

**EFFECTS OF LECTURE TIME ON ACADEMIC PERFORMANCE OF
BUSINESS EDUCATION STUDENTS IN ACCOUNTING IN
COLLEGES OF EDUCATION IN NORTH-EAST
GEO-POLITICAL ZONE, NIGERIA**

BY

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AHMADU BELLO UNIVERSITY,
ZARIA**

APRIL, 2017

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

APRIL, 2017

DECLARATION

I hereby declare that this dissertation titled Effects of Lecture Time on Academic Performance of Business Education Students in Accounting in Colleges of Education in North-east Geo-political Zone, Nigeria, has been written by me 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 has been previously presented for another degree or diploma at this or any other institution.

Aliyu MUSA

Date

CERTIFICATION

This dissertation titled EFFECTS OF LECTURE TIME ON ACADEMIC PERFORMANCE OF BUSINESS EDUCATION STUDENTS IN ACCOUNTING IN COLLEGES OF EDUCATION IN NORTH-EAST GEO-POLITICAL ZONE, NIGERIA, by Aliyu MUSA meets the regulations governing the award of Master of Business Education degree of Ahmadu Bello University, Zaria, and is approved for its contribution to knowledge and literary presentation.

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DEDICATION

This work is dedicated to my late father, Alhaji Musa Mohammed Wase, and my loving Mother, Hajiya Umma, my darling wife, Sadiya Ameer and my son and daughter, Kabeer and Hauwa' u Aliyu Musa.

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LIST OF ABBREVIATIONS

A.S.C.O.E	-	Aminu Saleh College of Education
FAAT	-	Financial Accounting Achievement Test
FAET	-	Financial Accounting Evaluation Test
F.C.E	-	Federal College of Education
NCE	-	Nigeria Certificate in Education
NCCE	-	National Commission for Colleges of Education

OPERATIONAL DEFINITION OF TERMS

The following words are defined as used in the study:

- Academic Performance:** Students scores in an examination, it can be Distinction, Credit, Merit, Pass or Fail
- Lecture-Time:** Time of a Day when Accounting Lectures will take place, it can be morning, afternoon or evening
- Morning Lecture:** This is the lecture that is taking place in colleges of education between 7:00 am- 12:00 pm
- Afternoon Lecture:** This is the lecture that is taking place between 12:00 pm- 4:00pm in colleges of education
- Evening Lecture:** This is the lecture that is taking place in colleges of education between 4:00 pm- 6:00 pm

ABSTRACT

This research was carried out on the effects of lecture-time on academic performance of business education students in accounting in colleges of education in north-east geo-political zone, Nigeria. The study was necessitated by the continuous decline in the performance of students in accounting in colleges of education of north-east geo-political zone, Nigeria. Three (3) research questions were raised to guide the study while three null hypotheses were formulated and tested. The study adopted quasi-experimental research design with pre-test and post-test. The population comprised one thousand one hundred and twenty two (1,122) NCE II students of all the seven colleges of education offering business education in north east geo-political zone of Nigeria. Simple random sampling technique was used to select ninety (90) students. In the course of collecting data for the study, the respondents were exposed to morning, afternoon and evening lectures. Financial Accounting Evaluation Test (FAET) and Financial Accounting Achievement Test (FAAT) were the instruments used in data collection. Mean and standard deviation were used in answering the research questions; linear logistic regression was used in testing null hypotheses 1-3 at 0.05 level of significance. From the result of the study, all the three null hypotheses were rejected. The summary of the result showed that morning lecture had the strongest effect then the evening lecture which has moderate effect and afternoon lecture with weak effects on academic performance of business education students in accounting in colleges of education in north east geo-political zone of Nigeria. It was concluded that teaching and learning of financial accounting in colleges of education is better and more effective in the morning or evening time. Based on the findings of this study, three recommendations were made, among which is that National Commission for Colleges of Education (NCCE), school administrators, business education curriculum planners as well as schools timetable committees should ensure that all accounting lectures are fixed in the morning or evening time.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Business education as a discipline is expected to expose its recipients to a diversified curricula and instructional approaches in line with content and structure. Hence, it is that type of education that would inculcate in its recipients knowledge, values, attitudes and skills that are required in the business world. This is a means of producing a healthy, literate self-reliant citizen that would create wealth for human development, when they become self-employed, thereby resulting to sustainable national development at large. Business education is primarily an integral part of vocational and technical education. It is a training system that encourages the beneficiary to acquire skills that would fit him/her into the world of work.

Accounting is taught in colleges of education as a subject under business education programme, and it remains one among the subjects that carries more credit units required for graduation. According to Udoh, (2004) accounting education offers students all necessary knowledge, understanding and skills of accounting in terms of record keeping, through various accounting books, preparation, analysis and interpretation of financial information of a business. Accounting education can also be seen as that part of education which provides us the knowledge about accounting terms, journal, ledger, final accounts, analysis and interpreting of the result of business. Moreover, this form of education provides all knowledge of cost calculation and control and it also gives different tools for analyzing the financial statement. It is very helpful for making business planning.

Lecture time or time of instruction in financial accounting largely determines whether students would learn or not. It means that if appropriate learning situation is not considered, learning would not take place and students' academic performance could be poor. This is because different individuals function more efficiently at different time in a day. In educational

settings, this can affect whether students are performing at their best during instructional and test time. (Hartley & Nicholls, 2008). The time of day when academic subjects are taught could affect student's achievements. Millar, Styles & Wastell in Wile & Shoupe (2011) claimed morning learning is associated with superior immediate recall when compared to learning in afternoon or evening. If most students perform better in reading during afternoon hours and mathematics during morning hours, class schedules should be matched to meet the learning requirements of more students.

Accounting as a subject is taught at colleges of education at any time of a day whether in the morning, afternoon or evening time. This is because colleges of education, like any other tertiary institutions in Nigeria are operating throughout the time of a day. Morning time is considered the period between midnight and noon or, more commonly, the interval between sunrise and noon. Morning proceeds afternoon, evening, and night in the sequence of a day. Originally, the term 'morning' referred to sunrise. Colleges of education in Nigeria categorize morning time as from 7:00am to 12:00pm. Afternoon is the time occurring between noon and evening. Afternoon is currently defined as a constant 12:00 pm, but when afternoon ends it depends on when evening begins. It can also be seen as the time when the sun is descending from its daytime peak. During the afternoon, the sun moves from roughly the center of the sky to deep in the west. In late afternoon, sunlight is particularly bright and glaring, because the sun is at a low angle in the sky. Afternoon time in Nigeria categorized to be from 12:00pm to 4:00pm, while Evening is the period at the end of the day activities. It is usually the closing hours that is from 4:00pm to 6:00pm.

Academic performance is the extent to which a teacher or an institution achieved their educational goals. Academic performance is commonly measured by examination or continuous assessment or Cumulative Grade Point Average (CGPA) of students. Academic performance also refers to what students achieve in their studies and how they cope with or accomplish different

learning experiences given to them by their teachers. Ibrahim (2011) reported that in educational institution, success is measured by academic performance, or how well students meet the standards set out by the institution. North-East Geo-political zone Nigeria consists of six states, namely: Adamawa, Bauchi, Borno, Gombe, Taraba and Yobe states. Each state has at least a college of education that run business education programme, except Yobe state who has two colleges of education running business education programme. All the described variables constitute the background in which this study was conducted on the effect of lecture time on academic performance of business education students in accounting in colleges of education in North-East Geo-political Zone, Nigeria.

1.2 Statement of the Problem

The poor performance of students in financial accounting in colleges of education in North-East Geo-political Zone is of great concern to the government, parents, guardians, teachers, policy makers and well meaning citizens. This is so because data collected by the researcher show the analysis of business education student's performance in financial accounting in Aminu Saleh College of Education, Azare and Federal College of Education (Tech.) Potiskum for the period of four (4) years 2011 -2015. For instance in 2011/2012 session 61% and 56% of the students failed to score credit and above in financial accounting. The 2012/2013 session result showed that 45% and 69.1% of the students were failed to score credit grade in financial accounting. In 2013/2014 session the result also indicated that 50.3% and 60.8% did not score credit as a grade and in 2014/2015 only 34.2% and 48.7% of the students passed within the range of credit and above in Aminu Saleh College of Education, Azare and Federal College of Education Potiskum respectively. The same situation has been observed generally that the performance of students in Accounting has not been impressive in higher institutions in Nigeria. (Drennan& Rhode, 2010).

As a result of this, the researcher went on to interact with students of business education in colleges of education of North-East Geo-political Zone, Nigeria. The researcher interviewed students about the causes of students' poor performance in accounting. The reasons suggested by the students included inappropriate time of instruction employed by their lecturers.

In order to verify the claim of the students, the researcher visited and investigated the time-tables of business education department in five out of the seven colleges of education offering business education in North-East Zone of Nigeria. The researcher found that the time allocated for accounting lecture varies from one college to another for example the first semester 2014/2015 time-tables for accounting lecture of the five colleges of education visited by the researcher were as follows: Federal College of Education Potiskum, the accounting lecture for NCE 100 level is between 11am to 1pm while NCE 200 level accounting lectures held between 4pm to 6pm in the evening. For Federal College of Education Gombe, accounting lectures of NCE 100 level was held between 3pm to 5pm in the evening and NCE 200 level lectures held in the morning hours between 10am to 12pm. The situation was different at Federal College of Education Yola because the accounting lectures for NCE 100 level held between 9am to 11am in the morning while NCE 200 level lectures was held at exactly 12pm to 2pm in the afternoon. In Aminu Saleh College of Education, Azare accounting lectures were fixed for NCE 100 level in the morning between 8am to 10am while NCE 200 level lectures was fixed in the evening between 4pm to 6pm. But the accounting lectures at Umar Sulaiman College of Education Gashua indicate that NCE 100 level have been taking place in the morning between 9am to 11am and NCE 200 level lectures held between 11am to 1pm.

Based on this observation it can be suggested that there is no specific time when accounting lectures used to be placed on the time tables in colleges of education in North-East Geo-political Zone of Nigeria. On the basis of this situation, the researcher became interested in knowing the

more appropriate time for teaching accounting subjects in colleges of education in North-East Geo-political Zone, Nigeria.

1.3 Objectives of the Study

The main purpose of this study was to determine the effect of lecture-time on academic performance of business education students in accounting in Colleges of Education in North-East Geopolitical Zone, Nigeria. Specifically, the study sought to determine:

1. determine the effect of morning lecture time on academic performance of business education students in accounting in colleges of education in North-East Geo-political Zone, Nigeria
2. assess the effect of afternoon lecture time on academic performance of business education students in accounting in colleges of education in North-East Geo-political Zone, Nigeria
3. ascertain the effect of evening lecture time on academic performance of business education students in accounting in colleges of education in North-East Geo-political Zone, Nigeria

1.4 Research Questions

In line with the specific objectives, the following research questions were formulated to guide the study:

- 1 What is the effect of morning lecture time on academic performance of business education students in accounting in colleges of education in North-East Geo-political Zone, Nigeria?
- 2 What is the effect of afternoon lecture time on academic performance of business education students in accounting in colleges of education in North-East Geo-political Zone, Nigeria?
- 3 What is the effect of evening lecture time on academic performance of business education students in accounting in colleges of education in North-East Geo-political Zone, Nigeria?

1.5 Research Hypotheses

Based on the research questions formulated above, the following null hypotheses were postulated:

- 1 Morning lecture time has no significant effect on academic performance of business education students in accounting in colleges of education in North-East Geo-political Zone, Nigeria.
- 2 Afternoon lecture time has no significant effect on academic performance of business education students in accounting in colleges of education in North-East Geo-political Zone, Nigeria.
- 3 Evening lecture time has no significant effect on academic performance of business education students in accounting in colleges of education in North-East Geo-political Zone, Nigeria.

1.6 Significance of the study

The result of this study is expected to be beneficial to the government, accounting lecturers, accounting students, school administrators, parents, curriculum developers and further researchers.

Government is always investing in education sector especially in tertiary institutions in Nigeria, if academic performance of students improves and encouraged through appropriate and effective learning situation, this will help the government in achieving its aim for investing in education sector in Nigerian tertiary institution. Accounting lecturers will also benefit from the result of this study in the sense that, it will help them to select and use appropriate time for teaching accounting that will enhance the students' performance. With the use of appropriate time and learning situation, accounting students will also benefit by improving their academic performance and their interest toward the course. Also, school administrators will have an insight as to where and when to fix the time for accounting class on their time table. Parents are also

among the beneficiaries of the study because the performance of their children/wards is their priority. They always concern more about the performance of their children as they believe good academic performance will provide good career and jobs opportunity. Curriculum developers who decide on syllabi and recommended effective and suitable learning situation might wish to consider the results of this study with a view of recommending effective time for teaching of accounting subject.

Finally, the study is expected to be used by further researchers as reference materials and empirical studies.

1.7 Basic Assumptions of the Study

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

1. It is assumed that the poor academic performance of students in accounting in colleges of education was as a results of inappropriate timing and learning situations.
2. It is also assumed that appropriate lecture time will improve students' performance in accounting in colleges of education.
3. Students under study have the ability and interest for studying accounting in colleges of education in north-east zone, Nigeria.

1.8 Delimitation of the Study

This study is delimited to morning, afternoon and evening lecture time on academic performance of business education students in accounting in all the seven colleges of education offering business education in north east zone, Nigeria, because these were the variable being emphasized by this study. The study isalso delimited to 200 level business education students because they have the background knowledge in financial accounting during their 100 level. Among the seven colleges of education, the study was also delimited to Aminu Saleh College of Education, Azare because it is among the oldest College of Education where business education training first started as its foundation in north-east zone. This was done in order to eliminate the

entire intervening variables that may affect the study such as: peer group, instructional materials and environment. The study is delimited to Financial Accounting students because it is from them that the researcher want to assess the effects of lecture time on their academic performance in accounting. The study concentrated on the topic manufacturing account up to trading profit and loss account because of the importance of this topic to the knowledge of accounting and it is also part of the NCE II course contents for second semester.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

In this chapter, the researcher reviewed the work of other researchers relevant and related to the research study. This is essential because the review of related and relevant literature will provide a theoretical base for the researcher to build upon. It also provides the researcher a sense of direction. This chapter focused on the following sub-heading;

- 2.1 Theoretical framework
- 2.2 Conceptual framework
 - 2.2.1 Concept of lecture Time
 - 2.2.2 Concept of Business Education
 - 2.2.3 Concept of Financial Accounting
 - 2.2.4 Concept of Academic Performance
- 2.3 Empirical Studies
- 2.4 Summary of Reviewed Literature

2.1 Theoretical Framework

This study was based on Piaget Learning Theory (1952). The theory was on the study of how children learn at different age/ranges and its emphasis on cognitive development of children. The reason being that understanding of the concepts of learning, types of learning, factors affecting learning and their classroom implication will go a long way in giving a clearer meaning of the issues surrounding selection of appropriate time of instructions.

The theory basically assumes two essential concepts - 'function' and 'structure' in learning. The theory further postulated that functions remain invariant for the individual child, and these are employed in the cognitive behavioral manifestations. Also, according to the theory, structure means the nature of human development. Structure changes systematically during the growth period of the child, as new structures are formed, almost every day of the child's life it

destroy or modify the old existing structures, and this process of building and rebuilding goes on from birth to maturity of the individual child. On these bases, a child's intelligence is viewed as the outcome of his growth process. In cognitive terms, it includes the input of information, its analysis and synthesis arising out of learning process (be it the time taken, the nature of the study, material and the commitment) which Piaget named it as accommodation.

The implication of Piaget theory for learning Financial Accounting in Colleges of Education is that, accounting concepts like Bookkeeping, Ledger, Journals, Cash book, Debit and Credit sides etc are introduced to the children by the teacher in stages and based on the level of cognitive ability of a student, regardless of their previous experience. Children are able to take these concepts into cognizance as learnt and engage in assimilation of the various information which the teacher provide, at the same time the structure which encompasses the appropriate time of instruction is considered as contributive to the cognitive enhancement of a student. The assimilation of the concepts and other information leads to synthesizing and adoption of the various experiences of the children and a child further experiences and interactions with the teacher and various learning environment will ultimately results in understanding, adapting and acceptance of learning experience based on the duration given to a course and time of instruction.

2.2 Conceptual Frame work

Base on the topic of this study, the following concepts will be examined: Lecture time Business Education, Accounting and Academic Performance.

2.2.1 Concept of lecture Time

Lecture-Time: can be seen as the actual time or period which the lecture will take place. It can also be best described as a lecture-period or time-of-a-day in which instruction can take

place and it has possible impact on students' academic achievement, the possibility of schools as contributing factor to the problems of low academic performance by students. Time-of-a-day when academic subjects are taught could affect students' performance. (Nicholls, 2008 in Wile and Shouppe (2011). Time of instructions in Financial Accounting largely determines whether students will learn or not. It means that if appropriate learning situation is not considered, learning will not take place and students' academic performance will be poor. Akintelure quoted in Olowodun (2009) blamed the problem on accounting lecturers insensitivity to the nature of Financial Accounting when planning instructional activities in the classroom. This is because Financial Accounting is not one of the subjects that can be mastered by mere memorization of the basic rules, it requires total determination, sound theoretical knowledge and intensive practice in application. Raymond and Ogunbamru (2005) concluded that Financial Accounting teachers effectiveness in instructional delivery depends largely on their consideration of the nature of the topics during instructional planning.

In order to understand how the brain's memory may function differently at different times of the day, it is important to understand how the brain processes and stores data. The brain has different memory types which are classified as short-term memory and long-term memory. Short-term memory is broken down into immediate memory and working memory. Immediate memory will hold data for a short amount of time and then drop it if the brain registers that it is unimportant. Working memory is the conscious memory. Pre-adolescents are able to hold an average of five items in their working memory for a finite amount of time before fatigue sets in. In order for the brain to continue processing this information in the working memory, the information must be dealt with in a new or different way. Information taken in during the day will be encoded in the brain during deep sleep. If information is not put into long-term storage, it will be lost within the next 24 hours. Therefore, testing to see if information is in long-term

storage is effective after 24 hours or then there is need to investigate which time of a day that accounting lectures has to take place Colleges of Education either morning lecture, after noon lecture or evening lecture.

Learning is the process in which we acquire new knowledge and skills. Memory is the process by which we retain knowledge and skills for the future. Sometimes teachers focus on the learning aspect of teaching, but without retention the learning is lost. A goal of effective teaching is for students to retain the things they are learning. Getting a student to learn more is not as simple as teaching more. The brain needs time to process the new information. New information is processed and reprocessed through rehearsal. Rehearsal is necessary to transfer information from working memory into long-term storage.

Students learn best what information they hear during the first part of a lesson and second best what they hear during the last part of a lesson. The information in the middle is often times Influence of Time-of-Day on their academic performance.

People give their focus and attention in varying amounts depending on how they perceive a stimulus. Sousa (2001) identified a hierarchy that can reveal why students sometimes have difficulty in paying attention to lecture. Stimulus affecting survival gets immediate and undivided attention. Next in the hierarchy is the stimulus that generates an emotional response. Lastly, stimulus that is a novel and its difference will also gain attention. From this, it is easy to see that students must feel safe and secured in the classroom before they can attend to learning and also the new learning that is made novel which get more attention than something mundane. Moreover, unlike memory functions, teachers may have some control over student attention.

2.2.2. Concept of Business Education

Business education is primarily education for vocation. It is an integral part of vocational and technical education. A training system that encourages the beneficiary to acquire skills that

fit into the world of work. Business Education encompasses of attitude, knowledge and skills needed by all citizens in order to effect or manage their personal business and economic system. It is also an embodiment of vocational knowledge and skills needed for any level employment and advancement in a broad range of business careers, (Adeshina, 2007).

Aliyu (2013) said that business education is the education for business. It is the intellectual and vocational preparation of people for earning a living in a contemporary industrial and business environment. He further stated that business education is the education for acquisition and development of skills and competencies, attitude and attributes which are necessary for efficiency of the economic system. Osuala (2004) sees business education as a programme of instruction which consist of two points, office education and general business education that provide students with information and experiences which are needed by all in managing personal business affairs and also these of services in the business. Mustapha(2008) as in Yinka (2012) noted that business education is an aspect of the total education programme that provides knowledge, skills, understanding and attitude needed to be performed in the business world as a producer or as a consumer of goods and services that business offers. Ibrahim (2008) as in Ajoke and Mary (2012) stated that business education encompasses knowledge, attitude and skills needed for all citizens in order to effectively manage their personal business and function effectively in their economic systems.

Business Education is a sub-field of Vocational and Technical Education (VTE) which inculcates in the minds of the youth's desirable, social, cultural, and also economics behaviour. It contributes to the primary aims of Vocational Education through instructions of Business Courses such as Book-keeping, Typing, Shorthand, Accounting, Marketing and Commerce.

Osuala (2004), defines Business Education as a programme of instruction which consist of two parts: (1) Office Education, a vocational education programme for office careers through initial, refresher, and upgrading Education and (2) General Business Education, a programme to provide students with information and competencies which are needed by all in managing personal Business. Business Education could simply mean an educational process or content which has its primary aims as the preparation of people for roles in Business organization; such roles could be as employee, entrepreneur, and employer or simply as self-employed. Business Education is an Education for business, or training in business skills which are required in business office(s) and for clerical Occupations. Osuala (2004) noted that Business Education is that part of total Education which; apart, from providing adequate general education at specific levels, it also aimed at preparing youths for work in business, industry and other offices. Accordingly, Ayeduso (2004) further noted that Business Education aims at providing occupational and career orientation and exploitation of job opportunities and requirements in business. It help in the development of occupational knowledge, attitudes and skills, in the clerical, stenographic, Book-keeping and Accounting, Data Processing, Marketing and sales, Office Administration, Business Ownership and Management fields. Ayeduso (2004) citing the joint Committee of the National Business Education Association and Office Education Division of American Vocational Association (1980) stated that Business Education is a broad, comprehensive discipline whose instructional programme encompassed the knowledge, the skills needed by all citizens in order to effectively manage their personal business and economic system, the Vocational knowledge and skills needed for entry-level employment and advancement in a broad range of Business careers.

Aliyu (2006) defined Business Education “as the Education for the acquisition and development of skills and competencies, attitudes and attributes which are necessary for

efficiency of Economic System”. Therefore, Business Education is one area where students are trained in the management of information, data processing and word processing.

Historical Development of Business Education in Nigeria

Following the 18th century industrial revolution in Europe, there emerged a merchandise economy with a boom in commercial and industrial enterprise, commercial houses were active supply goods and services both to the industries as well as to the individuals, while banking industries were flourishing, the proprietors of commercial firms had to learn how to keep records of the business transactions; and maintain a healthy accounting system. These practices gave rise to what is now known as ‘Book-keeping’. Onah in Yusuf (2011) pointed out that Business Education, unlike other subjects, have not achieved a high status and prestige with the Nigerian society. This, he claimed that due to the attitude of some members of the society towards business subjects.

However, according to Aliyu (2002) it was on record that the early Nigerian entrepreneur pioneered business education programme to meet the needs of their export market. Business Education Teachers were offered at both the Nigerian Certificate of Education (NCE) level in Colleges of Education and at Degree level in the Universities between 1975-1976. At the University level, the University of Nigeria Nsukka, and Ahmadu Bello University, Zaria started the programme in 1975/1976 and 1976/1977 academic year respectively.

Nwaokolo (2003) shared the same view with Onah (1973) and observed that many parents do not consider business studies necessary for their children. Parents believed that business skills are better acquired through apprenticeship, and see no reason why their children should not aspire to become Lawyers, Doctors, Engineers, Architects, etc. the negative perception and parochial concept of vocational education led to slow involvement of government in the area of

business education in Nigeria. Adamu (2009) asserted that as commercial activities continued expanding both in scope and complexity, the need to move business transaction faster than ever before increases, it created job opportunity for those who were skillful in penmanship (shorthand), especially after the development of functional typewriters in 1970s.

Commercial education started with the study of typewriters, shorthand and bookkeeping. As the world of business grew, so also was degree of additional courses and innovation. Innovation brought into the daily office routine, more complex market analysis and sophisticated and skillful accounting entries and interpretation led to introduction of electronic machines, calculators, projectors and computers that have since invaded business operation, additional courses in data processing, corporate management, intermediate and advance accounting, economic theory, the title commercial education had to be replaced with more benefiting name called 'Business Education' Adamu (2009), went further to say that the history of business education in synonymous with British colonial administration and European commercial activities in the country. Adamu further stressed that the need to provide low and middle level of indigenous secretarial staff for British colonial administration and European trading companies led to the establishment of private and voluntary agencies, schools and classes for business education programmes in 1950s.

Business Schools were established in large populated places; these schools are called commercial schools, commercial institution as well as schools for secretarial ship and accountancy. These institutions enrolled their students for external oversea examinations in the United Kingdom (UK). Adamu (2009) in his work, further mentioned some of the outstanding institution which include(s), Ibadan City Academic, established in 1946, Price College, EbuteMetta, established in 1947 and Commercial Wealth College, Jos, established in 1959. At the onset, the commercial schools were regarded as only meant for training typist and petty

clerks and therefore inferior in the Secondary Grammar Schools were usually recommended for primary school graduates who could not gain admission into secondary Grammar Schools or for secondary school drop outs.

In the same vein, Adamu (2009) further stressed that it was not until 1961, a year after independence, when the Report of the Ashby Commission on Nigeria Educational needs in the field of post secondary school certificate and Higher Education, criticized government for its neglect of vocational and technical education that it dawned on government that it was time it started to show concern about development of vocational and technical education. It is the recommendation of Ashby Commission that led to joint efforts of government in western Nigeria and United States Agency for international Development (USAID) to establish a Comprehensive High School, Aiyetoro in 1963; a similar effort by the government of Northern Nigeria which is also materialized by the establishment of Government Commercial College, Zaria in 1967. Recently, Business Education has improved immensely. It is presently offered in both secondary schools and tertiary institutions in Nigeria and is gradually assuming its rightful place in the development of the nation.

Philosophy of N.C.E. Business Education Programme

The philosophy of Business Education as stipulated by the Federal Government of Nigeria (FGN, 2012) states: The philosophy of Nigeria Certificate in Education (NCE), Business Education, is to make the Business Educators understand the concept and philosophy of the National Policy on Education as regards Business Education in national development.

Objectives of Business Education Programme in Nigerian Colleges of Education

The objectives of Business Education as stipulated by the Federal Government of Nigeria (FGN, 2012) states:

1. To produce well qualified and competent Nigeria Certificate in Education (NCE) graduates in business subjects who will be able to teach business subjects in our secondary schools and other related educational institutions.
2. To produce Nigeria Certificate in Education (NCE) business teachers who will be able to inculcate the vocational aspects of Business Education into the society.
3. To produce Nigeria Certificate in Education (NCE) business teachers who will be involved in the much desired revolution of vocational development right from the primary and secondary schools.
4. To equip students with necessary competences so as to qualify them for a post-NCE degree programme in Business Education.
5. To equip graduates with the right skills that will enable them to engage in a life of work in the office as well as for self-employment.

2.2.3 Concept of Financial Accounting

Accounting is a concept that affects everybody in his or her personal life just as much as it affects every business unit. We all employ accounting ideas when we plan what we are going to do with our money. Accounting has come to be known as the language of business because owners, investors, employees, creditors, and others use the result of accounting process in their planning, control, and decision making. Also activities related to the achievement of an organization's objectives. Udoh, (2004) defined accounting as a process of identifying, measuring and communicating economic information about an organization for the purpose of making decisions and informed judgments. Accounting is not counting but it is science which is helpful for hunting for the results of business. Accounting is recording, analysis and finalization of large scale business transactions. Accounting introduces all tools and techniques to solve many or almost every problem of businessmen, factories, Corporations and firms relating to maintaining accounts and different financial reports.

Asaolu (2002) also defined accounting as a process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objectives assessment and decision making. While education is the process of learning to live as a useful and acceptable member of the community to which one belongs and any other community in which one may find himself. Education is the leading out of the in-born-powers and potentialities of the individual and the acquisition of skills, attitudes and competencies necessary for self –realization. Udoh (2004) described accounting as a discipline concerned with the recording, analyzing and forecasting of incomes and wealth of business and other entities. Generally, it records in money in terms the flow of economic values between or within economic entities.

Now, Accounting is part of business education curriculum in the group of vocational subjects that students offer. Accounting Education offers students with all necessary skills, understanding and knowledge of accounting in terms of record keeping, through various accounting books, preparation, and analysis and interpreting of financial information of a business. According to Svtuition (2008) Accounting Education is defined as that part of education which provides us the knowledge about accounting terms, journal, ledger, final accounts, analysis and interpretation the result of business. Moreover, this education provides all knowledge of cost calculation and control and it gives different tools for analysis the financial statement. It is very helpful for making business planning. In single line, I say it connotes that Accounting is brain of Business, with it business becomes mad and there is no chance to develop it. If you are perfect in this field of education you can easily maintain not only your head office accounts but all the accounts of your all your branches. You can maintain the accounts not only your business but you will understand every business like agricultural, industrial and any other service are being provided by service providers .So professional accountant can easily understand the terms subscription fees, donation, fund, provident fund, allowances and gratuity.

The main objectives of accounting curriculum according to Shitu and Unogu (2012) are to:

- (1) Facilitate a transition in the use of business concepts and techniques acquired in integrated business with accounting.
- (2) Provide the students with the basic knowledge in business concepts and principles through efficient selection of content and sequencing.
- (3) Show accounting in the inter-relation with other subjects.
- (4) Show accounting and its link with industry, everyday life, benefits and hazards.
- (5) Provide a course, which is complete for students not proceeding to higher education while it is at the same time a reasonably adequate foundation for a post-secondary business education course.

The benefits of accounting to the economy according to (Shitu and Unogu, 2012) include the following:

1. Development of capital markets and lower costs of capital;
2. Improved economic and social policies and management of the economy with reliable information;
3. Enhanced ability to mobilize domestic capital and attract foreign investors and Lenders;
4. Improved financial stability at both national and global levels;
5. More efficient and effective management of domestic enterprises and increased competitiveness.

From all the above, it can be summarized that accounting is the process of identifying, measuring and communicating information to permit informed judgments and decisions by the users of the information.

Historical Development of Accounting in Nigeria

Financial Accounting in Nigeria is as old as the country. This is because there is no accurate record as to when financial record keeping in Nigeria began. NERDC (1991) stated that financial record keeping in Nigeria was on or before the advent of the Europeans in the country. Before the present day accounting record in Nigeria, some forms of traditional bookkeeping were used to record financial transactions and periodical contributions in form of making marks on the wall. Modern bookkeeping and accounting began in Nigeria with the amalgamation of Northern and southern Nigeria in 1914. The system of Accounting was structured after British system because they colonized Nigeria.

The institutionalization of accounting started in British from where accounting was imported to Nigeria, before the pre-independence period in Nigeria and especially the establishment of the College of Arts and Science (Particularly the one in Ibadan). People who wanted to get into the accounting profession had to be trained article ship. This meant that they had to be attached as apprentice to those in the profession already. When the College of Arts and Science in Ibadan (Now University of Ibadan) was established, it offered courses in accounting. Students were prepared for the intermediate level of the ACCA (Association of Certified Chartered Accounting): a British accounting Body.

In 1960, the University of Nigeria, Nsukka started offering in accounting, Ahmadu Bello University, Zaria and University of Lagos joined in offering accounting courses from 1962, National University Commission (NUC) handbook (2007) put it that other Nigerian Universities, most of them and many polytechnics followed suit in the later years, together they produced large number of accounting graduates of B.Sc. and that of ND/HND holders year after year. In 1960, specifically, on 17th November, NERDC (1991) remarked that some Nigerians who have

had professional training in accounts from different parts of the world, got together and formed an association, called the Association of Nigeria Accountant.

This was the first attempt in forming a national and indigenous accounting professional body in Nigeria. It included people working in companies, industries, government offices etc. The association was formed with the view to provide and maintain a high standard of accounting in Nigeria. The association was granted recognition by the Federal Government on the 28th September 1965 with the name of Institute of Chartered Accountant of Nigeria (ICAN), through an Act of Parliament Act No. 15, 1965. ICAN was then inaugurated on 21st October 1965. From then onwards to August, 1968, the Institute was granting automatic membership status to deserving individuals. According to ICAN handbook (2008), on 1st September, 1968, ICAN made it compulsory for all those who wanted to go into practice as accountants in Nigeria to sit and pass its qualifying examinations.

On 25th August, 1993, another accounting body, the Association of Nigeria Accountants of Nigeria (ANAN) was granted chartered by Decree No. 76 of 1993. By decree, according to Asechemie (2008) and ANAN handbook (2009) ANAN become the second chartered body of Accountants in Nigeria. The Nigerian Accounting Teachers Association (NATA) now called the Nigerian Accounting Association (NAA) was formed in 1972 and inaugurated on the 19th March, 1974 (Longe and Kazeem, 2006). Its objectives are to contribute, through research and education, to the improvement of accounting profession and accounting education in Nigeria. Only accounting lecturers are qualified to be members.

Accounting Concepts and Convention

In July 1894, the International Accounting Standard Committee (ISAC) now replaced by the International Accounting Standard Board (IASB) produced a dominant title, frame work for

the preparation and presentation of financial statements. This document sets out the concepts that determine how financial statements are prepared and the information they contain (ICAN, 2008).

Akinture and Oguobi, (2003) opined that accounting concepts are the ground rules of accounting that are followed in preparation of all accountings and financial statements. Accounting concepts refer to the basic assumptions and rules and principles which work as the basis of recording of business transactions and preparing accounts. Longe and Kazeem (2006) stated that accounting is a discipline, is concerned with the recording, analyzing and forecasting of income and wealth of businesses and other entities recorded in money terms.

The main objective of accounting concepts is to maintain uniformity and consistency in accounting records. These concepts constitute the very basic accounting. All the concepts have been developed over the years from experiences and thus they are universally accepted rules. In line with Udoh (2004) the following accounting concepts and conventions were identified as:

Business Entity Concept: Every economic unit, regardless of its legal form of existence, is treated as a separate entity (in accounting) from parties having proprietary or economic interest in it. A strict application of this concept ensures that only the expenses incurred by or the business, income earned by the business, assets acquired for the business and liabilities owed by the business are respectively recorded as expenses, incomes, assets and liabilities in the books of the business. For instance, if the owner withdraws money from the bank account of the business to pay the rent of his residential accommodation, the amount would be debited to the rent account in the books of the business. Rather, the owner's drawing account would be debited.

Going Concern Concept: The assumption is that the business unit will operate in perpetuity; that is the business is not expected to be liquidated in the foreseeable future. A business is considered a going concern if it is capable of earning a reasonable net income and

there is no intention of threat from any source to curtail significantly its line of business in the foreseeable future. For example, if there is evidence suggesting that the firm is about to be liquidated, the assets would no longer be carried at cost. Rather, the assets would be restated to their realizable values.

Periodicity Concept: Although the result of a business unit cannot be determined with precision until its final liquidation, the business community and users of financial statements require that the business be divided into account in periods (usually one year) and that changes in position be measured over these periods. In compliance with this concept, the trading, profit and loss account of a business organization is prepared for “the year ended ...” i.e. every 12 months, except in the following instances:

- a. The first final account after commencement of business
- b. The last final accounts up to cessation of business; and
- c. When there is a change to a new accounting period.

Also, the balance sheet is prepared to show the financial position of the firm at the end of every year.

Realization Concept: The concept establishes the rule for the periodic recognition revenue as soon as (a) it is capable of objective measurement, and (b) the value of assets received or receivable in exchange is reasonably certain. It is possible to recognize revenue at a variety of points e.g. when goods are produced, when goods are delivered or when the transaction is completed. Choice in most cases is an industrial norm, and depends on which of the points is the critical event. Only when this event is passed can revenue be legitimately recognized. Revenue should be recognized at the point when the sale is deemed to have been made. This point is the ‘critical event’ referred to above. It should be noted that this point differs from different transactions. For most transactions involving sale of goods, the sale can be deemed to have been

made when the customer signs the sales invoice (thereby accepting liability to pay for the goods) whether the goods have been delivered to the customer or not. For cash on delivery (COD) transactions, the sale is not made until the goods are delivered to the customer. For goods sent out on sale or return, the sale is not made until the customer has indicated his intention to buy the goods.

Matching Concept: The concept holds that for any accounting period, the earned revenue and all the incurred costs that generated that revenue must be matched and reported for the period. If revenue is carried over from a prior period or deferred to a future period, all elements of costs and expenses relating to that revenue are usually carried over or deferred as the case may be. It is in compliance with this concept that the adjustments in accounts are carried out before preparing the final accounts.

Consistency: Usually there is more than one way in which an item may be treated in the accounts without violating accounting principles. The concept of consistency holds that when a company selects a method, it should continue (unless conditions warrant a change) to use that method in subsequent periods that a comparison of accounting figures over time is meaningful. The concept ensures that the accounting treatment of like items is consistent taking one accounting period with another. The application of this concept requires that if, for example, the firm chooses to depreciate its motor vehicles on straight line basis, it should continue to do so in subsequent periods. It would not be proper to use straight line method in one period, then reducing the balance method in the next period, and sum of the digits methods in the period after that, such frequent changes do not allow valid and meaningful comparisons of accounting figures to be made over time. Another aspect of consistency is that, having chosen to depreciate motor vehicles on straight line basis, all motor vehicles owned by the firm should be depreciated on that basis.

Historical cost: The historical cost concept holds that cost is the appropriate basis for initial accounting recognition of all assets acquisitions, services rendered or received, expenses incurred, creditors' and owners' interest and it also holds that subsequent to acquisition, cost values are retained throughout the accounting process. In Financial Accounting, there is a variety of values that can be ascribed to any item. These include cost, market value and net realizable value. Provided the going concern concept still applies to the firm, the historical cost concept holds that cost is the most reliable and verifiable value at which an item should be initially recognized and subsequently carried in the book. The reason for the preference for cost is that, of all the possible values, cost is the only one that is supported with verifiable documentary evidence in the nature of the receipt or invoice obtained when the asset was purchased.

Materiality: The principle holds that only items of material values are accorded their strict accounting treatment. An item will be considered material if its omission or misstatement could distort the financial statement such that it influences the economic decisions of users taken on the basis of the financial statements. Where an item is not material and the cost of according it the strict accounting treatment outweighs the benefits, an alternative treatment that would involve less cost and effort should be given to the item. An example of the application of this convention is in the decision as to whether to capitalize or expense an item in the year that it is acquired or incurred.

Objectivity: This principle connotes independence of judgment on the part of the accountant preparing the financial statements. Objectivity requires support by verifiable evidence in contrast to subjectivity or dependence on the unverifiable opinion of the accountant preparing the financial statement.

Fairness: This is an extension of the objectivities principle. In view of the fact that there are many users of accounting information, all having differing needs, the fairness principle requires the accounting reports to be prepared not to favour any group or segment of the society.

The objectivity and fairness conventions are obviously intertwined. To be fair and objective, the accountant must prepare the financial statements in line with General Accepted Accounting Principle (GAAP) as represented by the accounting standards issued by the International Accounting Standards (IAS) and National Accounting Standard Board (NASB). This ensures that the same set of financial statements will be available to the various users of accounting information.

Teaching Methods in Financial Accounting

Teaching, which is the primary function of a teacher, entails giving instruction, imparting knowledge, facts, skills, attitudes, interests and aptitude. Teaching therefore starts from the families and eventually graduates into the school system if the individual happen to go to school. The end result of teaching was taken as the learning which the learner took away from the event of teaching. Abdulsalam (2006) defined teaching as an attempt to help someone change some skills or acquire new attitudes, knowledge, idea or appreciation. Its function include informing, explaining, simulating, directing, guiding and administering the learners, identifying who learn and learning problems, evaluating, reporting and recording the performance of the learners.

Aliyu (2013) Opined that teaching involves the impartment of knowledge which takes place in the classroom and other places. Various methods of teaching are always contemplated and developed, in order to make teaching more meaningful and realistic. As there are many methods of teaching, it is, however pertinent to realize that many method of teaching are only a means to an end and not an end itself. From the above, it is clear that teaching is an activity

consisting of a body of actions and programmes planned and directed towards inculcating learning through conscious and deliberate efforts of the teacher.

Every successful teacher requires the use of sound methods. Teachers' methods are actually the various ways a teacher(s) passes knowledge, instruction or training to his/her students. A method of instruction is not affective, if at the end of the instruction, or training there is no appreciable thing to show that the students have learned.

Methodology in education refers to the principles and the procedures that are made by a teacher in giving instruction to a group of study. Teaching methods are the principles and the techniques that are normally used in the giving of instruction to a teaching population (Osuala,2004)

Ayeduso(2006) described teaching methods as a particular ways a teacher passes knowledge, instruction, or training to his/her students. As much as possible, this method should be effective. A method of instruction is not effective, if at the end of the instruction or training there is no appreciable thing to show that the students have learned.

Aliyu, (2013) also defined teaching methods as the procedures by which the teacher makes the learner at his level, starting with his interest and his problem and they establish condition that enable him to proceed to reach a set goal in as effective a manner as possible. Aliyu (2013) said that there are various ways in which teachers, through the use of one or more combinations of any of the teaching methods perform their tasks. Any of the following (a combination of) teaching methods could be applied in teaching accounting.

Discussion Method: Is a strategy of imparting knowledge through sharing of ideas, opinions, comparing and contrasting news on a given topic, issue or concept between the teacher and the student. The discussion method could be teacher-centered, task-centered or student-centered. The role of the teacher in the discussion should be that of a moderator or facilitator

without necessarily influencing the opinions of the students. Discussion could be the entire class or groups of students. In whichever way, during the discussion in this session, the teacher must acknowledge all contributions made by the students. All the students in the groups should be encouraged to actively take part in the discussion and extrovert students should not be allowed to dominate the discussion.

In adopting discussion method, the lecturer should note the following points:

1. Question raised should have definite answer
2. Discussion should be based on stated lesson objectives
3. The time available for the lesson
4. Cognitive level of the students
5. Irrelevant contribution by the students should be rejected politely. The teacher should end the discussions as soon as he/she notices lack of interest and boredom among students.

Lecture Method: This is a process whereby the teacher gives a talk on a subject to a given group or people especially students. The lecture method is one of the channels through which the teachers can communicate with his students. The method is suitable for instruction in commerce but preferably at the advanced level of learning. The method is characterized with listening on the part of the students and that is not too ideal to teach secondary schools students. The major disadvantage is that it does not encourage students' participation in the lesson and is often referred to as teacher-centered method.

Demonstration Method: Demonstration method refers to be a situation whereby a teacher will have to practice what he expects the students to do before he asks them to do it themselves individually. In accounting or book-keeping for example, the teacher writes the format of a

particular account in a chart or write a particular format on the chalkboard while the students watch him do this. Effective demonstration must have a clear view of what is being demonstrated. For meaningful demonstration method, the teacher must be certain that the equipment involved is functional and that:

- 1- The skill or ability to be demonstrated gives the student the same mental directions.
- 2- Demonstration should be visible to all as it is intended to benefit all.
- 3- Demonstration should be used in conjunction with other methods such as discussion method etc.

Problem Solving Method

The problem solving involves the presentation of a problem to the whole class and the entire students are requested to find solution to it. The problem solving is a method of correlating sense, experience and already accepted or established though. It involves identifying the problem, planning alternative behavior that may resolve the problem, activating the most promising of this behavior, evaluating the consequences, and applying the process to new problems as they arise.

This method should be very relevant in teaching accounting subject because of the exercises and examples that are expected to be treated in the class for students to have the grasp of the lesson during the process of teaching and learning.

Discovery method: This is a method of teaching where the classroom teacher provides the students necessary opportunities to discover new facts, new rules, new methods or techniques for solving problems as well as new values for themselves. The discovery method is also called the “Heuristic method”. The method uses the fact that students discover things for themselves. The method uses the fact that students own experience is the basis of real learning. It is an activity method where people are mentally active all the time. One of the merits of this method is that, it

encourages analytical thought but places a considerable amount of burden on the students since it is student centered (Yusuf, 2012).

Peer Teaching Method: This is a method of teaching in which some students, intelligent or good ones, teach their fellow students. In this situation, students who will do the teaching are usually given specific topics to prepare and teach. They are thus placed in the position of teachers and hence they research to get enough information based on specific objectives. When peer teaching takes place, the classroom teacher may be present to hear the teaching exercise. A good advantage of this method is that it tends to improve the students moral communication skills.

Guided-Discovery Method: Guided-discovery involves helping learners to discover certain facts or answer to a given problem. Learners most often depend on their teachers to provide all answers they needed guided-discovery also involves inquiry method that stimulates learner interest in seeking information about ideas and concepts by asking question(s). Guided discovery drills learners and enables learners to search for knowledge in a systematic and logic way. Guided-discovery promotes independent reasoning and self-reliance while the teacher guides, directs and re-directs which can lead the learners to the answer(s).

Individualized Teaching: Individualized teaching involves a face to face interaction between a teacher and a student at every given time. This method encourages teacher/student rapport when individual student problem is treated at his level. This opportunity allows the student to ask the teacher questions in the area of his weakness. Both the fast and slow learners are catered for according to their abilities. Individualized teaching for the lesson period in a class of normal size may be unsatisfactory from several points of views. The strongest argument against it is that the students lose the benefit of stimulation through exchange of ideas, of class questioning and learning from one another.

Group Teaching Method: Since it is always difficult to find a suitable material and method of teaching a class with mixed abilities and aptitudes, one alternative is to split the class into groups so that due attention could be given to each group at a time. This method follows that one group will be taught at a time and while teaching the other group, the first group will continue to practice what had been taught previously. This method brings about closer teacher/students relationship. This is an economical method of teaching when compared with individualized teaching but makes greater demands on the teacher in the matter of preparation and does the whole class teaching method.

Whole Class Teaching Method: This is traditionally the most common method in practice. The teacher faces a whole class at a time, deliver his lesson and goes away. It is the most common practice but the most difficult because it is not easy to organized lesson period and select teaching materials and methods which will meet the needs of all the students who have mixed aptitudes and abilities. To use the whole class method is to give the whole class the same work at the same time and for the same period of time. Usually the goal of a mixed (whole) class is towards the average. It will then mean that, the more brilliant students (above average) will work below their potential and they can easily be bored, while the mediocre (below average students) will be foundering and thereby lose interest through frustration as they may not be able to cope with the pace of lesson delivery.

Inductive Method: This is a method whereby students are given a number of good examples from which a general rule is drawn. The teachers should always guide the students to discover the rule. The advantage of this method is that learning is always thorough and students may not easily forget the rule. The disadvantage of this method is that it consumes time and little amount of learning may take place.

Deductive Method: This is a method whereby students are taught the rules first and good examples are given as they are drawn from the rule mentioned. This is the method that many teachers are using because it is always farther and much of the teaching time is put into discovering new outlines (shorthand) in accordance with the rule given. The advantage of this method lies in its fastness and the active practice by the students. The disadvantage is that students hardly remember the rule and always learn by rote or through guess work.

Computer Assisted Instruction(CAI): CAI assumes that all persons learn different materials in different ways at different rates of speed. The most powerful teaching method or medium is the one that is most closely matched to an individual's needs and characteristics. The computer's large capacity to store information as well as its ability to provide individual access and attention provides a useful method for teaching students at different levels. The computer can be programmed to adapt the learning situation to each individual learning difficulty, which would burden an instructor with many trainees, and a student is able to progress at his own rate.

The advantages of CAI include:

1. Individualized instruction.
2. Saving in instructional time as learning is self-pace.
3. Expediency of instruction.
4. Record keeping ability.
5. Increased instructor effective and
6. Increased quality training.

The disadvantages of CAI include(s):

1. Shortage of good, effective teaching programs.
2. Lack of knowledge about what types of subject matter CAI is appropriate for.
3. Very high initial development cost for software.

4. Long lead times for development cost for software, well integrated and experienced team of individuals.

The computer can be used in a variety of CAI application in accounting. These applications include helping to teach successfully in areas such as;

1. Accounting courses by familiarization students with computerized accounting procedures and processes.
2. Word processing.
3. Keyboarding skills.
4. Filling procedures.
5. Punctuation rules.
6. Terminologies in all business education courses.
7. Business decision skill making.
8. Career exploration units for business careers.

The computer can introduce a new dimension into business education one that is extraordinary geared to the reality of students' future lives. As the information explosion continues, a shift must occur from the stress currently placed on acquiring facts to sorting and analyzing the vast quantities of available information. As the computer have been widely employed at this same task in some industries, and so, it can be liberating in education and in the student's personal life. The challenge for business educators is to expedite this liberation (Osuala 2004).

Field Trip: Not all learning materials are available within the four walls of the classroom or could be brought into the classroom. When this occurs, it is possible to take a trip to areas where such materials could be observed by the students for obtaining specific information. Field trip in form of excursion for the purpose of academic exercise, if well planned form a positive part of effective instruction for meaningful learning. Field trip helps the students to observe, classify, collect data, study relationship and manipulate objects. Field trip though difficult to plan and

time consuming, but provides the student with first hand experiences. The method when carefully applied in the teaching and learning process sharpen the keenness of observational abilities and nurtures that habit of appreciating the orderliness of natural occurrences or events or phenomena. Closer relationship is built between the students and the lecturer, between the school and the community or the relevant establishments. The field trip is meant to maximize learning outcome.

2.2.4 Concept of Academic Performance

The term academic performance refers to how well a student does in school. Poor grades are considered as bad academic performance. It also refers to how well students deals with their studies and how they cope with or accomplish different tasks given to them by their teachers.

Rothstein (2000) Academic performance as to successful accomplishment or performance in particular subject area. It is indicated by grades, marks and scores of descriptive commentaries. Kobaland and Musek (2001) defined performance on task with measures including comprehension, quality and accuracy of answers of tests, quality and accuracy of problem solving, frequency and quantity of desired outcome, time or rate to solution, time or task level reasoning and critical thinking, creativity, recall and retention and transfer of task.

Aka (2005) defined academic performance as the index of general mental abilities which are responses to test of different kind. In societies like Nigeria where standardized test of different kinds exist, the academic performance of the students is represented by the individual response to standardized scholastic aptitude tests, and level of response given to such scholastic aptitude test can help in determining success.

In educational institutions, success is measured by academic performance, or how well a student meets standard set out by the institution. As career competition grows ever fiercer in the working world, the importance of students doing well in school has caught the attention of parents and government educational departments alike (Indabawa, 2014). Although, education is not the only road to success in the working world, much effort is made to identify, evaluate and encourage the progress of students in schools. Parents care about their children's academic performances because they believe good academic results will provide more career choices and job security.

Indabawa, (2014) also stated that academic performance is evaluated in school in a number of ways, for regular grading of students demonstrate their knowledge by taking written and oral tests, performing presentations, turning in homework and participating in class activities and discussions. Therefore, teachers evaluates in the form of letter or number grade and side notes to describe how well a student has done. School though invested in fostering good academic habits for the same reason, are also often influenced by concerns about the school reputation and the possibility of monetary aid from government institutions which can hinge on the overall performance of the school.

Ibrahim (2011) sees academic performance as what students achieved in their studies and how they cope with or accomplish difference learning tasks given them by their teachers. He reported that success is measured by academic performance in educational institutions on how well a student meets the standard set out by the institution. How a student process information and approach a learning task will eventually influence the quality of the outcome. In the past, academic performance was measured more by ear than today. Teachers observation made up the bulk of the assessment and today's summation or numerical method of determining how well a

student is performing is fair recent invention. Grading systems come into existence in America in the late Victorian period.

2.3 Review of Empirical Studies

The following empirical studies were reviewed for the purpose of this study:

Akwaowo (1997) conducted a research on the effects of lecture time on the performance of ND I students in Principles of Accounting in Akwa-Ibom state Polytechnique. The students were randomly selected in to two groups (morning and evening) of 35 students each. A separate techniques was assigned to teach each group using 2 hours lecture per week for 3 weeks, the first post test was therefore administered for the next 3 weeks, the teacher exchange position but with the same prepared lecture notes. At the end another post-test was conducted on the second group.

The differences in the scores of each students on the second post-tests were analyzed for significant difference using 0.05 alpha levels. The level of significance was less than 1%. Therefore, analysis of the score of the 2 forms of the post-test on computation does not support the null hypothesis that students taught accounting in the morning performance is better than those in the evening. The researcher observes however, the need for sampling procedure has not been fully explain, the students population of ND1 known. Equally the method of teaching and the classroom environment of the study groups among others could have been incorporated to the study. Perhaps, if the study was planned as described, it could have resulted into rejection of the null hypothesis. Despite the work is a source of reference to the current study, the researcher observed that more reliable result of the study could have reduced other intervening variable coming between the pre-test and post-test of eight months intervals, however, the two separate statistical tests used were in order.

The present study is similar to the past study in the following areas: topic of the study, (lecture time), research design (experimental design), subject matter (financial accounting), aims (academic performance) they also have pre-test and post-test. The present study also differ with the past study in the following areas: sample size, area of study, number of students per experimental groups, and population. The past researcher did not indicate the methodology used for the study. While present study indicated the methodology used which is quasi-experimental design.

Udoh (2002) conducted a research on effects of lecture-period and automotive device on the performance of low achievers in Introductory Accounting in Ahmadu Bello University Campuses, Zaria. The major objectives of the study is to find out whether the morning or afternoon period as well as the use of automotive device are more conducive for learning and teaching of accounting to low achievers. With focus to the research topic, six (6) specific objectives were formulated and in line with each specific objective, six (6) research questions and six (6) null hypotheses were postulated. The research design adopted is experimental design, the population for the study comprised of all the 200level business education undergraduate students in Ahmadu Bello University, Zaria and Federal College of Education, Kano Campus. From the total population of two hundred and twenty(220) students, eighty (80) students were selected as sample using stratified random sampling method. The instrument for data collection was pre and post-test items, question for both tests were drawn from past question papers of WAEC, pre-test was objective while post-test was theoretical. Split-half method was used in testing for their reliability and the reliability coefficient was 0.75. One way analysis of variance (ANOVA) was used in testing null hypotheses 1, 2 & 3 while Pearson's Product Moment Reliability (PPMR) along with t-test was used in testing null hypotheses 3, 4 & 5. All hypotheses were tested at 0.5 level of significant. The result of the findings among others showed that good performance by low achievers in introductory accounting did not depend on

lecture period and that the use of automotive device did not help students to perform better in introductory accounting. Based on the research findings, it was concluded that other factors affecting learning, apart from lecture period, can be put into place. Some recommendations were made among which is that, teachers should be able to apply series of teaching methods that could provide room for both fast and slow learner's.

The present study is similar to Udoh's study in the following areas: Both studies focuses on lecture-time, the research design for both studies is experimental design, instrument for data collection is pre-test and post-test items. Regarding to reliability of the instrument, both studies adopted split-half methods in testing reliability co-efficient of pre-test objectives questions. Both studies focus on academic performance of students in accounting. Meanwhile, the present study differ from Udoh's study in the following areas; the location for the presents study is in colleges of education in North-east, Zone. While the location for the past study was North-west, Zone. The population for the present study is NCE II business education students in colleges of education in North-east. While the population of the past study was all 200 level business education undergraduate students at AhmaduBelloUniversity, Zaria and Federal College of Education, Kano. Sample size for the present study is ninety (90) 200 level business education students and sampling procedure use was simple random sampling method. The past study sample was eighty (80) students and sampling method adopted was stratified random sampling. The present study used regression analysis in testing all the null hypotheses. While the past study adopted three statistical methods in testing null hypotheses namely: analysis of variance (ANOVA), PPMR and t-test. The past research study contributed to the success of the present research work in research design. Methodology and method of selecting sample size. The past research work failed to determine the performance of students taught accounting in the afternoon which the present study have filled in the gap created by the former researcher.

Hindu (2009) investigated on whether or not the lecture-time or subject influences the performance of the learners. Two experimental groups of 15 JSS I students each were randomly selected from two (2) Secondary School at different location. One of the experimental groups were taught in the morning time while the other group were also was taught at evening time. With a given course content on types of business documents, the two groups were taught by different teachers. The teachers used the same notes and were with first degree qualification in the relevant area. After three (3) weeks of treatment using 120 minutes per week, a test was conducted and the result analysis at the alpha level of 0.5 using co-efficient of correlation as the main statistical tool. The result showed that morning group performed better than the evening group.

The present study is similar with the Hindu's research because they both deals with lecture time and they are all experimental research. But they differ in the number of experimental groups, the population, sample size and the area of study. The present study has three experimental groups while the past research has only two groups, the population for the present study is colleges of education students while the past research are secondary school students. Although, the past research did not indicate the sample size used for study, but the present study specified ninety (90) students sample as used.

Ibrahim (2011) conducted a research on impact of accounting background, gender and motivation on performance of business education students in Introductory accounting in federal universities in Nigeria. The study adopted quasi-experimental research design, population for the study comprised of one hundred and eleven (111) 100 level business education students from eight (8) federal universities offering business education in Nigeria. Three Federal Institutions namely: Ahmadu Bello University, Zaria. Kaduna State, University of Benin, Benin-city, Edo State and University of Nigeria, Nsukka, Enugu State were used as samples. The study utilized

Financial Accounting Achievement Test (FAAT) as instrument for data collection which is of two parts, they are, pre-test and post-test items. Frequency distribution, mean, mode and percentage (%) were used to analyze data of demographic variables. Independent t-test were used to test the null hypotheses. The research findings reviewed, among others, were that of gender do not however, have any positive impact on students' performance. Based on research findings, five recommendations were made one of which was that students' wrong perception of accounting as a difficult subject should be discouraged by teachers, guidance, counselors and parents.

The present study is similar to the past study as both studies employed Financial Accounting Achievement Test (FAAT) as an instrument for data collection, both studies adopted the quasi-experimental design. Meanwhile, the present study differs from that of the past study being reviewed in that. The target population of this study comprised of NCE 200 level business education students in colleges of education in North-east, zone, while the target population for the past study under reviewed were 100 level business education students offering business education from eight (8) federal universities in Nigeria. Also this research studies used regression analysis to test the null hypotheses and the past study under reviewed adopted different statistical method in testing the null hypothesis. The present research used one college of education as experimental college while past researcher used three universities as experimental Universities. Findings of the past study guided the researcher in carrying out the quasi-experimental research design. The past researcher did not indicate the type of sampling procedure used in selecting the three universities from the eight (8) universities offering business education in Nigeria. The present study indicates that purposive sampling method is used in selecting the Aminu Saleh College of Education, Azare, from seven (7) colleges of education in North-east, Nigeria as experimental college.

Moradeyo (2015) Investigated the effects of guided-discovery method and gender on performance of business education students in principles of accounting in state colleges of education in south-west Geopolitical zone, Nigeria with a view to establish the fact that weather guided discovery teaching method and gender have effects on students performance in principles of accounting or not. The study had four specific objectives, four research questions and four related null hypotheses. The target population comprised six (6) state colleges of education in south-west Geopolitical zone, Nigeria with total population of 1764 students while 320 students were used for the study as sample size. The researcher used Instructional Package for Principles of Accounting (IPPA) and Principles of Accounting Achievement Test (PAAT) for data collection. Pre-test and post-test were administered to the sampled students. The past researcher used table and frequency distribution in answering the research questions at 50% pass mark, while Pearson Product Moment Correlation Coefficient and t-test were used in testing null hypotheses at 0.05 level of significance. The findings of the past researcher revealed that guides discovery teaching method was effective for teaching and learning of principles of accounting in Colleges of Education, therefore, it was concluded that guided-discovery teaching method can enhance business education students' performance in principles of accounting. The past researcher recommended that educational sector should improve through training of teachers in the use of effective teaching methods in the classroom, especially in the use of guided-discovery in teaching principles of accounting.

The present research is similar to the past research in the following areas: both of them employed quasi-experimental research design where pre-test and post-test were administered. The present and past researches are all targeting toward students' academic performance in accounting in colleges of education. Also, both of them used Accounting achievement test in collecting data. But, the present research differs from the past research in the following areas:

present research is targeting NCE II business education students in colleges of education while the past research covered NCE I business education students. The present research is based on lecture-time while the past researcher deals with teaching method and gender. Sample population of the present research comprise of ninety (90) NCE II business education students while that of past researcher was three hundred and twenty (320) NCE I business education students. The present research was conducted in North-east, Zone while the past research conducted at South-west, Zone, Nigeria. Although, the past research contributed toward the success of the current research work in the literature review, research design and methodology. But, the past researcher did not indicate the method used in pilot study while the present study indicated the method used which is split-half.

Wendy (2015) Conducteda research on the influence of time-of-day for lecture on students performance in Mathematical Algorithm, with the aim to examine the influence of time-of-day on elementary students' accuracy in computing mathematical algorithms. This study used an explanatory mixed methods design to collect data on addition quizzes at three different times of the day over a period of three weeks. This study also used a student questionnaire so that students could reflect and explain when they felt they concentrated the best on the quiz. The sample population used in this study includes eighteen (18) third grade students from a suburban elementary school. An analysis of variance was performed on the data. Findings were not significant for the time-of-day on student performance on the quiz. An examination of the mean scores showed a trend toward higher scores in the morning, followed by the mid-morning, then the afternoon. The responses to the student questionnaires revealed the trends in why they felt they concentrated best in different times, but the responses did not correspond to any particular time-of-day. The results of this study add further information on the effects in which it has on student performance in mathematics.

The ongoing research is similar to that of past research in the sense that both of them are focus on time for which to deliver a lecture. Also, they are concerned with students' performance. The present research also differs with past research in the following areas: the present research is carried in Nigeria while the past research took place in California, the ongoing research adopt quasi-experimental research design while that of the past research used explanatory mixed method design, the ongoing research deals with Financial Accounting while that of the past research dealt with mathematics and the sample population for the present research is ninety (90) students of 200 level business education, while the past researcher sampled with eighteen (18) students. Although, the past researcher's work help the present research with the literature review, but the past researcher did not indicate the target population covered for the research which the present researcher clearly indicates the target population of the research work.

Another related study was carried out by Jibrin (2016) on the effects of lesson time and gender on academic performance of secondary school students in financial accounting in Niger State, Nigeria. With focus to the research topic, five (5) specific objectives were raised and in line with each specific objectives five research questions as well as five null hypotheses were postulated. The research design adopted was quasi experimental, the population for the study was two hundred (200) SS two financial accounting students of Day Secondary School Tunga. From the total population of (200) students, sixty (60) students were selected as sample using purposive sampling method. These students were randomly grouped into experimental groups for morning and afternoon lesson time respectively. The instrument used for the study was financial accounting achievement test. The data was analyzed using descriptive statistic of mean and standard deviation to answer the research questions, while inferential statistics of t-test was employed to test the hypotheses. The result of the analysis showed that (a) students performed better in the morning lesson time than in the afternoon (b) Both male and female students

performed better in the morning lesson time than in the afternoon. Based on the findings, it was concluded that fixing of financial accounting in the afternoon time contributed to poor performance of students in financial accounting, from the findings it was recommended that (a) The school administrators and the time table committees should ensure that financial accounting is best fixed between 8:00am to 11:30am as to ensure effective teaching and learning of financial accounting.

The present study is similar to the past study on the following areas: Both studies focus on time of teaching, the research design for both studies was experimental design, instrument for data collection was pre-test and post-test items, both studies deals with financial accounting students. But the present study differ with that of past study in following areas: The location, the population and also the sample size selected. Although the work of the past researcher contributed to the success of the present study but the past study failed to determine the performance of accounting taught in the evening. That is major the gap the present study filled.

2.4 Summary of Reviewed Literature

The theoretical framework of this study is based on cognitive learning theory which is fully discussed. Literature related to the study was also reviewed in stages. Concept of business education and historical development of business education were reviewed based on the opinion of different experts. Objectives and philosophy of business education is identified, which revealed that Business Education is a programme of instructions which consists of Office Education and Vocational Education. Literature on concept, meaning, historical, objectives and importance of Accounting Curriculum are all reviewed. The review looked at the historical development of Accounting from inception to the present practice. It was revealed that Accounting is as old as man. In Nigeria, it has being with us before amalgamation and the practice today is being regulated by two recognized bodies – Institute of Chartered Accountant

of Nigeria (ICAN) and Association of Nigeria Accountants of Nigeria (ANAN). Literature related to Accounting concepts and Convention such as Business entity, going concern, materiality, matching, realization concepts as set out in Statement of Accounting Standards (SASI) issued by the Nigerian Accounting Standards Board (NASB) are also reviewed.

Concept of academic performance which is the process of adopting and improving the quality and progress of students' performance is fully discussed. Lecture time which is time of instruction is discussed as it is determinant for students' academic performance. Literature on teaching methods in Financial Accounting were reviewed by the researcher were different methods of teaching that can be employ in teaching and learning of Financial Accounting and also examined, such methods are; discussion method, demonstration method, problem solving, guided discovery, lecture, peer teaching, group teaching, whole class, inductive and deductive methods.

Finally, seven empirical studies relevant to the current study were reviewed. From all the empirical studies reviewed no researcher was able to assess the effects of morning, afternoon and evening lecture time on the performance of business education students in accounting in colleges of education in north-east Geo-political Zone, Nigeria. This is the major gap that the present study filled.

CHAPTER THREE

RESEARCH METHODOLOGY

This chapter discussed the design and methodology used for this study. This chapter is organized under the following sub-headings:

- 3.1 Research Design
- 3.2 Population for the study
- 3.3 Sample Size and Sampling Procedure
- 3.4 Instrument for Data Collection
 - 3.4.1 Validation for 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

This study employed Quasi-experimental design, which is according to Sambo (2005) has a great accuracy in research. This is in agreement with Robson (2002) who said that quasi-experimental design is employed where participants are assigned to different conditions, there is also a manipulation of one or more variables by the researcher, there is also a measurement of the effects of this manipulation on one or more dependent variables and there is control of all other variables. When this design is appropriately used, it control most of the threats to internal and external validity.

3.2 Population for the study

The population for this study comprises of all 200 level business education students in seven colleges of education offering business education programme in north-east, geo-political zone, Nigeria. The population for the study stood at one thousand one hundred and twenty two (1,122) students for 2015/2016 academic session. Table one showed the breakdown of the population for the study.

Table 1: Population for the Study

S/N	Name of Colleges	No. of Students
1.	Aminu Saleh College of Education, Azare	198
2.	Federal College of Education (Tech), Gombe	158
3.	Federal College of Education (Tech), Potiskum	123
4.	Federal College of Education, Yola	195
5.	Kashim Ibrahim College of Education, Maiduguri	98
6.	Taraba State College of Education, Zing	180
7.	Umar Sulaiman College of Education, Gashu'a	170
	Total	1,122

Source: Field Survey, Departmental Record Office of each College, 2015

3.3 Sample Size and Sampling Procedure

Purposive sampling techniques was adopted to select Aminu Saleh College of Education, Azare, as experimental college, this college was choosing because it has the highest number of 200 level business education students for 2015/2016 session and it is among the oldest colleges in the zone. A total number of ninety (90) students were selected using random sampling method as the sample and randomly assigned them to three (3) experimental groups of thirty (30) students per group that is students taught in the morning, afternoon and evening time. The procedure for selecting ninety (90) students from Aminu Saleh College of Education, Azare

was based on the principles of chance effect. The researcher wrote ninety (90) “YES” and one hundred and eight (108) “NO” on some pieces of papers, the papers were folded in scramble form and put in a container and shaken very well before one hundred and ninety eight (198) students were ask to pick one each. Those who picked YES form part of the experiment.

The assigning of ninety (90) students from Aminu Saleh College of Education, Azare in to three (3) experimental groups is Hat Draw method. The researcher also wrote thirty (30) morning, thirty (30) afternoon and thirty (30) evening and squeezed them before ninety (90) students were ask to picked one each. With that they automatically formed in to their various experimental groups based on what they picked.

This is done so as to make the classes manageable size in term of the experiment, as in line with Roscoe (1975) who suggested a small sample size from the target population in an experimental research. Also, Gay and Dich (1992) suggested a sample of thirty (30) per group in an experimental research.

The summary of the sample selection is presented in table two: below:

Table 2: Sample Size

Treatment Groups	Time	No. of Students
Morning	8am – 10am	30
Afternoon	12pm – 2pm	30
Evening	4pm – 6pm	30
	Total	90

3.4 Instrument for Data Collection

The researcher developed the instruments for the study that was used for the collection of data. The researcher relied on the contents of accounting topics taught in NCE 100 level for pre-test. Two types of instruments were employed for data collection in this study, this includes:

- (i) Financial Accounting Evaluation Test (FAET) Pre-test, and
- (ii) Financial Accounting Achievement Test (FAAT) Post-test.

Financial Accounting Evaluation Test (FAET)

The Financial Accounting Evaluation Test, was administered to the students before the treatment given. It represented the pre-test (APPENDIX II) of this study and it lasted for 20 minutes. The purpose of this test is to ascertain the entry behavior of the students in accounting whether they are on the same level of understanding or not. This instrument was made up to twenty (20) multiple choice objectives questions with four (4) lettered option A-D each, which students were expected to choose the correct option among the four options. The marking scheme of the pre-test (APPENDIX III) is used to mark the pre-test.

Financial Accounting Achievement Test (FAAT)

The second instrument that was used for the collection of data after the treatment given to the students is called the Financial Accounting Achievement Test (FAAT). This instrument represented the post-test (APPENDIX IV) for the study so as to determine the effects of the treatments and it lasted for 40 minutes. This instrument was prepared based on the topics taught. The post-test question consisted of two theory questions on the topic taught. The answers to post-test serve as (APPENDIX V).

The researcher designed lesson plans towards effective teaching and to show the differences between the treatments in the three (3) experimental groups. (See APPENDICES VI to XIV)

3.4.1 Validation of the Instrument

The instrument designed for the study was subjected to both face and content validity for it to be consistent and fit for use in gathering data from respondents. The drafted pre-test and post-test questions were vetted by the researcher's supervisors and three (3) research experts from Measurement and Evaluation Section, Department of Psychology and Counseling, Ahmadu Bello University, Zaria not below the rank of senior lecturers. Suggested modification on the test items were affected before the test were administered to students. This is in agreement with Sukon and Jawahir in Moradayo (2015) who said that validity of research instrument must be done before administration.

3.4.2 Pilot Study

In order to ascertain the reliability and consistency of the pre-test and post-test, a pilot study was conducted using seventeen (17) students in 200 level at business education department, Federal College of Education, Zaria. The researcher used split-half method to administer both pre-test and post-test component of the instrument to 200 level business education students. The College was purposely selected because it has a set of business education programme which is in line with researchers target population, it is also located at north-west, zone Nigeria, which is not included in the coverage of the researcher.

3.4.3 Reliability of the Instrument

The researcher determined the reliability of the pre-test and post-test using the result got from the pilot study. The data obtained were subjected to statistical analysis in order to establish the reliability coefficient of the instrument. A reliability coefficient of 0.81 was obtained using Kuder Richardson Formula. This is according to Reymond (2005) was judged to be reliable because it is more than 0.50.

3.5 Procedure for Data Collection

The researcher collected a letter of Introduction as in (APPENDIX I) from Department of Vocational and Technical Education, Ahmadu Bello University, Zaria, that identify the researcher and indicate that the researcher is truly carrying out a research on the study in order to get maximum co-operation from the experimental College of Education. The lecture-period lasted for four (4) weeks using two hours lecture per week. The first 40 minutes of the first week was used for each group for introduction, familiarity and creating a rapport between the researcher and the students. The researcher used the next 20 minutes to administer pre-test (APPENDIX III), the remaining one hour was used and taught theoretical part of the topic as new topic to students that is Manufacturing Account. The researcher used the remaining three (3) weeks period to effectively teach each of the three (3) treatment groups Manufacturing Account up to trading profit and loss account using different lesson plans as in (APPENDICES VI-XIV).

In the last week of the experiment, the researcher used 40 minutes to administer a post-test to each group (APPENDIX IV) and mark by the researcher using making scheme (APPENDIX V).

3.6 Procedure for Data Analysis

Data collected in this study were subjected to different statistical tests. The three (3) research questions were analyzed using the mean and standard deviation. Null hypotheses 1-3 was analyzed using Simple Logistic Regression (SLR). The decision to select Linear Logistic Regression was based on the opinion of Anthony (2006) that, Linear Logistic Regression should be employed to determine the effects, influence and relationship between dependent and independent variable if the variables are categorical. The entire null hypothesis was tested at 0.05 level of significance.

Decision rule:

In respect to the research questions, the analysis of student's performance mean score is as follows;

Score	Decision
0 – 39	Very weak Effect
40 – 49	Weak Effect
50 – 59	Moderate Effect
60 – 100	Strong Effect

With regards to hypotheses tested, when the alpha value at 0.05 was greater than p. value, the null hypothesis was rejected. On the other hand, where the alpha value at 0.05 was less than the p. value, the null hypothesis was retained.

CHAPTER FOUR

PRESENTATION AND ANALYSIS OF DATA

In this chapter, the researcher present the results of data collected for analysis and discussion. The presentation was done under the following headings:

- 4.1 Demographic Data of Respondents
- 4.2 Answers to research questions
- 4.3 Hypotheses Testing
- 4.4 Summary of the Major Findings
- 4.5 Discussions of the Major Findings

4.1 Demographic Data of Respondents

Analysis of the bio-data of the respondents by group is as presented in Table three

Table 3 Analysis of Respondents by Group

Group	Frequency	%
Morning Lecture Time	30	33.3
Afternoon Lecture Time	30	33.3
Evening Lecture Time	30	33.3
Total	90	100

Source: Field Work, 2015/2016

The analysis of respondents by group methods presented in table three indicated that thirty (30) students representing 33.3% were taught in the morning, afternoon and evening time respectively. The implication is that the three groups were equally represented with an equal number of students.

4.2 Answers to Research Questions

The results of data used to answer the three research questions is presented in Tables four to six

Research Question One: *What is the effect of morning lecture time on the performance of business education students in accounting in Colleges of Education in north-east zone Nigeria?*

The analysis of data used to answer the research question one is presented in Table four

Table 4: Effect of morning lecture time on the performance of business education students in accounting

Variable	N	Mean	Std. Dev.	Standard Error	Remark
Morning lecture	30	67.13	14.601	2.288	Strong effects
Academic Performance	30	61.04	12.673	1.699	

Source: Field work 2015/2016

The results in Table four shows the effects of morning lecture on business education students' academic performance in accounting. The analysis revealed that the total mean score stood at 67.13 while standard deviation stood at 14.601. This means that morning lecture has strong effect on the academic performance of business education students in accounting. This therefore implies that morning lecture affects student performance in accounting strongly. But the test of null hypothesis one will indicate whether or not morning lecture has significance effect on students' performance statistically.

Research Question Two: *What is the effect of afternoon lecture time on the performance of business education students in accounting in Colleges of Education in north-east zone Nigeria?*

The analysis of data used to answer research question two is presented in table five

Table 5: Effect of afternoon lecture time on the performance of business education students in accounting

Variable	N	Mean	Std. Dev.	Standard Error	Remark
Afternoon lecture	30	45.63	11.649	3.987	Weak effects
Academic Performance	30	27.98	6.304	1.876	

Source: Field work 2015/2016

The result in Table five shows the effect of afternoon lecture on the academic performance of business education students in accounting. The analysis revealed the mean score of 45.6 and standard deviation of 27.98. This means that afternoon lecture has weak effect on business education students' academic performance in accounting. This means that afternoon lecture is not effective in teaching accounting, because the performance of students taught in the afternoon is weak. But the test of null hypothesis two will indicate whether or not afternoon lecture has significance effect on students' performance statistically.

Research Question Three: *What is the effect of evening lecture time on the performance of business education students in accounting in Colleges of Education in north-east zone Nigeria?*

The analysis of data used to answer research question three is presented in table six

Table 6:Effect of evening lecture time on the performance of business education students in accounting

Variable	N	Mean	Std. Dev.	Standard Error	Remark
Evening lecture	30	51.00	10.274	2.674	Moderate effects
Academic Performance	30	43.09	9.769	1.066	

Source: Field work 2015/2016

The results in table six shows the effect of evening lecture on academic performance of business education students in accounting. The analysis revealed the total of mean score of 51.00 and standard deviation of 10.27. The summary of the result showed that evening lecture has effects on students' performance in accounting. This means that teaching

accounting in the evening has moderate effects on students' performance. But the test of null hypothesis three will indicate whether or not evening lecture has significance effect on students' performance statistically.

4.3 Test of Null Hypotheses

Results of test of the three null hypotheses were presented in Tables seven to nine

HO₁: *Morning lecture time has no significant effect on the performance of business education students in accounting in Colleges of Education in north-east zone Nigeria*

Regression analysis used to test null hypothesis one is as presented in Table seven

Table 7: Regression analysis on effect of morning lecture time on the performance of business education students in accounting

Model	Mean	Std. Dev.	Standard Error	R-cal	R-crit	Sig
Morning lecture	67.13	14.601	2.288	.798	.088	.000
Academic Performance	61.04	12.673	1.699			

Source: Field Study 2015/2016 Academic Session

The regression analysis is used to determine the effect of morning lecture on academic performance of business education students in accounting in table seven, which revealed that R-calculated value of .798 was greater than the R-critical value of .088 (R-cal > R-crit). Also, the significant level of .000 is less than the alpha level of 0.05. In view of these, the null hypothesis which states that morning lecture has no significant effect on the academic performance of business education in accounting in Colleges of Education in north-east zone is rejected. This signified that morning lecture had significant effect on the academic performance of business education students in accounting.

HO₂: *Afternoon lecture time has no significant effect on the performance of business education students in accounting in Colleges of Education in north-east zone Nigeria*

Regression analysis is used to test null hypothesis two is as presented in Table eight

Table 8: *Regression analysis on effect of afternoon lecture time on the performance of business education students in accounting*

Model	Mean	Std. Dev.	Standard Error	R-cal	R-crit	Sig.
Afternoon lecture	45.63	11.649	3.987			
Academic Performance	27.98	6.304	1.876	.115	.088	.000

Source: Field Study 2015/2016 Academic Session

The regression analysis used to assess the effect of afternoon lecture on performance of business education students in accounting in Table eight shows that R-cal value of .115 was greater than R-crit value of .088 ($R\text{-cal} > R\text{-crit}$). Also, since the significant level of .000 is less than the alpha level of 0.05, the null hypothesis was rejected. This implied that afternoon lecture has effect on students' academic performance in accounting.

HO₃: *Evening lecture time has no significant effect on the performance of business education students in accounting in Colleges of Education in north-east zone Nigeria*

Regression analysis is used to test null hypothesis three was presented in Table nine.

Table 9: *Regression analysis on effect of evening lecture time on the performance of business education students in accounting*

Model	Mean	Std. Dev.	Standard Error	R-cal	R-crit	Sig.
Evening lecture	51.00	10.274	2.674			
Academic Performance	43.09	9.769	1.066	.235	.088	.000

Source: Field Study 2015/2016 Academic Session

The regression analysis is used to ascertain the effect of evening lecture on performance of business education students in accounting in table nine which revealed that R-cal value of .235 was greater than R-crit value of .088 ($R\text{-cal} > R\text{-crit}$). In addition, the significant level of .000 is less than the alpha level of 0.05. In view of this, the null hypothesis that says evening lecture has no significant effect on the performance of business

education students in accounting in Colleges of Education in north-east zone is rejected. This means that evening lecture has significant effect on students' academic performance in accounting.

4.3 Summary of the Major Findings

From the data analysis, the following are the summary of the major findings:

1. Morning Lecture had strong effect on business education student's academic performance in accounting in colleges of education in north-east geo-political zone, Nigeria. This is because hypothesis one reveals that R-cal value of $.798 > R\text{-crit}$ value of $.088$. Also, the significant level of $.000 < \alpha$ value of 0.05 . This means that teaching accounting in the morning enhances the students' performance.
2. Afternoon Lecture had weak effect on business education student's academic performance in accounting in colleges of education in north-east geo-political zone, Nigeria. This is because the result of hypothesis two reveals that R-cal value of $.115 > R\text{-crit}$ value of $.088$ and the Sig. value of $.000 < \alpha$ value of 0.05 level of significance. This indicated that teaching of accounting in the afternoon will not improve students' academic performance in accounting.
3. Evening Lecture had moderate effect on business education student's academic performance in accounting in colleges of education in north-east geo-political zone, Nigeria. whybecause the result of null hypothesis three showed that R-cal value of $.235 > R\text{-crit}$ value of 0.88 . and the sig. value of $.000 < \alpha$ value of 0.05 level of significance. This reveled that teaching accounting in the evening is better than teaching it in the afternoon, because it also improves student's performance in accounting.

4.4 Discussions of the Major Findings

The findings of research question one as well as null hypothesis one in table four and seven shows that morning lecture had strong effects on student performance in accounting as they recorded a mean score of 67.13 and standard deviation of 16.60 and R-cal .798 ($p=.000$). This means that an increased in teaching accounting in the morning will significantly improve students' performance. This findings is in agreement with that of Jibrin (2016) which revealed that students performed better in the morning lesson time than in the afternoon. According to Mbaba (2000) some subjects are better taught or learn in the morning than in the afternoon time, the findings of this study is in line with Mbaba's study because it's indicate that morning performance is high than that of the afternoon. Also, Hindu (2009) affirmed that, morning group performed better than those in the evening group. Akwaowo (1997) found that students taught in the morning performed better than those taught in the evening. This might be due to the fact that in the morning time the pressure is not much on students and the weather is students friendly.

This is contrary to Udoh's (2002) findings which states that good performance by low achievers in introductory accounting did not depend on lecture-time, hence time of a day for teaching financial accounting has no positive effects on the students' academic performance. However, Dunn (2005) states that the optimum periods for studies in high school are the late morning and afternoon hours. Also, Morton & Kershner (2005) suggested that gifted people do better in the afternoon morning, during the phase of the right hemisphere dominance, because of their superior ability to utilize long-term memory.

The findings related to research question two in table five and null hypothesis two in table eight revealed statistically that, those students taught financial accounting in the afternoon performed poorly as compared to those taught in the morning and evening. The

findings are consistent with that of Wendy (2015) who showed a trend toward higher scores in the morning, followed by the mid-morning, than the afternoon. Also, Kanu (1991) who reported that any set taught in the afternoon performed poorly with an average low mean score and also in line with Shores (1993) and Akpan (1996) that subjects are better learnt in the morning period than in the afternoon. In particular Smith and Shores (1993) found out that learners' performance in the afternoon period is usually poor because at the period the law of diminishing returns sets in. Oakhill (2008) examined the results from 131 students in first grade through fifth grade taking the standard Achievement Test in reading. She also found out that no significant difference in time-of-day effects on test-taking. These two studies challenge the long-held assumption that testing students during the morning hours is necessary to give an accurate picture of what they know and support the null hypothesis. For instance learning can equally take place effectively in the afternoon if the learners were not over loaded with morning lessons or are not studying under pressure or any other psychological stress.

Analysis of data used to answer research question three in table six and null hypothesis three in table nine shows a moderate effect on the performance of business education students in accounting with the Mean score of 51.00 and Standard Deviation of 10.27. The findings of this study is similar to Akwaowo (1997) who compared the performance of students in two groups of morning and evening, which revealed the morning group perform better than those in evening. Mbaba (2000) also found that students' poor performance in financial accounting may not be unconnected with either the time of the lesson or the time in which the examination was conducted or both. But this result is contrary to Udoh's work which revealed that time of day has no positive effect on students' academic performance in accounting.

In the final analysis, the researchers' wishes to observe that possible guesses to answers as peculiar to morning lesson of this nature might have contributed to this result. The researchers' claim was confirmed by the afternoon lesson result, because students of morning group scored high marks, followed by the evening group then the afternoon one. This means that there is a significant effects of morning, afternoon and evening lecture on the performance of business education students in accounting. Therefore, the finding of this study is contrary to the work of Blair, et al (2009), Ambrosio (2011) and Child (2007) who noted that any subject can be taught at any period of the day provided certain factors that can aid learning are presented. This includes the interest of the learner, their readiness to learn, good study environment, teachers' motivational skills and instructional materials among others.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter dealt with summary, conclusion and recommendations under the following sub-headings:

5.1 Summary

5.2 Contributions to knowledge

5.3 Conclusion

5.4 Recommendation

5.5 Suggestions for further studies

5.1 Summary

The study investigated the effects of lecture time on academic performance of Business education students in accounting in colleges of education in north-east geo-political zone, Nigeria. The study had three (3) specific objectives, three (3) research questions and three (3) null hypotheses. Literature related to this study were reviewed in which seven empirical studies were examined. The researcher adopted quasi experimental research design. The population of the study was one thousand one hundred and twenty two (1,122) students, with a sample size of ninety (90) students. The researcher used the Financial Accounting Evaluation Test (FAAT) and also the Financial Accounting Achievement Test (FAAT) to collect the data. Pre-test was administered and followed by four weeks teaching using three different time of the day. The post-test was also administered at the last fourth week of experiment. The data collected were presented in tables using mean score and standard deviation, hypothesis 1,2,&3 were tested using regression analysis.at 0.05 level of significance. The finding of the study revealed that morning lecture had strong effects, afternoon lecture had weak effect while evening lecture had moderate effects on business education student's performance in accounting in colleges of education in north east geo-political zone of Nigeria.

5.2 Contributions to Knowledge

1. Morning lecture had strong effects on the performance of business education students in accounting in colleges of education in north east geo-political zone, Nigeria($p = 0.000$).
2. Evening lecture had moderate effect on performances of business education students in accounting in colleges of education in north east geo-political zone, Nigeria ($p = 0.000$).
3. Afternoon lecture had weak effects on the performance of business education students in accounting in colleges of education in north east geo-political zone, Nigeria ($p = 0.000$).

5.3 Conclusion

Based on the findings of the study, the researcher concluded that,teaching and learning of financial accounting in colleges of education is better and more effective in the morning or evening time and this can enhance business education students' performance in accounting. This means that, scheduling accounting lectures in the afternoon will lead to poor performance of students in accounting and if students performed poorly in accounting, they will not have desire to take the course as a future career. Hence, business education (Accounting Option) in Colleges of Education will not be offered any longer.

5.4 Recommendations

Based on the major findings, the researcher made the following recommendations

1. Accounting lecturers as well as the timetable committees should ensure that accounting lectures in colleges of education is fixed in the morning between 7:00am to 12:00pm as this will enhance student's performance in accounting. Therefore,Curriculum planners as well as National Commission for Colleges of Education (NCCE) should categorically discourage fixing accounting lectures in the afternoon between 12:00 pm to 4:00pm.

2. Where accounting lectures do not hold in the morning, the timetable committee should schedule it in the evening between 4:00pm to 6:00pm because by this time the temperature would have dropped, hence students can still enjoy easy assimilation, thereby enhancing their learning of accounting.
3. National Commission for Colleges of Education (NCCE), School Administrators, Curriculum Planners as well as the timetable committees should ensure that all accounting lectures are fixed in the morning or evening time. This will be done through school inspection and supervision.

5.5 Suggestions for Further Study

This study investigated the effects of lecture time on academic performance of business education students' performance in accounting in colleges of education in north-east geo-political zone, Nigeria. The researcher suggests that a replica of this study should be conducted in other subject such as Economics, Business Statistics, and Shorthand etc. to serve as a basis for comparison of the findings of this study. For examples:

1. Effects of lecture time on academic performance of business education students' performance in Economics in colleges of education in north-west geo-political zone, Nigeria.
2. Effects of lecture time and on academic performance of business education students' performance in shorthand in colleges of education in south-south geo-political zone, Nigeria.

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APPENDIX I



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

VICE CHANCELLOR: **Prof. Ibrahim Garba** (B.Sc., M.Sc. (ABU) Ph.D (London) D.I.C)

Telephone: 069-51755, 50692

HEAD OF DEPARTMENT: **Dr. E.E. Adamu**, OND (Kad Poly), B.Sc (Hons) ISU (USA) PGDE (ABU) M.ED (ABU) Ph.D. (ABU)

3rd May, 2016

Your Ref: _____
Our Ref: _____

P14EDVE8091

Date: _____

Letter of Introduction

ALIYU MUSA - P14EDVE8091

This is to certify that the above mentioned name is a Postgraduate student (M.Ed Business Education) in the Department of Vocational and Technical Education, Faculty of Education, Ahmadu Bello University, Zaria, carrying out a research topic; *Effects of Lecture-Time and Duration on Academic Performance of Business Education Students in Accounting in Colleges of Education of North-East Geo-Political Zone Nigeria.*

Please, kindly give him every assistance he may require.

Dr. (Mrs) E.E. Adamu
HEAD OF DEPARTMENT

APPENDIX II
Financial Accounting Evaluation Test (FAET)
Pre-test Question
INTRODUCTION: Answer all Questions in section 'A' and 'B'
Time allowed: 20 minutes

Section A

1. Gender

Male { } Female { }

2. Age in (years)

17 – 19 { } 20 – 22 { } 23 – 25 { } 26 – 28 { }
}

Section B

Objectives Questions

INTRODUCTION: Indicate the answer by ticking the correct options

1. The process of recording classifying, measuring, interpreting, communicating financial data of an organization is known as
(a) Book-keeping b) Costing accounting c) Accounting d) Ledger
2. Ledger can be define as
(a) The final designation of all transaction in the subsidiary book
(b) Entry in which recording are made in chronological order
(c) It is used for operating entries
(d) Correction of errors
3. The amount given to petty cahier is called
(a) Cash b) float c) Money d) Credit
4. When wrong classes of accounting are mistakenly posted this called error of
(a) Omission
(b) Principle
(c) Compensating
(d) Cash book

5. A trial balance is
 - (a) Balance sheet balance
 - (b) An attempt to balance off the account
 - (c) List of all balances extracted from the ledger
 - (d) The debit balance
6. After recording the business of a sole trader from the original documents and extraction of the trial balance then come the preparation of Account as the first step
 - (a) Trading
 - (b) Profit and loss
 - (c) Company
 - (d) Appropriation
7. In the balance sheet, a bank overdraft is a/an
 - (a) Long term liability
 - (b) Fixed asset
 - (c) Current asset
 - (d) Current liability
8. The term depreciation means the of an asset
 - (a) Increase in value
 - (b) Scrap of value
 - (c) Reduction in value
 - (d) Life span
9. Goods sent back to supplied as a result of poor quality is referred to as
 - (a) Returns
 - (b) Return inward
 - (c) Return outward
 - (d) Sales return
10. Double column cash book hascolumns
 - (a) Five
 - (b) Four
 - (c) Three
 - (d) Two

11. The difference between two column and three column cash book is
- (a) Bank column
 - (b) Cash column
 - (c) Discount column
 - (d) Ledger folio
12. Which of the following is not book of original entry
- (a) Cash book
 - (b) Purchase ledger
 - (c) Returns outwards journal
 - (d) General journal
13. The depositing of cash in to business bank account is an example of
- (a) Reversal entry
 - (b) Drawings by Cheque
 - (c) Equipment cash sales
 - (d) Contra entry
14. Which of the following is not a characteristics of a trial balance
- (a) It is account
 - (b) It is a statement
 - (c) Total of debit balance equals total of credit balance
 - (d) It has debit columns for debit and credit balances
15. The trading account is prepare to show..... or..... For the period
- (a) Net profit or loss
 - (b) Gross profit or loss
 - (c) Net surplus or net deficit
 - (d) Cash balance
16. The final account is usually headed as
- (a) Trading profit and loss account for the year ended
 - (b) Trading profit and loss account as at
 - (c) Profit and loss appropriation account as at
 - (e) Trading account for the period of

17. In the profit and loss account, the total expenses is recorded on the

- (a) Credit side
- (b) Debit side
- (c) Opposite side
- (d) Sales side

Use the following information to answer questions 18-20

₦

Sales	31,000
Purchases	7,500
Stock at 1 st Jan	10,000
Stock at 31 st Dec	6,000
General expenses	5,000

18. Calculate the cost of goods sold

- (a) N 11,500
- (b) N19,500
- (c) N14,500
- (d) N16,500

19. What is the value of Gross profit

- (a) N 11,500
- (b) N19,500
- (c) N14,500
- (d) N16,500

20. Determine the net profit of the period

- (a) N 11,500
- (b) N19,500
- (c) N14,500
- (d) 16,500

APPENDIX III
Financial Accounting Evaluation Test (FAET)
Pre-test Making Scheme

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

5 marks by 20 questions = 100 marks

APPENDIX IV
Financial Accounting Achievement Test (FAAT)
Post-test Question

Instruction: Answer all question

Time allowed: 40 minutes

Clearly arrangement of figures is required

- (1) (a) what do you understand by the term manufacturing account
 (b) Differentiate between prime cost and factory overhead cost
 (c) List five (5) items found in manufacturing account

(2) The following balances were extracted from the books of HARD-WORKER NIG LTD as at 31st December, 2014:

~~NN~~

Stock:	1/1/14	31/12/14
Raw Materials	11,500	8,100
Work In Progress	28,700	13,200
Finished Goods	30,000	18,900
Salaries	5,000	
Purchase of raw materials	48,300	
Direct wages	5,800	
Manufacturing wages	2,800	
Carriage on raw material	6,500	
Rent	10,000	
Insurance	12,500	
Indirect wages	2,800	
Lubricant	4,300	
General Expenses	2,700	
Sales	88,500	
Depreciation on plant	1,200	

Additional information:

- a) Rent and insurance should be shared between the factory and office in the ratio of 3:2 respectively
- b) General expenses prepaid N500 and salaries owing was N1,200
- c) 5% of the cost of production should be charge as manufacturing profit

Required: Prepare manufacturing trading profit and loss account for the year ended 31st December, 2014.

APPENDIX V
Financial Accounting Achievement Test (FAAT)
Post-Test
Making Scheme

One:

- (a) Manufacturing Account can be defined as the type of account that the manufacturing organization uses to prepare in order to ascertain the cost of production.
- (b) Prime costs are expenditures which can be charged directly to a particular production unit. Such as direct material, direct labour and direct expenses. While Factory overhead costs are those costs of production which are not directly or necessarily traceable to a particular production unit. Such as factory rent, depreciation, fuel, indirect wages etc
- (c) The items that can be found in the manufacturing account are as follows:
- ✓ stocks of raw material,
 - ✓ work in progress
 - ✓ Prime cost
 - ✓ factory overhead cost and
 - ✓ manufacturing wages

Two:

ALHAJI RABO ENTERPRISE LTD

Manufacturing Trading Profit and Loss Account for the year ended 31st December, 2014

₦	₦
Opening stock of R/M	11,500
Add purchase of R/M	48,300
Add carriage of R/M	<u>6,500</u>
Cost of R/M available	66,300
Less closing stock of R/M	<u>8,100</u>
Cost of R/M Consumed	58,200
Add Direct wages	5,800
Add manufacture wages	<u>2,800</u>
PRIME COST	66,800
	Market value of goods produced <u>109,305</u>

<u>FACTORY OVERHEAD</u>			
Indirect wages	2,800		
Lubricant	4,300		
Rent (3/5 of 10,000)	6,000		
Insurance (3/5 of 12,500)	7,500		
Depreciation on plant	<u>1,200</u>		
Gross cost of production	88,600		
Add: open stock of W.I.P	<u>28,700</u>		
	117,300		
Less: close stock of W.I.P	<u>13,200</u>		
NET COST OF PRODUCTION	104,100		
Add 5% manufacturing profit	<u>5,205</u>		<u>109,305</u>
Market value of good prd	<u>109,305</u>		
		Sales	
Opening stock of F/G	30,000	88,500	
Add market value of good prdc	<u>109,305</u>		
C.O.G.A.S	139,305		
Less closing stock of F/G	<u>18,900</u>	Gross	Loss
C.O.G.S.	<u>120,405</u>	<u>31,905</u>	
<u>EXPENSES</u>		<u>120,404</u>	
Net loss	31,905		
Gen. AdmExp (2,700-1,200)	1,500		
Salaries (5,000 + 1,200)	6,200		
Rent (2/5 of 10,000)	4,000		
Insurance (2/5 of 12,500)	<u>5,000</u>		
NET LOSS	<u>48,605</u>		
		<u>48,605</u>	

APPENDIX VI
LESSON PLAN FOR MORNING LECTURE WEEK ONE

Date:	6 th June, 2016	
Name of Researcher:	Aliyu Musa	
Name of College:	Aminu Saleh College of Education, Azare	
Level:	200 Level	
Course:	BED 221/ Financial Accounting	
Topic:	Manufacturing Account	
Time:	8:00am-10:00am	
Duration	2 hours	
Gender:	Mixed (Male and Female)	
General Objectives:	To teach students how to prepare Manufacturing Account	
Instructional Methods:	Demonstration/Guided-Discovery Methods	
Instructional Materials:	A cardboard paper with the format of manufacturing account	
Entry Behaviour:	Students have an idea on trading profit and loss account	
Behavioural Objectives:	At the end of the lesson, students should be able to: i. Define Manufacturing Account ii. Differentiate between Prime Cost and Factory Overhead Cost iii. Identify the items that make up Manufacturing Account iv. Draw the format of Manufacturing Account	
APPROACHES	TEACHERS ACTIVITY	STUDENTS ACTIVITY
Introduction	The teacher guide the students to recall their previous knowledge by asking them such question: ✓ How to calculate the gross profit in P & L account ✓ How to determine the net profit in P & L account	Students Response: ✓ By deducting C.O.G.S from the total sales ✓ By deducting total expenses from gross profit
Presentation:	The teacher should present the lesson through the following steps:	
Step: I	The teacher should defined Manufacturing account to students as: Manufacturing account is the type of account that manufacturing organization Used to prepare in order to ascertain cost of production.	The students listen to the teacher and take notes
Step: II	The should diffenciate between prime cost and factory overhead cost as prime cost are expenditure which can be charged directly to a	Students listen to the teacher, take note and ask question

	particular production unit. Such as direct material, direct labour and direct expenses. While Factory overhead cost are those cost of production which are not directly or necessary traceable to a particular production unit. Such as factory rent, depreciation, fuel, indirect wages etc	where necessary.
Step: III	The teacher should explain to students' items that constitute the manufacturing account such as stocks of raw material, work in progress and finish goods. Prime cost and factory overhead cost. Etc	The students take note and differentiate the items and ask question where necessary.
Step: IV	The teacher should display the format of manufacturing trading profit and loss account to students on the board and ask them to copy on their exercise books.	The students should copy the format in their books from the board
Evaluation:	The teacher should evaluate the lesson by asking students such questions orally: <ul style="list-style-type: none"> ✓ What is manufacturing account? ✓ What is the difference between prime cost and cost of production? ✓ Where do we post opening stock of raw material? 	Students response the question as the teacher calls out their names
Summary:	The teacher summarized the lesson and highlight the major point and correct areas of errors discovered during the evaluation	The students participate in the summary
Conclusion/Assignment	The teacher conclude the lesson by appreciating the cooperation of the students and give them assignment to go and read more on manufacturing account	The students also appreciate the effort of the teacher and take note of the assignment

APPENDIX VII
LESSON PLAN FOR MORNING LECTURE WEEK TWO

Date:	13 th June, 2016	
Name of Researcher:	Aliyu Musa	
Name of College:	Aminu Saleh College of Education, Azare	
Level:	200 Level	
Course:	BED 221/ Financial Accounting	
Topic:	Manufacturing Account	
Time:	8:00am-10:00am	
Duration	2 hours	
Gender:	Mixed (Male and Female)	
General Objectives:	To teach students how to prepare Manufacturing Account	
Instructional Methods:	Demonstration/Guided-Discovery Methods	
Instructional Materials:	A cardboard paper with the format of manufacturing account	
Entry Behaviour:	Students already have the knowledge of the meaning and terminologies of manufacturing account	
Behavioural Objectives:	At the end of the lesson, students should be able to prepare manufacturing account	
APPROACHES	TEACHERS ACTIVITY	STUDENTS ACTIVITY
Introduction:	<p>The teacher guide the students to recall their previous lesson by asking such question:</p> <ul style="list-style-type: none"> ✓ Manufacturing account can be defined as,,,,, ✓ PrimeCost is,,,,,,,,, ✓ Factory overhead cost refers to,,,,,,,,,, 	<p>Students response:</p> <ul style="list-style-type: none"> ✓ Manufacturing account is the account prepared by company ✓ Prime cost are direct cost ✓ Factory overhead are indirect cost
Presentation:	The lesson should be presented through the following steps:	

Step I:	<p>Based on the responses, the teacher should presented exercise one as follows:</p> <p>The following shows the figure extracted from the books of HOPE Enterprise LTD for the year ended 31st December, 2010:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: right;">N</th> </tr> </thead> <tbody> <tr> <td>Stock of finished goods: Jan, 1st</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td style="padding-left: 100px;">Dec, 31st</td> <td style="text-align: right;">71,500</td> </tr> <tr> <td>Stock of Raw Materials: Jan. 1st</td> <td style="text-align: right;">32,160</td> </tr> <tr> <td style="padding-left: 100px;">Dec, 31st</td> <td style="text-align: right;">29,640</td> </tr> <tr> <td>Purchase of raw materials</td> <td style="text-align: right;">145,600</td> </tr> <tr> <td>Manufacturing wages</td> <td style="text-align: right;">53,860</td> </tr> <tr> <td>Factory Insurance</td> <td style="text-align: right;">6,538</td> </tr> <tr> <td>Direct expenses</td> <td style="text-align: right;">12,500</td> </tr> <tr> <td>Depreciation of factory equipment</td> <td style="text-align: right;">16,500</td> </tr> <tr> <td>Stock of W.I.P. Jan, 1st</td> <td style="text-align: right;">17,481</td> </tr> <tr> <td style="padding-left: 100px;">Dec, 31st</td> <td style="text-align: right;">13,312</td> </tr> <tr> <td>Factory fuel</td> <td style="text-align: right;">43,800</td> </tr> <tr> <td>Carriage inward on R/M</td> <td style="text-align: right;">7,000</td> </tr> </tbody> </table> <p>You require to prepare manufacturing account for the year ended 31st Dec,2010</p>			N	Stock of finished goods: Jan, 1 st	50,000	Dec, 31 st	71,500	Stock of Raw Materials: Jan. 1 st	32,160	Dec, 31 st	29,640	Purchase of raw materials	145,600	Manufacturing wages	53,860	Factory Insurance	6,538	Direct expenses	12,500	Depreciation of factory equipment	16,500	Stock of W.I.P. Jan, 1 st	17,481	Dec, 31 st	13,312	Factory fuel	43,800	Carriage inward on R/M	7,000
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Step II:	<p>To provide answers to exercise one, the teacher will ask students one after the other the following question:</p> <ul style="list-style-type: none"> ✓ Item one stand for? ✓ Item two stand for? ✓ How do we trait item number three ✓ What is the total value of raw material available for use ✓ What is the total prime cost ✓ How do we trait factory insurance, depend on equipment and factory fuel 	<p>Students answers:</p> <ul style="list-style-type: none"> ✓ Opening & closing stock of F/G ✓ Opening & closing stock of R/M ✓ To be added to the open stock of R/M ✓ The students will give correct answer ✓ The students will give answer <p>All are under factory overhead cost</p>																												
Step III:	<p>The teacher reacts to every students response by writing on the board, and the students make necessary correction as can be seen below:</p> <p style="text-align: center;">HOPE ENTERPRISE LTD</p> <p style="text-align: center;">Manufacturing account for the year ended 31st December, 2010</p>																													

	<p style="text-align: center;">₹</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Opening stock of R/M</td> <td style="text-align: right;">32,160</td> </tr> <tr> <td>Add purchase of R/M</td> <td style="text-align: right;">145,600</td> </tr> <tr> <td>Add carriage inward</td> <td style="text-align: right;"><u>7,000</u></td> </tr> <tr> <td></td> <td style="text-align: right;">184,760</td> </tr> <tr> <td>Less stock of R/M</td> <td style="text-align: right;"><u>29,640</u></td> </tr> <tr> <td>Cost of R/M used</td> <td style="text-align: right;">155,120</td> </tr> <tr> <td>Add manfr. Wages</td> <td style="text-align: right;">52,860</td> </tr> <tr> <td>Add Diect expenses</td> <td style="text-align: right;"><u>12,500</u></td> </tr> <tr> <td>PRIME COST</td> <td style="text-align: right;">220,480</td> </tr> <tr> <td colspan="2"> <u>FACTORY OVERHEAD</u></td> </tr> <tr> <td>Factory insurance</td> <td style="text-align: right;">6,538</td> </tr> <tr> <td>Depre on equipment</td> <td style="text-align: right;">16,500</td> </tr> <tr> <td>Factory fuel</td> <td style="text-align: right;"><u>43,800</u></td> </tr> <tr> <td></td> <td style="text-align: right;">287,316</td> </tr> <tr> <td>Add stock of W.I.P</td> <td style="text-align: right;"><u>17,481</u></td> </tr> <tr> <td>304,799</td> <td></td> </tr> <tr> <td>Less stock of W.I.P</td> <td style="text-align: right;"><u>13,312</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>291,487</u></td> </tr> </table>	Opening stock of R/M	32,160	Add purchase of R/M	145,600	Add carriage inward	<u>7,000</u>		184,760	Less stock of R/M	<u>29,640</u>	Cost of R/M used	155,120	Add manfr. Wages	52,860	Add Diect expenses	<u>12,500</u>	PRIME COST	220,480	 <u>FACTORY OVERHEAD</u>		Factory insurance	6,538	Depre on equipment	16,500	Factory fuel	<u>43,800</u>		287,316	Add stock of W.I.P	<u>17,481</u>	304,799		Less stock of W.I.P	<u>13,312</u>		<u>291,487</u>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">COST OF PRODUCTION</td> <td style="text-align: right;">291,487</td> </tr> <tr> <td colspan="2"> <u>291,487</u></td> </tr> </table>	COST OF PRODUCTION	291,487	 <u>291,487</u>	
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Evaluation:	<p>The teacher will evaluate by asking the following question:</p> <ul style="list-style-type: none"> ✓ What are component of prime cost? ✓ Mention the items of factory overhead 	<p>Students Response:</p> <ul style="list-style-type: none"> ✓ R/M consumed ✓ Manf wages ✓ Direct expense ✓ Factory insurance ✓ Factory fuel ✓ Deprec on insu 																																								
Summary:	The teacher summarized the lesson and highlight the major point	Students participate in the summary																																								
Conclusion:	The teacher conclude the lesson by appreciating the cooperation of the students and give them assignment to go and solve exercise on manufacturing account	The students also appreciate the effort of the teacher and take note of the assignment																																								

APPENDIX VIII
LESSON PLAN FOR MORNING LECTURE WEEK THREE

Date:	20 th June, 2016	
Name of Researcher:	Aliyu Musa	
Name of College:	Aminu Saleh College of Education, Azare	
Level:	200 Level	
Course:	BED 221/ Financial Accounting	
Topic:	Manufacturing Account	
Time:	8:00am-10:00am	
Duration	2 hours	
Gender:	Mixed (Male and Female)	
General Objectives:	To teach students how to prepare Manufacturing Account up to trading profit and loss account	
Instructional Methods:	Demonstration/Guided-discovery Methods	
Instructional Materials:	A cardboard paper with the format of manufacturing account	
Entry Behaviour:	Students already have the knowledge of the preparation of manufacturing account	
Behavioural Objectives:	At the end of the lesson, students should be able to prepare manufacturing account up to trading profit and loss account	
APPROACH	TEACHERS ACTIVITY	STUDENS ACTIVITY
Introduction:	The teacher introduce the lesson by asking students question based on their previous knowledge such as: <ul style="list-style-type: none"> i. How do we calculate prime cost? ii. Where do we post purchase on raw materials 	Students Response: <ul style="list-style-type: none"> i. By adding R/M used with manufacturin g wages ii. To add it with open stock of R/M
Presentation:	The lesson should be presented through the following steps:	
Step I	The teacher gives an example that comprise manufacturing trading profit and loss account as seen below:	

Step II

EXERCISE TWO

Alhaji RABO is a well known manufacturer of polythene bags. At the end of the trading year, he had the following items:

₦

Stock at January, 1 st 2013:	R/M	1,600
	F/G	15,000
	W.I.P.	700

During the year, he had the following entries in his book:

Raw materials purchase	42,000
Direct wages	8,000
Indirect wages	2,000
Carriage on sales	680
Carriage on R/M	520
Factory expenses	2,400
Sales	90,000
Rent of factory	4,000
Lubricant	400
Returns outward on R/M	3,000

NOTES:

- $\frac{3}{4}$ of rent to be chargeable to manufacturing account
- Discount allowed ₦522, bad debt written off ₦300
- 10% of the net cost of production should be charged as manufacturing profit

Stock at December, 31 st 2013:	R/M	2,100
	F/G	940
	W.I.P	840

Require: Determine the market value of goods produced and prepare manufacturing trading profit and loss accounting for the year ended 31st December, 2013.

Step III	The teacher call on students one after the other and ask them to explain how each items in the question is to be treated. The teacher reacts to students correct answer by posting each item in the account on the board as seen below:	Students write the solution in their books from the board																																																
Step IV	<p style="text-align: center;"><u>ALHAJI RABO ENTERPRISE LTD</u></p> <p>Manufacturing trading profit and loss account for the year ended 31st December, 2013.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%; text-align: left;">₦</th> <th style="width: 40%;"></th> </tr> </thead> <tbody> <tr> <td>Opening stock of R/M</td> <td style="text-align: right;">1,600</td> </tr> <tr> <td>Add purchase of R/M</td> <td style="text-align: right;">42,000</td> </tr> <tr> <td>Add carriage of R/M</td> <td style="text-align: right;"><u>520</u></td> </tr> <tr> <td></td> <td style="text-align: right;">44,120</td> </tr> <tr> <td>Less Returns of R/M</td> <td style="text-align: right;"><u>3,000</u></td> </tr> <tr> <td>Cost of R/M available</td> <td style="text-align: right;">41,120</td> </tr> <tr> <td>Less closing stock of R/M</td> <td style="text-align: right;"><u>2,100</u></td> </tr> <tr> <td>Cost of R/M used</td> <td style="text-align: right;">39,020</td> </tr> <tr> <td>Add Direct wages</td> <td style="text-align: right;"><u>8,000</u></td> </tr> <tr> <td>PRIME COST</td> <td style="text-align: right;">47,020</td> </tr> <tr> <td colspan="2"><u>FACTORY OVERHEAD</u></td> </tr> <tr> <td>Indirect wages</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Factory expenses</td> <td style="text-align: right;">2,400</td> </tr> <tr> <td>Rent (3/4 of 4,000)</td> <td style="text-align: right;">3,000</td> </tr> <tr> <td>lubricant</td> <td style="text-align: right;"><u>400</u></td> </tr> <tr> <td>Gross cost of production</td> <td style="text-align: right;">54,820</td> </tr> <tr> <td>Add W.I.P. at start</td> <td style="text-align: right;"><u>700</u></td> </tr> <tr> <td></td> <td style="text-align: right;">55,520</td> </tr> <tr> <td>Less W.I.P. at end</td> <td style="text-align: right;"><u>840</u></td> </tr> <tr> <td>NET COST OF PROD</td> <td style="text-align: right;">54,680</td> </tr> <tr> <td>Add 10% maf. Profit</td> <td style="text-align: right;"><u>5,468</u></td> </tr> <tr> <td>Market value of good</td> <td style="text-align: right;"><u>60,148</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>60,148</u></td> </tr> </tbody> </table>		₦		Opening stock of R/M	1,600	Add purchase of R/M	42,000	Add carriage of R/M	<u>520</u>		44,120	Less Returns of R/M	<u>3,000</u>	Cost of R/M available	41,120	Less closing stock of R/M	<u>2,100</u>	Cost of R/M used	39,020	Add Direct wages	<u>8,000</u>	PRIME COST	47,020	<u>FACTORY OVERHEAD</u>		Indirect wages	2,000	Factory expenses	2,400	Rent (3/4 of 4,000)	3,000	lubricant	<u>400</u>	Gross cost of production	54,820	Add W.I.P. at start	<u>700</u>		55,520	Less W.I.P. at end	<u>840</u>	NET COST OF PROD	54,680	Add 10% maf. Profit	<u>5,468</u>	Market value of good	<u>60,148</u>		<u>60,148</u>
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	<p>Opening stock of F/G 15,000</p> <p>Add market value of good <u>60,148</u></p> <p>C.O.G.A.S. 75,148</p> <p>Less closing stock of F/G <u>940</u></p> <p>C.O.G.S. 74,208</p> <p>Gross profit <u>15,792</u></p> <p><u>90,000</u></p> <p><u>EXPENSES</u></p> <p>Carriage on sale 680</p> <p>Rent (1/4 Of 4,000) 1,000</p> <p>Discount allowed 522</p> <p>Bad debt w/off 300</p> <p>NET PROFIT <u>18,758</u></p> <p><u>21,260</u></p>	<p>Sales <u>90,000</u></p> <p><u>90,000</u></p> <p>Gross Profit b/d 15,792</p> <p>Manufacturing profit <u>5,468</u></p> <p><u>21,260</u></p>	
Evaluation:	<p>The teacher should evaluate the lesson by asking question such as:</p> <ul style="list-style-type: none"> ✓ How do we calculate gross profit? ✓ Where do we post carriage on sales ✓ How to find $\frac{3}{4}$ of 4,000 	Students answer the question as the teacher calls out their name one by one	
Summary:	The teacher will summarized the lesson by revising the main point discuss during the lesson	The students will actively participate in the summary of lesson	
Conclusion:	The teacher conclude the lesson by appreciating the cooperation of the students and give them assignment to go and solve exercise on manufacturing account	The students also appreciate the effort of the teacher and take note of the assignment	

APPENDIX VIV
LESSON PLAN FOR AFTERNOON LECTURE WEEK ONE

Date:	6 th June, 2016	
Name of Researcher:	Aliyu Musa	
Name of College:	Aminu Saleh College of Education, Azare	
Level:	200 Level	
Course:	BED 221/ Financial Accounting	
Topic:	Manufacturing Account	
Time:	12:00pm - 2:00pm	
Duration	2 hours	
Gender:	Mixed (Male and Female)	
General Objectives:	To teach students how to prepare Manufacturing Account	
Instructional Methods:	Demonstration/Guided-Discovery Methods	
Instructional Materials:	A cardboard paper with the format of manufacturing account	
Entry Behaviour:	Students have an idea on trading profit and loss account	
Behavioural Objectives:	<p>At the end of the lesson, students should be able to:</p> <ul style="list-style-type: none"> i. Define Manufacturing Account ii. Differentiate between Prime Cost and Factory Overhead Cost iii. Identify the items that make up Manufacturing Account iv. Draw the format of Manufacturing Account 	
APPROACHES	TEACHERS ACTIVITY	STUDENTS ACTIVITY
Introduction	<p>The teacher guide the students to recall their previous knowledge by asking them such question:</p> <ul style="list-style-type: none"> ✓ How to calculate the gross profit in P & L account ✓ How to determine the net profit in P & L account 	<p>Students Response:</p> <ul style="list-style-type: none"> ✓ By deducting C.O.G.S from the total sales ✓ By deducting total expenses from gross profit
Presentation:	The teacher should present the lesson through the following steps:	

Step: I	The teacher should defined Manufacturing account to students as: Manufacturing account is the type of account that manufacturing organization Used to prepare in order to ascertain cost of production.	The students listen to the teacher and take notes
Step: II	The should differentiate between prime cost and factory overhead cost as prime cost are expenditure which can be charged directly to a particular production unit. Such as direct material, direct labour and direct expenses. While Factory overhead cost are those cost of production which are not directly or necessary traceable to a particular production unit. Such as factory rent, depreciation, fuel, indirect wages etc	Students listen to the teacher, take note and ask question where necessary.
Step: III	The teacher should explain to students' items that constitute the manufacturing account such as stocks of raw material, work in progress and finish goods. Prime cost and factory overhead cost. Etc	The students take note and differentiate the items and ask question where necessary.
Step: IV	The teacher should display the format of manufacturing trading profit and loss account to students on the board and ask them to copy on their exercise books.	The students should copy the format in their books from the board
Evaluation:	The teacher should evaluate the lesson by asking students such questions orally: <ul style="list-style-type: none"> ✓ What is manufacturing account? ✓ What is the difference between prime cost and cost of production? 	Students response the question as the teacher calls out their names

	✓ Where do we post opening stock of raw material?	
Summary:	The teacher summarized the lesson and highlight the major point and correct areas of errors discovered during the evaluation	The students participate in the summary
Conclusion/Assignment	The teacher conclude the lesson by appreciating the cooperation of the students and give them assignment to go and read more on manufacturing account	The students also appreciate the effort of the teacher and take note of the assignment

APPENDIX X
LESSON PLAN FOR AFTERNOON LECTURE WEEK TWO

Date:	13 th June, 2016	
Name of Researcher:	Aliyu Musa	
Name of College:	Aminu Saleh College of Education, Azare	
Level:	200 Level	
Course:	BED 221/ Financial Accounting	
Topic:	Manufacturing Account	
Time:	12:00pm - 2:00Pm	
Duration	2 hours	
Gender:	Mixed (Male and Female)	
General Objectives:	To teach students how to prepare Manufacturing Account	
Instructional Methods:	Demonstration/Guided-Discovery Methods	
Instructional Materials:	A cardboard paper with the format of manufacturing account	
Entry Behaviour:	Students already have the knowledge of the meaning and terminologies of manufacturing account	
Behavioural Objectives:	At the end of the lesson, students should be able to prepare manufacturing account	
APPROACHES	TEACHERS ACTIVITY	STUDENTS ACTIVITY
Introduction:	<p>The teacher guide the students to recall their previous lesson by asking such question:</p> <ul style="list-style-type: none"> ✓ Manufacturing account can be defined as,,,,, ✓ PrimeCost is,,,,,,,,, ✓ Factory overhead cost refers to,,,,,,,,,,,,, 	<p>Students response:</p> <ul style="list-style-type: none"> ✓ Manufacturing account is the account prepared by company ✓ Prime cost are direct cost ✓ Factory overhead are indirect cost ✓
Presentation:	The lesson should be presented through the following steps:	

Step I:	<p>Based on the responses, the teacher should presented exercise one as follows:</p> <p>The following shows the figure extracted from the books of HOPE Enterprise LTD for the year ended 31st December, 2010:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: right;">₦</th> </tr> </thead> <tbody> <tr> <td>Stock of finished goods: Jan, 1st</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td style="padding-left: 100px;">Dec, 31st</td> <td style="text-align: right;">71,500</td> </tr> <tr> <td>Stock of Raw Materials: Jan. 1st</td> <td style="text-align: right;">32,160</td> </tr> <tr> <td style="padding-left: 100px;">Dec, 31st</td> <td style="text-align: right;">29,640</td> </tr> <tr> <td>Purchase of raw materials</td> <td style="text-align: right;">145,600</td> </tr> <tr> <td>Manufacturing wages</td> <td style="text-align: right;">53,860</td> </tr> <tr> <td>Factory Insurance</td> <td style="text-align: right;">6,538</td> </tr> <tr> <td>Direct expenses</td> <td style="text-align: right;">12,500</td> </tr> <tr> <td>Depreciation of factory equipment</td> <td style="text-align: right;">16,500</td> </tr> <tr> <td>Stock of W.I.P. Jan, 1st</td> <td style="text-align: right;">17,481</td> </tr> <tr> <td style="padding-left: 100px;">Dec, 31st</td> <td style="text-align: right;">13,312</td> </tr> <tr> <td>Factory fuel</td> <td style="text-align: right;">43,800</td> </tr> <tr> <td>Carriage inward on R/M</td> <td style="text-align: right;">7,000</td> </tr> </tbody> </table> <p>You require to prepare manufacturing account for the year ended 31st Dec,2010</p>			₦	Stock of finished goods: Jan, 1 st	50,000	Dec, 31 st	71,500	Stock of Raw Materials: Jan. 1 st	32,160	Dec, 31 st	29,640	Purchase of raw materials	145,600	Manufacturing wages	53,860	Factory Insurance	6,538	Direct expenses	12,500	Depreciation of factory equipment	16,500	Stock of W.I.P. Jan, 1 st	17,481	Dec, 31 st	13,312	Factory fuel	43,800	Carriage inward on R/M	7,000
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Step II:	<p>To provide answers to exercise one, the teacher will ask students one after the other the following question:</p> <ul style="list-style-type: none"> ✓ Item one stand for? ✓ Item two stand for? ✓ How do we trait item number three ✓ What is the total value of raw material available for use ✓ What is the total prime cost ✓ How do we trait factory insurance, depn on equipment and factory fuel 	<p>Students answers:</p> <ul style="list-style-type: none"> ✓ Opening & closing stock of F/G ✓ Opening & closing stock of R/M ✓ To be added to the open stock of R/M ✓ The students will give correct answer ✓ The students will give answer ✓ All are under factory overhead cost 																												

Step III:	<p>The teacher reacts to every students response by writing on the board, and the students make necessary correction as can be seen below:</p> <p style="text-align: center;">HOPE ENTERPRISE LTD</p> <p style="text-align: center;">Manufacturing account for the year ended 31st December, 2010</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">₦</td> <td style="width: 50%;"></td> </tr> <tr> <td>Opening stock of R/M</td> <td style="text-align: right;">32,160</td> </tr> <tr> <td>Add purchase of R/M</td> <td style="text-align: right;">145,600</td> </tr> <tr> <td>Add carriage inward</td> <td style="text-align: right;"><u>7,000</u></td> </tr> <tr> <td></td> <td style="text-align: right;">184,760</td> </tr> <tr> <td>Less stock of R/M</td> <td style="text-align: right;"><u>29,640</u></td> </tr> <tr> <td>Cost of R/M used</td> <td style="text-align: right;">155,120</td> </tr> <tr> <td>Add manfr. Wages</td> <td style="text-align: right;">52,860</td> </tr> <tr> <td>Add Diect expenses</td> <td style="text-align: right;"><u>12,500</u></td> </tr> <tr> <td>PRIME COST</td> <td style="text-align: right;">220,480</td> </tr> <tr> <td colspan="2"><u>FACTORY OVERHEAD</u></td> </tr> <tr> <td>Factory insurance</td> <td style="text-align: right;">6,538</td> </tr> <tr> <td>Depre on equipment</td> <td style="text-align: right;">16,500</td> </tr> <tr> <td>Factory fuel</td> <td style="text-align: right;"><u>43,800</u></td> </tr> <tr> <td></td> <td style="text-align: right;">287,316</td> </tr> <tr> <td>Add stock of W.I.P</td> <td style="text-align: right;"><u>17,481</u></td> </tr> <tr> <td></td> <td style="text-align: right;">304,799</td> </tr> <tr> <td>Less stock of W.I.P</td> <td style="text-align: right;"><u>13,312</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>291,487</u></td> </tr> <tr> <td></td> <td style="text-align: right;">291,487</td> </tr> </table>		₦		Opening stock of R/M	32,160	Add purchase of R/M	145,600	Add carriage inward	<u>7,000</u>		184,760	Less stock of R/M	<u>29,640</u>	Cost of R/M used	155,120	Add manfr. Wages	52,860	Add Diect expenses	<u>12,500</u>	PRIME COST	220,480	<u>FACTORY OVERHEAD</u>		Factory insurance	6,538	Depre on equipment	16,500	Factory fuel	<u>43,800</u>		287,316	Add stock of W.I.P	<u>17,481</u>		304,799	Less stock of W.I.P	<u>13,312</u>		<u>291,487</u>		291,487
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Evaluation:	<p>The teacher will evaluate by asking the following question:</p> <ul style="list-style-type: none"> ✓ What are component of prime cost? ✓ Mention the items of factory overhead 	<p>Students Response:</p> <ul style="list-style-type: none"> ✓ R/M consumed ✓ Manf wages ✓ Direct expense ✓ Factory insurance ✓ Factory fuel ✓ Deprec on insu 																																								
Summary:	The teacher summarized the lesson and hightligt the major point	Students participate in the summary																																								
Conclusion:	The teacher conclude the lesson by appreciating the cooperation of the students and give them assignment to go and solve exercise on manufacturing account	The students also appreciate the effort of the teacher and take note of the assignment																																								

APPENDIX XI
LESSON PLAN FOR AFTERNOON LECTURE WEEK THREE

Date:	20 th June, 2016	
Name of Researcher:	Aliyu Musa	
Name of College:	Aminu Saleh College of Education, Azare	
Level:	200 Level	
Course:	BED 221/ Financial Accounting	
Topic:	Manufacturing Account	
Time:	12:00pm - 2:00pm	
Duration	2 hours	
Gender:	Mixed (Male and Female)	
General Objectives:	To teach students how to prepare Manufacturing Account up to trading profit and loss account	
Instructional Methods:	Demonstration/Guided-Discovery Methods	
Instructional Materials:	A cardboard paper with the format of manufacturing account	
Entry Behaviour:	Students already have the knowledge of the preparation of manufacturing account	
Behavioural Objectives:	At the end of the lesson, students should be able to prepare manufacturing account up to trading profit and loss account	
APPROACH	TEACHERS ACTIVITY	STUDENS ACTIVITY
Introduction:	The teacher introduce the lesson by asking students question based on their previous knowledge such as: iii. How do we calculate prime cost? iv. Where do we post purchase on raw materials	Students Response: iii. By adding R/M used with manufacturing wages iv. To add it with open stock of R/M
Presentation:	The lesson should be presented through the following steps:	
Step I	The teacher gives an example that comprise manufacturing trading profit and loss account as	

	seen below:																																							
Step II	<p style="text-align: center;">EXERCISE TWO</p> <p>Alhaji RABO is a well known manufacturer of polythene bags. At the end of the trading year, he had the following items:</p> <p>₦</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Stock at January, 1st 2013:</td> <td style="width: 30%;">R/M</td> <td style="width: 30%; text-align: right;">1,600</td> </tr> <tr> <td></td> <td>F/G</td> <td style="text-align: right;">15,000</td> </tr> <tr> <td></td> <td>W.I.P.</td> <td style="text-align: right;">700</td> </tr> </table> <p>During the year, he had the following entries in his book:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Raw materials purchase</td> <td style="width: 30%; text-align: right;">42,000</td> </tr> <tr> <td>Direct wages</td> <td style="text-align: right;">8,000</td> </tr> <tr> <td>Indirect wages</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Carriage on sales</td> <td style="text-align: right;">680</td> </tr> <tr> <td>Carriage on R/M</td> <td style="text-align: right;">520</td> </tr> <tr> <td>Factory expenses</td> <td style="text-align: right;">2,400</td> </tr> <tr> <td>Sales</td> <td style="text-align: right;">90,000</td> </tr> <tr> <td>Rent of factory</td> <td style="text-align: right;">4,000</td> </tr> <tr> <td>Lubricant</td> <td style="text-align: right;">400</td> </tr> <tr> <td>Returns outward on R/M</td> <td style="text-align: right;">3,000</td> </tr> </table> <p>NOTES:</p> <ul style="list-style-type: none"> ➤ ¾ of rent to be chargeable to manufacturing account ➤ Discount allowed ₦522, bad debt written off ₦300 ➤ 10% of the net cost of production should be charged as manufacturing profit <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Stock at December, 31st 2013:</td> <td style="width: 30%;">R/M</td> <td style="width: 30%; text-align: right;">2,100</td> </tr> <tr> <td></td> <td>F/G</td> <td style="text-align: right;">940</td> </tr> <tr> <td></td> <td>W.I.P</td> <td style="text-align: right;">840</td> </tr> </table> <p>Require: Determine the market value of goods produced and prepare manufacturing trading profit and loss accounting for the year ended 31st December, 2013.</p>		Stock at January, 1 st 2013:	R/M	1,600		F/G	15,000		W.I.P.	700	Raw materials purchase	42,000	Direct wages	8,000	Indirect wages	2,000	Carriage on sales	680	Carriage on R/M	520	Factory expenses	2,400	Sales	90,000	Rent of factory	4,000	Lubricant	400	Returns outward on R/M	3,000	Stock at December, 31 st 2013:	R/M	2,100		F/G	940		W.I.P	840
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Step III	The teacher call on students one after the other and ask them to explain how each items in the question is to be treated. The teacher reacts to students correct answer by posting each item in the account on the board as seen below:	Students write the solution in their books from the board																																																		
Step IV	<p style="text-align: center;"><u>ALHAJI RABO ENTERPRISE LTD</u></p> <p>Manufacturing trading profit and loss account for the year ended 31st December, 2013</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%; text-align: left;">N</th> <th style="width: 40%;"></th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">Market value of goods c/d <u>60,148</u></td> </tr> <tr> <td>Opening stock of R/M</td> <td style="text-align: right;">1,600</td> </tr> <tr> <td>Add purchase of R/M</td> <td style="text-align: right;">42,000</td> </tr> <tr> <td>Add carriage of R/M</td> <td style="text-align: right;"><u>520</u></td> </tr> <tr> <td></td> <td style="text-align: right;">44,120</td> </tr> <tr> <td>Less Returns of R/M</td> <td style="text-align: right;"><u>3,000</u></td> </tr> <tr> <td>Cost of R/M available</td> <td style="text-align: right;">41,120</td> </tr> <tr> <td>Less closing stock of R/M</td> <td style="text-align: right;"><u>2,100</u></td> </tr> <tr> <td>Cost of R/M used</td> <td style="text-align: right;">39,020</td> </tr> <tr> <td>Add Direct wages</td> <td style="text-align: right;"><u>8,000</u></td> </tr> <tr> <td>PRIME COST</td> <td style="text-align: right;">47,020</td> </tr> <tr> <td colspan="2"><u>FACTORY OVERHEAD</u></td> </tr> <tr> <td>Indirect wages</td> <td style="text-align: right;">2,000</td> </tr> <tr> <td>Factory expenses</td> <td style="text-align: right;">2,400</td> </tr> <tr> <td>Rent (3/4 of 4,000)</td> <td style="text-align: right;">3,000</td> </tr> <tr> <td>lubricant</td> <td style="text-align: right;"><u>400</u></td> </tr> <tr> <td>Gross cost of production</td> <td style="text-align: right;">54,820</td> </tr> <tr> <td>Add W.I.P. at start</td> <td style="text-align: right;"><u>700</u></td> </tr> <tr> <td></td> <td style="text-align: right;">55,520</td> </tr> <tr> <td>Less W.I.P. at end</td> <td style="text-align: right;"><u>840</u></td> </tr> <tr> <td>NET COST OF PROD</td> <td style="text-align: right;">54,680</td> </tr> <tr> <td>Add 10% maf. Profit</td> <td style="text-align: right;"><u>5,468</u></td> </tr> <tr> <td>Market value of good</td> <td style="text-align: right;"><u>60,148</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>60,148</u></td> </tr> </tbody> </table>		N			Market value of goods c/d <u>60,148</u>	Opening stock of R/M	1,600	Add purchase of R/M	42,000	Add carriage of R/M	<u>520</u>		44,120	Less Returns of R/M	<u>3,000</u>	Cost of R/M available	41,120	Less closing stock of R/M	<u>2,100</u>	Cost of R/M used	39,020	Add Direct wages	<u>8,000</u>	PRIME COST	47,020	<u>FACTORY OVERHEAD</u>		Indirect wages	2,000	Factory expenses	2,400	Rent (3/4 of 4,000)	3,000	lubricant	<u>400</u>	Gross cost of production	54,820	Add W.I.P. at start	<u>700</u>		55,520	Less W.I.P. at end	<u>840</u>	NET COST OF PROD	54,680	Add 10% maf. Profit	<u>5,468</u>	Market value of good	<u>60,148</u>		<u>60,148</u>
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<u>21,260</u>																																								
Evaluation:	<p>The teacher should evaluate the lesson by asking question such as:</p> <ul style="list-style-type: none"> ✓ How do we calculate gross profit? ✓ Where do we post carriage on sales ✓ How to find $\frac{3}{4}$ of 4,000 	Students answer the question as the teacher calls out their name one by one																																						
Summary:	The teacher will summarized the lesson by revising the main point discuss during the lesson	The students will actively participate in the summary of lesson																																						
Conclusion:	The teacher conclude the lesson by appreciating the cooperation of the students and give them assignment to go and solve exercise on manufacturing account	The students also appreciate the effort of the teacher and take note of the assignment																																						

APPENDIX XII
LESSON PLAN FOR EVENING LECTURE WEEK ONE

Date:	6 th June, 2016	
Name of Researcher:	Aliyu Musa	
Name of College:	Aminu Saleh College of Education, Azare	
Level:	200 Level	
Course:	BED 221/ Financial Accounting	
Topic:	Manufacturing Account	
Time:	4:00pm - 6:00pm	
Duration	2 hours	
Gender:	Mixed (Male and Female)	
General Objectives:	To teach students how to prepare Manufacturing Account	
Instructional Methods:	Demonstration/Guided-Discovery Methods	
Instructional Materials:	A cardboard paper with the format of manufacturing account	
Entry Behaviour:	Students have an idea on trading profit and loss account	
Behavioural Objectives:	At the end of the lesson, students should be able to: v. Define Manufacturing Account vi. Differentiate between Prime Cost and Factory Overhead Cost vii. Identify the items that make up Manufacturing Account viii. Draw the format of Manufacturing Account	
APPROACHES	TEACHERS ACTIVITY	STUDENTS ACTIVITY
Introduction	The teacher guide the students to recall their previous knowledge by asking them such question: ✓ How to calculate the gross profit in P & L account ✓ How to determine the net profit in P & L account	Students Response: ✓ By deducting C.O.G.S from the total sales ✓ By deducting total expenses from gross profit

Presentation:	The teacher should present the lesson through the following steps:	
Step: I	The teacher should defined Manufacturing account to students as: Manufacturing account is the type of account that manufacturing organization Used to prepare in order to ascertain cost of production.	The students listen to the teacher and take notes
Step: II	The should differentiate between prime cost and factory overhead cost as prime cost are expenditure which can be charged directly to a particular production unit. Such as direct material, direct labour and direct expenses. While Factory overhead cost are those cost of production which are not directly or necessary traceable to a particular production unit. Such as factory rent, depreciation, fuel, indirect wages etc	Students listen to the teacher, take note and ask question where necessary.
Step: III	The teacher should explain to students items that constitute the manufacturing account such as stocks of raw material, work in progress and finish goods. Prime cost and factory overhead cost. Etc	The students take note and differentiate the items and ask question where necessary.
Step: IV	The teacher should display the format of manufacturing trading profit and loss account to students on the board and ask them to copy on their exercise books.	The students should copy the format in their books from the board

Evaluation:	The teacher should evaluate the lesson by asking students such questions orally: ✓ What is manufacturing account? ✓ What is the difference between prime cost and cost of production? Where do we post opening stock of raw material?	Students response the question as the teacher calls out their names
Summary:	The teacher summarized the lesson and highlight the major point and correct areas of errors discovered during the evaluation	The students participate in the summary
Conclusion/Assignment	The teacher conclude the lesson by appreciating the cooperation of the students and give them assignment to go and read more on manufacturing account	The students also appreciate the effort of the teacher and take note of the assignment

APPENDIX XIII
LESSON PLAN FOR EVENING LECTURE WEEK TWO

Date:	13 th June, 2016
Name of Researcher:	Aliyu Musa
Name of College:	Aminu Saleh College of Education, Azare
Level:	200 Level
Course:	BED 221/ Financial Accounting
Topic:	Manufacturing Account
Time:	4:00pm - 6:00pm
Duration	2 hours
Gender:	Mixed (Male and Female)
General Objectives:	To teach students how to prepare Manufacturing Account
Instructional Methods:	Demonstration/Guided-Discovery Methods
Instructional Materials:	A cardboard paper with the format of manufacturing account
Entry Behaviour:	Students already have the knowledge of the meaning and terminologies of manufacturing account
Behavioural Objectives:	At the end of the lesson, students should be able to prepare manufacturing account

APPROACHES	TEACHERS ACTIVITY	STUDENTS ACTIVITY
Introduction:	<p>The teacher guide the students to recall their previous lesson by asking such question:</p> <ul style="list-style-type: none"> ✓ Manufacturing account can be defined as,,,,, ✓ Prime Cost is,,,,,,,,, ✓ Factory overhead cost refers to,,,,,,,,,,,,, 	<p>Students response:</p> <ul style="list-style-type: none"> ✓ Manufacturing account is the account prepared by company ✓ Prime cost are direct cost ✓ Factory overhead are indirect cost
Presentation:	<p>The lesson should be presented through the following steps:</p>	

<p>Step I:</p>	<p>Based on the responses, the teacher should presented exercise one as follows:</p> <p>The following shows the figure extracted from the books of HOPE Enterprise LTD for the year ended 31st December, 2010:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: right;">₦</th> </tr> </thead> <tbody> <tr> <td>Stock of finished goods: Jan, 1st</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td style="padding-left: 100px;">Dec, 31st</td> <td style="text-align: right;">71,500</td> </tr> <tr> <td>Stock of Raw Materials: Jan. 1st</td> <td style="text-align: right;">32,160</td> </tr> <tr> <td style="padding-left: 100px;">Dec, 31st</td> <td style="text-align: right;">29,640</td> </tr> <tr> <td>Purchase of raw materials</td> <td style="text-align: right;">145,600</td> </tr> <tr> <td>Manufacturing wages</td> <td style="text-align: right;">53,860</td> </tr> <tr> <td>Factory Insurance</td> <td style="text-align: right;">6,538</td> </tr> <tr> <td>Direct expenses</td> <td style="text-align: right;">12,500</td> </tr> <tr> <td>Depreciation of factory equipment</td> <td style="text-align: right;">16,500</td> </tr> <tr> <td>Stock of W.I.P. Jan, 1st</td> <td style="text-align: right;">17,481</td> </tr> <tr> <td style="padding-left: 100px;">Dec, 31st</td> <td style="text-align: right;">13,312</td> </tr> <tr> <td>Factory fuel</td> <td style="text-align: right;">43,800</td> </tr> <tr> <td>Carriage inward on R/M</td> <td style="text-align: right;">7,000</td> </tr> </tbody> </table> <p>You require to prepare manufacturing account for the year ended 31st Dec,2010</p>			₦	Stock of finished goods: Jan, 1 st	50,000	Dec, 31 st	71,500	Stock of Raw Materials: Jan. 1 st	32,160	Dec, 31 st	29,640	Purchase of raw materials	145,600	Manufacturing wages	53,860	Factory Insurance	6,538	Direct expenses	12,500	Depreciation of factory equipment	16,500	Stock of W.I.P. Jan, 1 st	17,481	Dec, 31 st	13,312	Factory fuel	43,800	Carriage inward on R/M	7,000
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<p>Step II:</p>	<p>To provide answers to exercise one, the teacher will ask students one after the other the following question:</p> <ul style="list-style-type: none"> ✓ Item one stand for? ✓ Item two stand for? ✓ How do we trait item number three ✓ What is the total value of raw material available for use ✓ What is the total prime cost ✓ How do we trait factory insurance, depn on equipment and factory fuel 	<p>Students answers:</p> <ul style="list-style-type: none"> ✓ Opening & closing stock of F/G ✓ Opening & closing stock of R/M ✓ To be added to the open stock of R/M ✓ The students will give correct answer ✓ The students will give answer ✓ All are under factory overhead cost 																												

Step III:	<p>The teacher reacts to every students response by writing on the board, and the students make necessary correction as can be seen below:</p> <p style="text-align: center;">HOPE ENTERPRISE LTD</p> <p>Manufacturing account for the year ended 31st December, 2010</p> <hr/> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>₦</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Opening stock of R/M</td> <td style="width: 10%; text-align: right;">32,160</td> <td style="width: 40%;"></td> </tr> <tr> <td>Add purchase of R/M</td> <td style="text-align: right;">145,600</td> <td></td> </tr> <tr> <td>Add carriage inward</td> <td style="text-align: right;"><u>7,000</u></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">184,760</td> <td></td> </tr> <tr> <td>Less stock of R/M</td> <td style="text-align: right;"><u>29,640</u></td> <td></td> </tr> <tr> <td>Cost of R/M used</td> <td style="text-align: right;">155,120</td> <td></td> </tr> <tr> <td>Add manfr. 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APPENDIX XIV
LESSON PLAN FOR EVENING LECTURE WEEK THREE

Date:	20 th June, 2016	
Name of Researcher:	Aliyu Musa	
Name of College:	Aminu Saleh College of Education, Azare	
Level:	200 Level	
Course:	BED 221/ Financial Accounting	
Topic:	Manufacturing Account	
Time:	4:00pm - 6:00pm	
Duration	2 hours	
Gender:	Mixed (Male and Female)	
General Objectives:	To teach students how to prepare Manufacturing Account up to trading profit and loss account	
Instructional Methods:	Demonstration/Guided-Discovery Methods	
Instructional Materials:	A cardboard paper with the format of manufacturing account	
Entry Behaviour:	Students already have the knowledge of the preparation of manufacturing account	
Behavioural Objectives:	At the end of the lesson, students should be able to prepare manufacturing account up to trading profit and loss account	
APPROACH	TEACHERS ACTIVITY	STUDENS ACTIVITY
Introduction:	The teacher introduce the lesson by asking students question based on their previous knowledge such as: v. How do we calculate prime cost? vi. Where do we post purchase on raw materials	Students Response: v. By adding R/M used with manufacturing wages vi. To add it with open stock of R/M
Presentation:	The lesson should be presented through the following steps:	
Step I	The teacher gives an example that comprise manufacturing trading profit and loss account as seen below:	

Step II	<p>EXERCISE TWO</p> <p>Alhaji RABO is a well known manufacturer of polythene bags. At the end of the trading year, he had the following items:</p> <p>₦</p> <table data-bbox="378 390 1386 537"> <tr> <td>Stock at January, 1st 2013:</td> <td>R/M</td> <td>1,600</td> </tr> <tr> <td></td> <td>F/G</td> <td>15,000</td> </tr> <tr> <td></td> <td>W.I.P.</td> <td>700</td> </tr> </table> <p>During the year, he had the following entries in his book:</p> <table data-bbox="378 611 1386 1136"> <tr> <td>Raw materials purchase</td> <td></td> <td>42,000</td> </tr> <tr> <td>Direct wages</td> <td></td> <td>8,000</td> </tr> <tr> <td>Indirect wages</td> <td></td> <td>2,000</td> </tr> <tr> <td>Carriage on sales</td> <td></td> <td>680</td> </tr> <tr> <td>Carriage on R/M</td> <td></td> <td>520</td> </tr> <tr> <td>Factory expenses</td> <td></td> <td>2,400</td> </tr> <tr> <td>Sales</td> <td></td> <td>90,000</td> </tr> <tr> <td>Rent of factory</td> <td></td> <td>4,000</td> </tr> <tr> <td>Lubricant</td> <td></td> <td>400</td> </tr> <tr> <td>Returns outward on R/M</td> <td></td> <td>3,000</td> </tr> </table> <p>NOTES:</p> <ul style="list-style-type: none"> ➤ ¾ of rent to be chargeable to manufacturing account ➤ Discount allowed ₦522, bad debt written off ₦300 ➤ 10% of the net cost of production should be charged as manufacturing profit <table data-bbox="378 1377 1386 1524"> <tr> <td>Stock at December, 31st 2013:</td> <td>R/M</td> <td>2,100</td> </tr> <tr> <td></td> <td>F/G</td> <td>940</td> </tr> <tr> <td></td> <td>W.I.P</td> <td>840</td> </tr> </table> <p>Require: Determine the market value of goods produced and prepare manufacturing trading profit and loss accounting for the year ended 31st December, 2013.</p>		Stock at January, 1 st 2013:	R/M	1,600		F/G	15,000		W.I.P.	700	Raw materials purchase		42,000	Direct wages		8,000	Indirect wages		2,000	Carriage on sales		680	Carriage on R/M		520	Factory expenses		2,400	Sales		90,000	Rent of factory		4,000	Lubricant		400	Returns outward on R/M		3,000	Stock at December, 31 st 2013:	R/M	2,100		F/G	940		W.I.P	840
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Step III	<p>The teacher call on students one after the other and ask them to explain how each items in the question is to be treated. The teacher reacts to students correct answer by posting each item in the account on the board as seen below:</p>	<p>Students write the solution in their books from the board</p>																																																

Step IV	<u>ALHAJI RABO ENTERPRISE LTD</u>																																																																																						
Manufacturing trading profit and loss account for the year ended 31 st December, 2013																																																																																							
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Evaluation:	The teacher should evaluate the lesson by asking Students answer the question																																																																																						

	<p>question such as:</p> <ul style="list-style-type: none"> ✓ How do we calculate gross profit? ✓ Where do we post carriage on sales ✓ How to find $\frac{3}{4}$ of 4,000 	as the teacher calls out their name one by one
Summary:	The teacher will summarize the lesson by revising the main point discussed during the lesson	The students will actively participate in the summary of lesson
Conclusion:	The teacher concludes the lesson by appreciating the cooperation of the students and gives them an assignment to go and solve exercises on manufacturing accounts	The students also appreciate the effort of the teacher and take note of the assignment

APPENDIX XV
RESULTS IN RESPECT OF PRE-TEST

MORNING LECTURE			AFTERNOON LECTURE			EVENING LECTURE		
S/N	SCORES	GRADE	S/N	SCORES	GRADE	S/N	SCORES	GRADE
1	70	A	1	65	B	1	30	F
2	80	A	2	70	A	2	65	B
3	55	C	3	55	C	3	55	C
4	65	B	4	65	B	4	90	A
5	55	C	5	45	D	5	55	C
6	45	D	6	60	B	6	65	B
7	55	C	7	50	C	7	45	D
8	45	D	8	55	C	8	50	C
9	50	C	9	35	F	9	95	A
10	45	D	10	70	A	10	35	F
11	50	C	11	70	A	11	90	A
12	60	B	12	40	E	12	45	D
13	40	E	13	65	B	13	50	C
14	65	B	14	80	A	14	60	B
15	45	D	15	65	B	15	55	C
16	40	E	16	50	C	16	50	C
17	70	A	17	60	B	17	75	A
18	80	A	18	95	A	18	85	A
19	30	F	19	90	A	19	45	D
20	45	D	20	45	D	20	50	C
21	35	F	21	75	A	21	45	D
22	55	C	22	55	C	22	55	C
23	70	A	23	55	C	23	55	C
24	60	B	24	80	A	24	50	C
25	75	A	25	40	E	25	55	C
26	35	F	26	35	F	26	65	B
27	45	D	27	40	E	27	55	C
28	55	C	28	85	A	28	70	A
29	45	D	29	35	F	29	65	B
30	45	D	30	45	D	30	90	A

APPENDIX XVI

RESULTS IN RESPECT OF POST-TEST

MORNING LECTURE			AFTERNOON LECTURE			EVENING LECTURE		
S/N	SCORES	GRADE	S/N	SCORES	GRADE	S/N	SCORES	GRADE
1	77	A	1	45	D	1	35	F
2	71	A	2	51	C	2	49	D
3	48	D	3	48	D	3	40	E
4	68	B	4	25	F	4	43	E
5	55	C	5	46	D	5	51	C
6	43	E	6	60	B	6	65	B
7	66	B	7	29	F	7	73	A
8	85	A	8	47	D	8	50	C
9	73	A	9	33	F	9	42	E
10	60	B	10	71	A	10	58	C
11	58	C	11	70	A	11	38	F
12	90	A	12	42	E	12	48	D
13	65	B	13	52	C	13	53	C
14	63	B	14	45	D	14	60	B
15	93	A	15	41	E	15	56	C
16	31	F	16	40	E	16	52	C
17	69	B	17	47	D	17	34	F
18	89	A	18	46	D	18	44	E
19	61	B	19	36	F	19	38	F
20	47	D	20	40	E	20	50	C
21	51	C	21	37	F	21	74	A
22	96	A	22	55	C	22	51	C
23	79	A	23	41	E	23	43	E
24	60	B	24	46	D	24	58	C
25	90	A	25	40	E	25	57	C
26	68	B	26	62	B	26	67	B
27	62	B	27	40	E	27	55	C
28	56	C	28	43	E	28	44	E
29	94	A	29	46	D	29	49	D
30	46	D	30	45	D	30	53	C