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## Assessment of Teachers Content Knowledge and Its Effect on Teaching Financial Accounting in Some Selected Secondary Senior Schools in Lagos State

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### ABSTRACT

The study investigated assessment of teachers' content knowledge and its effect on teaching Financial Accounting in some selected Secondary schools in Lagos State. Financial accounting goes beyond recording and keeping of business transactions. Teachers' content knowledge is key in utilizing instructional materials in the most creative way, for reliably assessing students' progress and for determining the most operative sequence for the subject's presentation. The study adopted a descriptive research survey design. Three specific purposes and three research questions guided the study. The population consist of all Senior Secondary Schools in Shomolu Local Government Area of Lagos State, while three senior secondary schools were randomly selected for the study. A structured questionnaire was used for data collection which totaled 75 respondents. Based on the findings, it was concluded that teachers' content knowledge affects student's achievement in Financial Accounting. Recommendations were made that government bodies such as Ministry of Education and other agencies should organize workshops and conferences aimed at improving teacher content knowledge for enhancing better performances of student's in Financial Accounting

## INTRODUCTION

In Nigeria, education is a vital practice in human development and environmental management. Education is a process to refine and preserve idea collectively embedded values and culture of the society (Oyekan, 2015). The knowledge and quality of a nation depends upon the worth of its citizens. The content knowledge of instructors reflects through output academically on teachers teaching Financial Accounting (Akinwunju, 2015). He further stressed that the Nigeria school system, teacher content knowledge boosts quality output increasing competency in the teaching process. Teacher content knowledge are set of inputs serving and indicating to impart learning expected outcome in Financial Accounting. Kocchair (2015) observed that poor achievement among students reported in developing countries. Ogunsaju (2014) noted that the situation on indifferent in Nigeria where poor academic performance of students in Financial Accounting reconciled in many public examinations such as Senior Secondary Certificate Examination (SSCE). Annie et al (2013) defined academic achievements as the outcome of education, institution, teacher and students achieved the educational goals. Financial accounting goes beyond recording and keeping of business transactions. It is concerned with record keeping system, preparation, analysis and communication of financial information (Francis, 2014). In Nigeria, Financial Accounting is to acquire relevant knowledge and skills that are necessary for national growth and development (Seyi, 2014). Longe (2011) defined accounting as the classifying, creating, summarizing and communicating of financial information to interested parties and interpreting helping in making specific business decisions.

A well organized and classroom brings a flow of instruction and involves active participation of the students. Classroom management is not created and favorable good learning environment common action is the activity of expressing ideas and feelings or giving people information. Effective communication is very fundamental of the career of any teacher. Effective teaching and learning establishes more

responses to different idea of concepts, principles and methods of Financial Accounting. Teaching is multifaceted process that requires teacher competencies in measurement and assessment skills. Also, this has to do with the content knowledge of the teacher. Such skills may include: test planning and construction, grading, interpretation of test results, use of assessment results to inform teaching and learning of knowledge content by the teacher, interpretation of standardized results, and communicating results to relevant stakeholders. Teacher of Financial Accounting are key catalyst of the education process (Aina, 2012). Adedoyin P and Fabunmi M (2016) stated that teachers adopt a variety of classroom assessment practices to evaluate students learning outcomes which will check the content knowledge of the teacher. The teaching will lead to assessment which serve as an important feedback. Classroom assessment serve many important purposes, such as grading, identification of students with special learning needs, motivation off students, clarification of student.

Financial Accounting has no accurate record as to when accounts started, but available information suggests that record keeping is as old as man. Richard (2015) defined accounting as the art of accurate book-keeping, or records of transactions from such records, certain accounting data are prepared with the view to controlling such business through prompt detection of any impending financial hazards. Akintelure (2014) defined accounting as the recording, classifying, and summarizing of financial transactions or events in terms of money and reporting the result to management and other users of accounting information. Nwasu (2017) defined financial accounting as a discipline concerned with recording, analyzing and forecasting of incomes and wealth of business and other entities. Aselem (2017) defined financial accounting as the process of collecting, recording, presenting and analyzing financial information for the users of financial statements. Kilpatrick (2011) defined content knowledge as a knowledge which contains facts, concepts, procedures, and the relationships among them; knowledge of the way subject ideas can be

represented and knowledge of the subject matter as a discipline. Aribisala (2022) opined that content knowledge of teachers has to be updated and conversant with the environment and level of students to be taught. Teachers lacking in content knowledge are ill-equipped to explain and represent topics in ways that make sense to learners. When teachers lack content knowledge and are unsure of how their discipline is structured they tend to teach it as a scattering of isolated facts. Compartmentalized knowledge of the discipline is often not enough, as is it apt to be fragmentary in nature (Jones and Moreland, 2015). Teacher content knowledge in financial accounting have several effects on academic achievement which makes the subject interesting and well understood by the students in Senior Secondary School. This cannot be over emphasized, because it builds the future of accounting since it's a major background after business studies at Junior Secondary level. It increases the standards by providing educational settings which includes conducive environment. The standards of accounting is very high that's contributes to the economic development and economic growth of the society. The educational standards and professional standards has to be put in place because it affects the bedrock of the subject towards nation building.

### **Statement of Problem**

Financial Accounting in the Senior Secondary School curriculum prepare students for Senior Secondary School Certificate Examination (SSCE), National Examination Council (NECO) and General Certificate Examination (GCE) which enables the holders further their education or to engage in clerical work in the office as an account clerk. Perhaps, not much attention is given to the performance of students in recent years which makes students perform poorly in the subject. The poor performance is caused by many factors such as: students' ineffectiveness, bad study techniques, bad reading habits, incompetency on both students and teachers end, quality of teachers (teacher's content knowledge), method of teaching, parents' inability to provide adequate and useful materials like textbook

and manuals, wrong usage of instructional materials, poor communication skills. The result is that it leads to a disconnection between the teacher content knowledge and student's perception about the subject which reduces the importance of Financial Accounting as included in the Senior Secondary School curriculum. Therefore, this study is designed to assess the teachers' content knowledge and its effect on teaching Financial Accounting in some secondary school in Lagos metropolis.

### **Purpose of the Study**

The main purpose of the study is to assess the teacher's content knowledge and its effects on the effect on teaching Financial Accounting in some selected Senior Secondary School in Lagos metropolis.

Specifically it Seeks to:

1. Determine the relationship between teacher communication skills and students' achievement in financial accounting.
2. Find out the relationship between teachers' classroom management skills and students' achievement in financial accounting.
3. Ascertain the relationship between teachers' content knowledge of subject matter and students' achievement in financial accounting.

### **Research Questions**

The following research questions guided the study:

1. What is the relationship between teacher communication skills and students' achievement in financial accounting?
2. What is the relationship between teacher classroom management skills and students' achievement in financial accounting?
3. To what extent is the relationship between teacher content knowledge of subject matter and students' achievement in financial accounting?

### **METHODS**

The study utilized a descriptive study design. The population of the study was financial accounting teachers in Shomolu Local Government Area of Lagos State, Nigeria. Using Krejcie and Morgan formula, a sample of 75 teachers were selected. Teachers in the participating schools in Shomolu

Local Government were stratified into three strata namely: mixed schools, Girls' schools and Boys Senior Secondary schools. Simple random sampling was then used to select individual teachers from each of the categories. Instrument used was questionnaire to solicit responses from the respondents.

**Research question one: what is the relationship between teacher communication skills and student's achievement in financial accounting?**

Table 1. The Relationship Between Teachers' Communication Skills and Student Achievement

S/N	ITEMS	SA	A	D	SD	X	MEAN	REMARKS
1.	Level of understanding	112	75	18	13	75	2.90	Positive
2.	Teachers' method of teaching	76	114	20	8	75	3.17	Positive
3.	Lesson content	92	24	88	-	75	2.72	Positive
4.	Clarity of expression	128	48	34	10	75	2.93	Positive
5.	In depth knowledge of subject matter	180	57	22	-	75	3.45	Positive
6.	Teachers non-verbal communication skill	40	51	40	28	75	2.12	Negative
7.	Hereditary factor	100	84	24	10	75	2.91	Positive
8.	Purpose of information	60	27	60	21	75	2.24	Negative

Table 1 above shows that the level of understanding, teachers' method of teaching, lesson content, clarity of expression, in-depth knowledge of subject matter, hereditary factor are all positive factors that shows relationship between teacher communication skills and student's achievement in Financial accounting, while Teachers non-verbal communication skill and purpose of information are

negative factors that shows the relationship between teacher communication skills and students' achievement in Financial Accounting.

**Research question two: what is the relationship between teacher classroom management skills and student's achievement in financial accounting?**

Table 2. The Relationship Between Teacher's Classroom Management Skills and Student Achievement

S/N	ITEMS	SA	A	D	SD	X	MEAN	REMARKS
9.	Concentration on the lesson	80	104	38	1	75	2.93	Positive
10.	Leadership style in classroom	32	60	34	30	75	2.08	Positive
11.	Sitting arrangement of the students	124	57	22	14	75	2.89	Positive
12	Adequate collaboration	108	84	24	8	75	2.99	Positive
13	Proper interaction	76	114	18	9	75	2.89	Positive
14	Time management	160	33	20	14	75	3.03	Positive

Table 2 above shows that concentration on the lesson, leadership style in classroom, sitting arrangement of the students', adequate collaboration, proper interaction and time management are all positive factors that shows the relationship between

teacher classroom management skills and students' achievement in Financial Accounting.

**Research question three: to what extent is the relationship between teacher content knowledge and student achievement in financial accounting?**

Table 3. The Relationship Between Teacher Content Knowledge and Student Achievement in Financial Accounting

S/N	ITEMS	SA	A	D	SD	X	MEAN	REMARKS
15	Motivation	100	84	22	11	75	2.89	Positive
16	Level of understanding	60	42	40	26	75	2.24	Negative
17	Level of assimilation	128	81	8	12	75	3.05	Positive
18	Exchange of ideas	176	30	20	11	75	3.16	Positive
19	Enhance communication skills	116	96	28	-	75	3.2	Positive
20	Promote formal knowledge	156	54	20	8	75	3.17	Positive

Table 3 above shows the extent between teacher content knowledge and students' achievement. The following are positive inputs which are; Motivation, level of assimilation, exchange of ideas, enhancing

communication skills and promotion of formal knowledge, while level of understanding is a negative input to show the extent between teacher content knowledge and students' achievement.

## CONCLUSION

Write a conclusion based on your interpretation of the findings and discussion. The conclusion presents critical points that explain the answers to research questions. In this section, the author can provide input and recommendations. Suggestions present advanced ideas to be developed in subsequent research or practical improvement. Based on the results of the data analyzed and research findings, it is concluded that teachers' content knowledge affects student's achievement in Financial Accounting. Teachers' quality plays a significant role in shaping and enhancing student's interest in Financial Accounting. Therefore, teacher content knowledge should be regarded as a major factor in enhancing quality education in the country. Also, there is need to encourage and foster adoption of potent modern accounting techniques in teaching Financial Accounting in the classroom. There is need to review Financial Accounting goals, concepts and methodologies in line with what is taught in the classroom.

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