
= 12,800
NBV
(Netbook Value) = 64,000 –12,800
= 51,200
Year 4:
NBV = 51,200
Depreciation = 20/100 x 51,200
= 10,240
NBV
(Netbook Value) = 51,200 –10,240
= 40,960

2.
Year 1:
Cost = 80,000
Depreciation = 24/100 x 80,000
= 19,200
NBV
(Netbook Value) = 80,000 –19,200
= 60,800

Year 2:
NBV = 60,800
Depreciation = 24/100 x 60,800
= 14,592
NBV
(Netbook Value) = 60,800 –14,592
= 46,208

Generator Plant Account (Asset)

	=N=		=N=
Cash	**80,000**		

Provision for Depreciation Account

	=N=		=N=
Balance c/d	**19,200**	**P & L**	**19,200**
Balance c/d	**33,792**	**Balance b/d**	**19,200**
		P & L	**14,592**
33,792			**33,792**
		Balance b/d	**33,792**

Profit and Loss Account (extract)

	=N=		=N=
Depreciation	**19,200**		
Depreciation	**14,592**		

3.

Profit and loss for the year ended 31st December, 2017

	=N=		=N=
Rent	20,000	Gross profit b/d	95,000
Wages and salaries	12,500		
Labourer's refreshment	10,000		
Delivery expenses	5,000		
Depreciation: Delivery van: 20/100 x 110,000	22,000		
Net profit c/d	25,500		
	95,000		95,000

Appendix VII

Financial Accounting Pilot Study Questions

Instruction: Answer all Questions Time Allowed: 1 hour.

1. The following are users of accounting information except _____
a. Tailors
b. Creditors
c. Managers
d. Tax authorities

2. The reduction in the value of an Asset is called_____
a. Reduction
b. Depreciation
c. Demotion
d. Replication

3. The cost of 20 machines used as assets in a business is =N=120,000. What is the unit cost?
a. ₦6,000
b. ₦6,320
c. ₦1,200
d. ₦4,000

4. Goods bought and returned to supplier is called _____
a. Unwanted goods
b. Surplus goods
c. Returns inwards
d. Returns outwards

5. When an item bought is identified, e.g. furniture the accounts to prepare in the ledger are _____
a. Furniture account and cash account
b. Purchase account and cash account
c. Furniture and purchases account
d. Purchases and bought account

6. A trader sets aside N30,000 for business purpose. This amount is referred to as _____
a. Loan
b. Reserves
c. Capital
d. Profit

7. Which of the following in a classified form contains a permanent record of all transactions?
a. Cash book
b. Ledger
c. Journal
d. Sales day book

8. Goods returned by a buyer to the seller in the books of the seller is called _____

a. Purchases returns
b. Debit note
c. Capital sales loss
d. Sales returns

9. Business studies enables students to know how files, records and accounts of _____ are kept in an office

a. business activities
b. manager
c. computer
d. stocks

10. In a manufacturing organization, the _____ department is responsible for processing raw materials

a. Production
b. Planning
c. Account
d. Sales

11. The department that organizes research on issues that will develop the organization is called _____

a. Administration department
b. Planning department
c. Production department
d. Sales department

12. The cost of production is _____

a. The cost of buying the raw materials
b. The expenditure incurred in the production process
c. The cost of paying labourers
d. The cost of paying debts

13. The basic function of the _____ department is to buy goods and materials of the correct quantity and quality for business.

a. Production
b. Sales
c. Purchases
d. Planning

14. The trading account reveals the _____

a. Goods bought
b. Gross profit
c. Net profit
d. Share of net profit

15. The Net profit is a product of _____

a. Trading Account

b. Profit and Loss Account
c. Depreciation Account
d. Partnership Account

16. The purchases of a typewriter for N20,000 should be debited to _____
a. Purchases account
b. Asset (typewriter) account
c. Cash book
d. Business account

1 **A** 6 **C** 11 **B** 16 **B**

17. Net profit is derived by _____
a. Adding up the expenses and the gross profit
b. Deducting the expenses from the gross profit
c. Adding the gross profit to the cost of goods sold
d. Deducting the sales from the gross profit

18. One of the following is not an effect of production on environment and society
a. Increase in unemployment
b. Society is developed
c. Good road network
d. Establishment of financial institutions

19. Expenditures incurred in running a factory which cannot be traceable to a particular production unit is called _____
a. Direct expenses
b. Factory overhead
c. Factory spending
d. Prime cost

20. Manufacturing account mostly deals with _____
a. Finished goods
b. Raw materials
c. Work in progress
d. Stock brokers

THEORY {10 marks}

Four years was recorded against a machinery which cost N100,000. From the books of account, it was discovered that a depreciation rate of 20% had been charged for it's life span with the company. You are required to calculate it's depreciation for the 4 years to check the accuracy of its accounting records.

Answers to Section A

2	**B**	7	**B**	12	**B**	17	**B**
3	**A**	8	**D**	13	**C**	18	**A**
4	**D**	9	**A**	14	**B**	19	**B**
5	**A**	10	**A**	15	**B**	20	**B**

Answers to Section B

Year 1:
Cost = 100,000
Depreciation = 20/100 x 100,000
= 20,000
NBV
(NetBookValue) = 100,000 – 20,000
= 80,000

Year 2:
NBV = 80,000
Depreciation = 20/100 x 80,000
= 16,000
NBV
(Netbook Value) = 80,000 –16,000
= 64,000

Year 3:
NBV = 64,000
Depreciation = 20/100 x 64,000
= 12,800

NBV
(Netbook Value) = 64,000 –12,800
= 51,200
Year 4:
NBV = 51,200
Depreciation = 20/100 x 51,200
= 10,240
NBV
(Netbook Value) = 51,200 –10,240
= 40,960

Appendix VIII

Lesson Plan for Control Group (Lecture Method)

LESSON PLAN WEEK ONE

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Meaning and causes of depreciation

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Lecture Method

Instructional Materials: Business Accounting (Frank Wood1)

General objective: At the end of the contact, the students should be able to understand the financial concept of depreciation.

SpecificObjectives: By the end of the lesson, students should be able to:

a. Define depreciation
b. List and explain the causes of depreciation

Previous knowledge: students have learnt and can prepare trading, profit and loss account.

Introduction: The researcher introduces the lesson by asking related questions like differences/changes in newly bought clothes, furniture, cars. Students list some changes with services as an entry into the lesson.

Step 1:The researcher defines depreciation as the reduction in the value of an Asset as a result of some external factors like period of use, technology-shift, to mention but a few.

Step 2: The researcher lists the causes of depreciation and explains

Summary: The researcher summarizes the lesson by orally repeating the lesson, repeating and laying emphasis on key words.

Evaluation: The researcher asks the students questions based on what was taught, responses were made of which some responses were applauded while some modified to fall in line with what was taught.

Conclusion: The researcher gives a brief board summary and asks the students to copy.

Assignment: the teacher asks the students to

a. define depreciation in their own words.

b. list the causes of depreciation of an asset.

Answers to Assignment:

a. Depreciation is the reduction in value of an asset over time.

b. Wear and tear

Perishability

Obsolescence

Usage rights

(LECTURE TEACHING METHOD)

LESSON PLAN WEEK TWO

Subject: Financial Accounting

Topic: Depreciation (Methods of calculating depreciation)

Sub-topic: Methods of calculating Depreciation using straight line method

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Lecture Method

Instructional Materials: Business Accounting (Frank Wood1)

General Objective: At the end of the lesson, the students should be able to identify the methods of calculating depreciation of an asset.

Specific Objectives: By the end of the lesson, students should be able to:

a. Define and identify the terms in calculating depreciation using the straight line method.
b. Apply the straight line method in calculating depreciation

Previous knowledge: students have being taught the meaning and causes of depreciation

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step 1:The researcher lists the two methods of calculating depreciation which were the straight line method and the reducing balanced method

Step 2: The researcher writes out the terms/properties in the formula for straight line method and explains them: $\frac{\text{cost} - \textit{residual value}}{\textit{Estimated LifeSpan}}$

Step 3: Having defined and explained the properties in the formula above, the teacher gives an illustration using the formula above and asks the students to identify the properties and calculate its depreciation:

A machinery which costs N65,000 was sold for N38,000 after a useful life span of 4 years. Calculate its depreciation.

Summary: The researcher summarizes the lesson by orally repeating the lesson, repeating and laying emphasis on key words and how to correctly identify and interprete a transaction to pick its right properties.

Evaluation: The researcher writes a question on the board and asks the students to calculate its depreciation.

Conclusion: The researcher gives a brief board summary and asks the students to copy.

Assignment:

A machinery which had been used for 2 years was sold out at N80,000. When records were checked, it was discovered that the machinery actually cost N120,000. Calculate its depreciation for the life span spent before disposal.

Answers to Assignment:

Cost: N120,000

Residual value: N80,000

Life span: 2 years

Depreciation: $\frac{120,000 - 80,000}{2}$

$\frac{40,000}{2}$ = N20,000

First year = N120,000 – **N20,000**
NBV = N100,000

Second year = N100,000 – **N20,000**
= N80,000

Note: Same continues till whatever number of years of life span.

(LECTURE TEACHING METHOD)

LESSON PLAN WEEK THREE

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Methods of calculating depreciation using the reducing balanced method

Duration: 60 minutes

Level: NCE I

Date:

TeachingMethod: Lecture Teaching Method

Instructional Materials: Business Accounting (Frank Wood1).

GeneralObjectives: At the end of the lesson, students should be able to calculate depreciation using reducing balance method correctly.

Specific Objectives: By the end of the lesson, students should be able to:

a. Identify the methods of calculating depreciation
b. Understand the process of using reducing balance method to calculate depreciation.
c. Distinguish between the straight line method and the reducing balanced method
d. Apply the identified method in calculating depreciation

Previousknowledge: students have being taught the meaning and causes of depreciation, the straight line method of calculating depreciation.

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step 1:The researcher reminded the students on the straight liner method of calculating depreciation.

Step 2: The researcher writes an illustration on the board and calculate its depreciation using the reducing balance method.

A tractor costs N40,000 and its life span was 3 years. 10% was allocated for its depreciation. Calculate its depreciation.

Cost= N40,000

Life span= 3 years

Depreciation (%)= 10%

Depreciation= 10/100 X N40,000

= N4,000

First year= N40,000 – N4,000

= N36,000 {NBV}

Second year= 10/100 X N36,000

= N3,600

Depreciation= N36,000 – N3,600

= N32,400

…and so on.

Step 3: The researcher writes out the distinctive difference between the straight line method and the reducing balance method of calculating depreciation. The difference being that straight line method uses a particular calculated figure on the asset throughout its life span WHILE the reducing balance method uses percentage calculated initially on the cost and same percentage being calculated on its Net Book Value.

Step 4: The researcher asks a student to form an illustration and the teacher solves it on the board.

Summary: The researcher summarizes the lesson by orally repeating the lesson, repeating and laying emphasis on areas discovered to be a little challenging.

Evaluation: The researcher gives a question and asks the students to individually solve which were submitted and later returned to the students early the next day.

Conclusion: The researcher gives a brief board summary.

Assignment:

A motor van which had been used for 5 years in a manufacturing company was bought for N380,000. It was discovered from records that 20% has been calculated as its rate of depreciation. Calculate its depreciation and hence show its Net Book Value for two years.

Answer to Assignment:

Cost= N380,000

Depreciation rate= 20%

Depreciation= 20/100 X N380,000

= N76,000

First year= N380,000 – N76,000

= **N304,000 {NBV for first year}**

Second year= 20% X N304,000

Depreciation= N60,800

NBV for second year=

N304,000 – N60,800

=**N243,200 {NBV for second year}**

LESSON PLAN FOR CONTROL GROUP

(LECTURE METHOD)

LESSON PLAN WEEK FOUR

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Accounting posting and records for depreciation using the modern method

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Lecture Teaching Method

Instructional Materials: Business Accounting (Frank Wood1).

General Objective: At the end of the lesson, students should be able to prepare the necessary depreciation accounts and other linked accounts to depreciation.

Specific Objectives: By the end of the lesson, students should be able to:

a. Use the modern method to prepare depreciation account and other related accounts.

Previousknowledge: students have being taughtthe methods of calculating depreciation which are the straight line method and the reducing balance method.

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step1: The researcher reminded the students on the reducing balanced method of calculating depreciation.

Step2: The researcher writes the format for preparing depreciation account and other related accounts.

Step3: The researcher writes a question on the board and prepares it's necessary related accounts.

Summary: The researcher summarizes the lesson by orally repeating the lesson, laying emphasis on areas discovered to be a little challenging especially in the Provision for depreciation account.

Evaluation: The researcher gives a question and asks the students to individually solve after which they were collected for the researchers' assessment (outside the research experiment because it's result was not used as an instrument in the research).

Conclusion: The researcher gives an oral brief board summary.

Assignment:

Prepare the necessary accounts using the modern method for a delivery van which cost N60,000 with 2years as its life span using 20% as its rate.

Answers to Assignment:

Year 1:
Cost = 60,000
Depreciation = 20/100 x 60,000
= 12,000
NBV
(Netbook Value) = 60,000 –12,000
= 48,000

Year 2:
NBV = 48,000
Depreciation = 20/100 x 48,000
= 9,600
NBV
(Netbook Value) = 48,000–9,600
= 38,400

Delivery Van Account (Asset)

	=N=		=N=
Cash	**60,000**		

Provision for Depreciation Account

	=N=		=N=
Balance c/d	**12,000**	**P & L**	**12,000**
Balance c/d	**21,600**	**Balance b/d**	**12,000**
		P & L	**9,600**
		21,600	
	21,600	**Balance b/d**	**21,600**

Profit and Loss Account (extract)

	=N=		=N=
Depreciation	**12,000**		
Depreciation	**9,600**		

(LECTURE METHOD)

LESSON PLAN WEEK FIVE

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Effect of Depreciation on profit and loss account (extract)

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Lecture Teaching Method

Instructional Materials: Business Accounting (Frank Wood1).

General Objective: At the end of the lesson, students should be able to justify the effect of depreciation on profit and loss account.

Specific Objective: By the end of the lesson, students should be able to:

a. Prepare profit and loss account and justify the effect of depreciation on an asset in profit and loss account.

Previousknowledge: students have being taughtthe accounting postings and records of depreciation and its linked accounts.

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step1: The researcher orally reminded the students on the accounts affected by depreciation and how they are prepared.

Step2: The researcher writes a question on the board and prepares the profit and loss account after calculating the depreciation.

The following were the records given for the year ended 31st December, 2018:

Rent	15,000
Wages and salaries	5,000
Labourers refreshment	10,000
Gross profit c/d	38,000
Delivery van	70,000

Additional information: delivery van is to be depreciated at 25% on cost.

Required: prepare a profit and loss account (extract)

Solution:

Profit and loss account (extract)

	=N=		=N=
Rent	15,000	Gross profit b/d	68,000
Wages and salaries	5,000		
Labourer's refreshment	10,000		
Depreciation: Delivery van: 25/100 x 70,000	17,500		
Net profit c/d	20,500		
	68,000		68,000

Step3: The researcher asks the students to copy the contents on the board.

Summary: The researcher gives room for questions from the students after which the researcher summarizes the lesson by orally repeating the lesson, laying emphasis on areas discovered to be a little challenging.

Evaluation: The researcher gives a question and asks the students to individually solve.

Conclusion: The researcher gives an oral brief board summary.

Appendix IX

Lesson Plans for Experimental Group I (Scaffolding Teaching Method)

LESSON PLAN WEEK ONE

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Meaning and causes of depreciation

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Scaffolding Teaching Method

Instructional Materials: Business Accounting (Frank Wood1), flash cards

General objective: At the end of the contact, the students should be able to understand the financial concept of depreciation.

Specific Objectives: By the end of the lesson, students should be able to:

a. Define depreciation
b. List and explain the causes of depreciation

Previous knowledge: students have learnt and can prepare trading, profit and loss account.

Introduction: The researcher introduces the lesson by narrating a fiction on a buyer of a car and further asks the students why there was a change in the price of the car. The researcher further defines depreciation from their responses as the reduction in value of an asset due to some factors like wear and tear, usage over time, to mention but a few.

Step 1:The researcher splits the class into three groups. Each group is to choose a presenter.

Step2: The researcher shares flash cards containing clues on the topic for discussion among the groups.

Each group was given fifteen minutes each to discuss based on the flash cards.

Step 3: The researcher after the fifteen minutes for each group, the researcher calls them together and asks each presenter to use four minutes each to share with the entire class the findings from their groups.

The flash cards revealed pictures like a brand new car and an old one; a set of typewriters and a brand new laptop; other illustrations.

Summary: The researcher makes inputs where necessary and some students took down notes.

Evaluation: The researcher calls out individual students to briefly explain in their own words, the meaning of depreciation and causes of depreciation.

Conclusion: The researcher gives a brief board summary and asks the students to copy.

Assignment: The researcher asks the students to

a. define depreciation in their own words based on their discovery.

b. list three causes of depreciation of an asset.

Answers to Assignment:

a. Depreciation is the reduction in value of an asset over time.

b. Wear and tear

Perishability

Obsolescence

Usage rights

SCAFFOLDING TEACHING METHOD

LESSON PLAN WEEK TWO

Subject: Financial Accounting

Topic: Depreciation (Methods of calculation)

Sub-topic: Methods of calculating depreciation using the straight line method

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Scaffolding Teaching Method

InstructionalMaterials: Business Accounting (Frank Wood1), flash cards.

General Objective: At the end of the lesson, the students should be able to identify the methods of calculating depreciation of an asset.

Specific Objectives: By the end of the lesson, students should be able to:

a. Define and identify the terms in calculating depreciation using the straight line method.
b. Apply the straight line method in calculating depreciation

Previous knowledge: students have being taught the meaning and causes of depreciation

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step 1:The researcher gives an introductory guide on what is to be learnt in the lesson.

Step2: The researcher formed two groups this time around joining group A and B together to form a group and group C and D to form a group. Flash cards were distributed to them containing the properties in the straight line method of calculating depreciation for a group which were the cost, estimated life span and residual value; the formula for calculating depreciation which is the straight line method and an illustration for the second group.

Step 3: The researcher asks the two groups to swerve the flash cards after ten minutes each of discussion within the groups.

Step 4: The researcher asks each group to select a presenter who will represent the group in a general class discussion.

Step5: The researcher asks all the class to come together after which the presenters were asked to give a general discussion from their individual group deliberations. A general question was also written on the board and each presenter was asked to solve using the

discussed formula. Commendations and guidance were made at the end of each group attempt.

Summary: The researcher summarizes the lesson by orally repeating the lesson, asking the presenters to formulate a question and the researcher solves on the board. Areas discovered to be a little challenging was repeated orally for better understanding.

Evaluation: The researcher gives a question and asks the students to individually solve.

A machinery cost N60,000 and had a residual value of N28,000. It had a life span of 4 years. Calculate its depreciation.

Conclusion: The researcher gives a brief board summary by solving the above question and generally asks those that got it correctly to identify themselves. This was done successfully.

Assignment:

A machinery which had been used for 2 years was sold out at N80,000. When records were checked, it was discovered that the machinery actually cost N120,000. Calculate its depreciation for the life span spent before disposal.

Answers to Assignment:

Cost: N120,000

Residual value: N80,000

Life span: 2 years

Depreciation: $\frac{120,000 - 80,000}{2}$

$\frac{40,000}{2}$ = N20,000

First year = N120,000 – **N20,000**
NBV = N100,000

Second year = N100,000 – **N20,000**
= N80,000

Note: Same continues till whatever number of years of life span.

(SCAFFOLDING TEACHING METHOD)

LESSON PLAN WEEK THREE

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Methods of calculating depreciation using the reducing balanced method

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Scaffolding Teaching Method

Instructional Materials: Business Accounting (Frank Wood1), flash cards.

General Objectives: At the end of the lesson, students should be able to calculate depreciation using reducing balance method correctly.

SpecificObjectives: By the end of the lesson, students should be able to:

a. Identify the methods of calculating depreciation
b. Understand the process involved in calculating depreciation using reducing balance method
c. Distinguish between the straight line method and the reducing balanced method
d. Apply the identified method in calculating depreciation

Previousknowledge: students have being taught the meaning and causes of depreciation, straight line method of calculating depreciation.

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step 1: The researcher reminded the students on the straight line method of calculating depreciation.

Step 2: The researcher asks the students to return back to their groups after which flash cards were distributed to them containing the formula for calculating depreciation using the reducing balanced method. The simplified flash cards contained illustration for the group to individually work.

Step 3: The researcher asks each selected presenter to attempt a similar question on the board for other students to see.

A tractor costs N40,000 and its life span was 3 years. 10% was allocated for its depreciation. Calculate its depreciation.

Cost= N40,000

Life span= 3 years

Depreciation (%)= 10%

Depreciation= 10/100 X N40,000

= N4,000

First year= N40,000 – N4,000

= N36,000 {NBV}

Second year= 10/100 X N36,000

= N3,600

Depreciation= N36,000 – N3,600

= N32,400

…and so on.

Each group made different attempts though corrections were made. The group with best performance was commended.

Commendation and slight rebuke and correction in form of motivation were made by the researcher.

Step 4: The researcher asks all the class to come together after which a general question was also solved in the class. The researcher also asks the students to brainstorm and outline major distinction between the straight line method and the reducing balance method. Attempts were made and the researcher guides them on the appropriate words to use.

Summary: The researcher summarizes the lesson by orally repeating the lesson, repeating and laying emphasis on areas discovered to be a little challenging.

Evaluation: The researcher gives a question and asks the students to individually solve.

Conclusion: The researcher gives a brief board summary by solving the question and generally asks those that got it correctly to identify themselves. This was done successfully.

Assignment:

A motor van which had been used for 5 years in a manufacturing company was bought for N380,000. It was discovered from records that 20% has been calculated as its rate of depreciation. Calculate its depreciation and hence show its Net Book Value for two years.

Answer to Assignment:

Cost= N380,000

Depreciation rate= 20%

Depreciation= 20/100 X N380,000

= N76,000

First year= N380,000 – N76,000

= **N304,000 {NBV for first year}**

Second year= 20% X N304,000

Depreciation= N60,800

NBV for second year=

N304,000 – N60,800

=**N243,200 {NBV for second year}**

(SCAFFOLDING TEACHING METHOD)

LESSON PLAN WEEK FOUR

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Accounting posting and records for depreciation using the modern method**Duration**: 60 minutes

Level: NCE I

Date:

TeachingMethod: Scaffolding Teaching Method

Instructional Materials: Business Accounting (Frank Wood1), flash cards.

GeneralObjectives: At the end of the lesson, students should be able to prepare depreciation account and its linked accounts using the modern method.

Specific Objectives: By the end of the lesson, students should be able to:

a. Use the modern method to prepare depreciation account and other related accounts.

Previousknowledge: students have being taughtthe methods of calculating depreciation which are the straight line method and the reducing balance method.

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step 1:The researcher reminded the students on the reducing balance method of calculating depreciation.

Step 2: The researcher asks the students to return back to their groups after which flash cards were distributed to them containing the format of depreciation account and the necessary linked accounts to depreciation account and different illustrations for the group to individually work on.

Step 3: The researcher asks each group to select different presenters different from the ones used in the previous lesson after which the selected presenters were asked to attempt the question on the board for other students to see using the illustrations on the flash cards as a guide.

A tractor costs N40,000 and its life span was 3 years. 10% was allocated for its depreciation. Calculate its depreciation.

Cost= N40,000

Life span= 3 years

Depreciation (%)= 10%

Depreciation= 10/100 X N40,000

= N4,000

First year= N40,000 – N4,000

= N36,000 {NBV}

Second year= 10/100 X N36,000

= N3,600

Depreciation= N36,000 – N3,600

= N32,400

…and so on.

Each group made different attempts and there was a 97% improved performance.

Step 4: The researcher asks all the class to come together after which a general question was also solved in the class.

Summary: The researcher summarizes the lesson by orally repeating the lesson, repeating and laying emphasis on areas discovered to be a little challenging.

Evaluation: The researcher gives a question and asks each student to individually solve.

Conclusion: The researcher gives a brief board summary.

Assignment:

Prepare the necessary accounts using the modern method for a delivery van which cost N60,000 with 2years as its life span using 20% as its rate.

Answersto Assignment:

Year 1:
Cost = 60,000
Depreciation = 20/100 x 60,000
= 12,000
NBV
(Netbook Value) = 60,000 –12,000
= 48,000

Year 2:
NBV = 48,000
Depreciation = 20/100 x 48,000
= 9,600
NBV
(Netbook Value) = 48,000–9,600
= 38,400

Delivery Van Account (Asset)

	=N=		=N=
Cash	**60,000**		

Provision for Depreciation Account

	=N=		=N=
Balance c/d	**12,000**	**P & L**	**12,000**
Balance c/d	**21,600**	**Balance b/d**	**12,000**
		P & L	**9,600**
		21,600	
	21,600	**Balance b/d**	**21,600**

Profit and Loss Account (extract)

	=N=		=N=
Depreciation	**12,000**		
Depreciation	**9,600**		

(SCAFFOLDING TEACHINGMETHOD)

LESSON PLAN WEEK FIVE

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Effect of Depreciation on profit and loss account (extract)

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: ScaffoldingTeaching Method

Instructional Materials: Business Accounting (Frank Wood1), flash cards.

General Objective: At the end of the lesson, students should be able to justify the effect of depreciation on profit and loss account.

Specific Objective: By the end of the lesson, students should be able to:

a. Prepare profit and loss account and justify the effect of depreciation on an asset in profit and loss account.

Previousknowledge: students have being taughtthe accounting postings and records of depreciation and its linked accounts.

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step1: The researcher orally reminded the students on the accounts affected by depreciation and how they are prepared.

Step2: The researcher asks the students to return to their already created groups and select a different presenter for the day's task.

Step 3: The researcher orally highlight the students on what is to be learnt today after which the researcher distributes the flash cards containing a question and the format of a profit and loss account.

The following were the records given for the year ended 31st December, 2018:

Rent	15,000
Wages and salaries	5,000
Labourers refreshment	10,000
Gross profit c/d	38,000
Delivery van	70,000

Additional information: delivery van is to be depreciated at 25% on cost.

Required: prepare a profit and loss account (extract)

Step4: The researcher asks the students to attempt the question on their flashcards within the next twenty minutes.

Step 5: The researcher asks each presenter for the groups to attempt the question for others to see. Attempts were made at a 98% accuracy.

Step 6: The teacher generally solves the question on the board.

Solution:

Profit and loss account (extract)

	=N=		=N=
Rent	15,000	Gross profit b/d	68,000
Wages and salaries	5,000		
Labourer's refreshment	10,000		
Depreciation: Delivery van: 25/100 x 70,000	17,500		
Net profit c/d	20,500		
	68,000		68,000

Summary: The researcher gives room for questions from the students after which the researcher summarizes the lesson by orally repeating the lesson, laying emphasis on areas discovered to be a little challenging.

Evaluation: The researcher gives a question and asks the students to individually solve for their own practice.

Conclusion: The researcher gives an oral brief board summary, tells the students to attempt questions from their text books and can also form questions as many times as possible for mastery.

Appendix X

Lesson Plans for Experimental Group II (Scenario-Based Teaching Method)

LESSON PLAN WEEK ONE

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Meaning and causes of depreciation

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Scenario-Based Teaching Method

Instructional Materials: Business Accounting (Frank Wood1), practical illustrations and video clips.

General objective: At the end of the contact, the students should be able to understand the financial concept of depreciation.

Specific Objectives: By the end of the lesson, students should be able to:

a. Define depreciation
b. List and explain the causes of depreciation

Previous knowledge: students have learnt and can prepare trading, profit and loss account.

Introduction: The researcher introduces the lesson by narrating a fiction on a buyer of a car and further asks the students why there was a change in the price of the car. The researcher further defines depreciation from their responses.

Step 1:The researcher uses practical items within the lecture room to explain the definition and guides discussion on the causes of depreciation with students making input. Inputs like wear and tear, change in technology or mode of operation and others were mentioned by the students and guided by the researcher.

Step2: The researcher displays a short video clip to support the discussion made earlier on depreciation and causes of depreciation. The video clip contains a picture of a brand new car at location of purchase and same car after few years shown to have some major body works/repairs to show wear and tear. Clothes and machines were also shown in the video clips.

Step 3: The teacher from the video clip asks the students to define depreciation and possibly outline the causes of depreciation.

Summary: The researcher summarizes the lesson by connecting students' responses to few of the researcher's listed points on the causes of depreciation. The researcher further outlines some keywords that should reflect in their definition of depreciation when asked to do so like the 'reduction in value'.

Evaluation: The researcher calls on some of the students to give a story line on depreciation in their own words how they will describe depreciation and its causes in a narrative form if askedbased on what was seen on the video clips and from personal experiences.

Conclusion: The researcher gives a brief board summary.

Assignment: The researcher asks the students to

a. define depreciation in their own words based on their discovery.

b. list three causes of depreciation of an asset.

Answers to Assignment:

a. Depreciation is the reduction in value of an asset over time.

b. Wear and tear

Perishability

Obsolescence

SCENARIO-BASED TEACHING METHOD

LESSON PLAN WEEK TWO

Subject: Financial Accounting

Topic: Depreciation (Methods of calculating depreciation)

Sub-topic: Methods of calculating depreciation using straight line method

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Scenario-based Teaching Method

Instructional Materials: Business Accounting (Frank Wood1), Video clips, laptop computer, Projector

General Objective: At the end of the lesson, the students should be able to identify the methods of calculating depreciation of an asset.

Specific Objectives: By the end of the lesson, students should be able to:

a. Define and identify the terms in calculating depreciation using the straight line method.
b. Apply the straight line method in calculating depreciation

Previous knowledge: students have being taught the meaning, types and causes of depreciation

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step 1: The researcher displayed a power point clip on the formula for calculating depreciation using the straight line method, ask the students to study well and point out in their own words the would-be elements or properties of the formula. Attempts were made and the researcher guided them on the right words.

Step 2: The researcher displayed an illustration on the projector and asks the students to attempt it using the corrections from the formula earlier made.

Step3: After few minutes given to the students, the researcher displays a question on the projector and asks the students to individually attempt it.

A machinery which costs N65,000 was sold for N38,000 after a useful life span of 4 years. Calculate its depreciation.

Step 4: The researcher asks the students to interchange their answers and the correction was displayed on the board. The researcher asks the students to mark their works. Corrections were noted and made by the students.

Summary: The researcher orally repeats the lesson making emphasis where necessary.

Evaluation: The researcher displays a question on the board and asks the students to solve (for purpose of mastery):

A machinery cost N60,000 and had a residual value of N28,000. It had a life span of 4 years. Calculate its depreciation.

Conclusion: The researcher gives a brief board summary and asks the students to prepare a storyline on depreciation and its causes combining previous lesson and present lesson together in their own words.

Assignment:

A machinery which had been used for 2 years was sold out at N80,000. When records were checked, it was discovered that the machinery actually cost N120,000. Calculate its depreciation for the life span spent before disposal.

Answers to Assignment:

Cost: N120,000

Residual value: N80,000

Life span: 2 years

Depreciation: $\frac{120,000 - 80,000}{2}$

$\frac{40,000}{2}$ = N20,000

First year = N120,000 – **N20,000**
NBV = N100,000

Second year = N100,000 – **N20,000**
= N80,000

Note: Same continues till whatever number of years of life span.

(SCENARIO-BASED TEACHING METHOD)

LESSON PLAN WEEK THREE

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Methods of calculating depreciation using the reducing balanced method

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Scenario-based Teaching Method

Instructional Materials: Business Accounting (Frank Wood1), projector.

General Objectives: At the end of the lesson, students should be able to calculate depreciation using reducing balance method correctly.

Specific Objectives: By the end of the lesson, students should be able to:

a. Identify the methods of calculating depreciation
b. Understand the process involved in calculating depreciation using reducing balance method
c. Distinguish between the straight line method and the reducing balanced method
d. Apply the identified method in calculating depreciation

Previousknowledge: students have being taught the meaning and causes of depreciation, straight line method of calculating depreciation.

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step1: The researcher reminded the students on the straight line method of calculating depreciation.

Step2: The researcher asks the students to study the clips being presented before them via the projector on an illustration using reducing balance method.

Step3: The researcher writes a question on the board and use the illustration on the clip to attempt the question. While this was going on, the researcher supervised their individual attempts.

A tractor costs N40,000 and its life span was 3 years. 10% was allocated for its depreciation. Calculate its depreciation.

Cost= N40,000

Life span= 3 years

Depreciation (%)= 10%

Depreciation= 10/100 X N40,000

= N4,000

First year= N40,000 – N4,000

= N36,000 {NBV}

Second year= 10/100 X N36,000

= N3,600

Depreciation= N36,000 – N3,600

= N32,400

…and so on.

Step 4: At the end of the exercise for ten minutes, the researcher asks the students to exchange their books and the solution to the question was displayed on a slide. The researcher further asks the students to mark their books and take note of the corrections.

Commendation and slight rebuke and correction in form of motivation were made by the researcher.

Summary: The researcher summarizes the lesson by orally repeating the lesson, repeating and laying emphasis on areas discovered to be a little challenging.

Evaluation: The researcher gives a question and asks the students to individually solve.

Conclusion: The researcher gives a brief board summary laying emphasis on areas where discovered to be a little challenging.

Assignment:

A motor van which had been used for 5 years in a manufacturing company was bought for N380,000. It was discovered from records that 20% has been calculated as its rate of depreciation. Calculate its depreciation and hence show its Net Book Value for two years.

Answer to Assignment:

Cost= N380,000

Depreciation rate= 20%

Depreciation= 20/100 X N380,000

= N76,000

First year= N380,000 – N76,000

= **N304,000 {NBV for first year}**

Second year= 20% X N304,000

Depreciation= N60,800

NBV for second year=

N304,000 – N60,800

=**N243,200 {NBV for second year}**

(SCENARIO BASED TEACHING METHOD)

LESSON PLAN WEEK FOUR

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Accounting posting and records for depreciation using the modern method

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Scaffolding Teaching Method

Instructional Materials: Business Accounting (Frank Wood1), power point presentation using the projector.

General Objectives: At the end of the lesson, students should be able to prepare depreciation account and its linked accounts using the modern method.

Specific Objectives: By the end of the lesson, students should be able to:

a. Use the modern method to prepare depreciation account and other related accounts.

Previous knowledge: Students have being taughtthe methods of calculating depreciation which are the straight line method and the reducing balance method.

Introduction: The researcher introduces the lesson by asking the students questions based on the previous lesson.

Step 1: The researcher displayed the sequential format for preparing depreciation account and it's related accounts and as each postings were made, the researcher explains their procedures.

Step 2: The researcher additionally displayed a worked illustration on the projector and students followed attentively as further explained by the researcher.

A tractor costs N40,000 and its life span was 3 years. 10% was allocated for its depreciation. Calculate its depreciation.

Cost= N40,000

Life span= 3 years

Depreciation (%)= 10%

Depreciation= 10/100 X N40,000

= N4,000

First year= N40,000 – N4,000

= N36,000 {NBV}

Second year= 10/100 X N36,000

= N3,600

Depreciation= N36,000 – N3,600

= N32,400

…and so on.

Summary: The researcher summarizes the lesson by orally repeating the lesson, gaveroom for students to ask questions after which the researcher repeated thelesson.

Evaluation: The researcher gave a question and asks the students to individually solve after which they were collected for the researchers' assessment (outside the research experiment because it's result was not used as an instrument in the research).

Conclusion: The researcher gives an oral brief board summary.

Assignment:

Prepare the necessary accounts using the modern method for a delivery van which cost N60,000 with 2years as its life span using 20% as its rate.

Answers to Assignment:

Year 1:
Cost = 60,000
Depreciation = 20/100 x 60,000
= 12,000
NBV
(Netbook Value) = 60,000 –12,000
= 48,000

Year 2:
NBV = 48,000
Depreciation = 20/100 x 48,000
= 9,600
NBV
(Netbook Value) = 48,000–9,600
= 38,400

Delivery Van Account (Asset)

	=N=		=N=
Cash	**60,000**		

Provision for Depreciation Account

	=N=		=N=
Balance c/d	**12,000**	**P & L**	**12,000**
Balance c/d	**21,600**	**Balance b/d**	**12,000**
		P & L	**9,600**
		21,600	
	21,600	**Balance b/d**	**21,600**

Profit and Loss Account (extract)

	=N=		=N=
Depreciation	**12,000**		
Depreciation	**9,600**		

(SCENARIO-BASED TEACHINGMETHOD)

LESSON PLAN WEEK FIVE

Subject: Financial Accounting

Topic: Depreciation

Sub-topic: Effect of Depreciation on profit and loss account (extract)

Duration: 60 minutes

Level: NCE I

Date:

Teaching Method: Scenario-basedTeaching Method

Instructional Materials: Business Accounting (Frank Wood1), slides from the projector.

General Objective: At the end of the lesson, students should be able to justify the effect of depreciation on profit and loss account.

Specific Objective: By the end of the lesson, students should be able to:

a. Prepare profit and loss account and justify the effect of depreciation on an asset in profit and loss account.

Previousknowledge: students have being taughtthe accounting postings and records of depreciation and its linked accounts.

Introduction: The researcher introduces the lesson by asking questions based on previous lessons.

Step1: The researcher orally reminded the students on the accounts affected by depreciation and how they are prepared.

Step2: The researcher displays a clip containing a brief introduction on the topic and an illustration (question and its solution), asks the students to study carefully and ask questions for clarification (if any).

The following were the records given for the year ended 31st December, 2018:

Rent	15,000
Wages and salaries	5,000
Labourers refreshment	10,000
Gross profit c/d	38,000
Delivery van	70,000

Additional information: delivery van is to be depreciated at 25% on cost.

Required: prepare a profit and loss account (extract)

Solution:

Profit and loss account (extract)

	=N=		=N=
Rent	15,000	Gross profit b/d	68,000
Wages and salaries	5,000		
Labourer's refreshment	10,000		
Depreciation: Delivery van: 25/100 x 70,000	17,500		
Net profit c/d	20,500		
	68,000		68,000

Step 3: The researcher responds to student's questions.

Step 4: The researcher asks one of the students to form a question and the researcher writers the question on the board. The researcher calls on another student to solve it as others observes.

Step 5: The researcher commends the attempt and generally repeats the lesson.

Summary: The researcher summarizes the lesson by generally linking the previous sub-topics on depreciation through a 'ask-answer method'.

Evaluation: The researcher gives a question and asks the students to individually solve for their own practice.

Conclusion: The researcher gives an oral brief board summary, tells the students to attempt questions from their text books and can also form questions as many times as possible for mastery.

Appendix XI

Pictures Taken during Field Work



Researcher in front of the College where the study was conducted (Federal College of Education, Kontagora, Niger State, Nigeria



Introducing the researcher to NCE I business education students (financial accounting) by the Chief Lecturer standing in place of the HOD before the commencement of the Pre-test at business education department



Researcher and one of the research assistant invigilating the pre-test.



The researcher and a research assistant invigilating the students during the post-test exercise in business education department of federal college of education, kontagora, Niger state