



**ASSESSMENT OF THE USABILITY OF INSTRUCTIONAL MATERIALS IN
TEACHING OFFINANCIAL ACCOUNTING IN SENIOR SECONDARY
SCHOOLS IN KARU LOCAL GOVERNMENT AREA , NASARAWA STATE**

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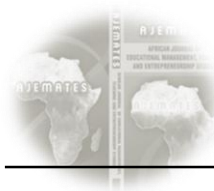
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Abstract

This paper sought to assess the usability of instructional materials in the teaching of Financial Accounting in Senior Secondary Schools in Karu Local Government Area of Nasarawa State. Survey design adopted was adopted for the study. The population of the study comprises all the secondary schools in Karu local government area. Random sampling procedure was adopted for the study. 388 secondary school students were selected from the selected five secondary schools. Two research Questions were formulated from the statement of problem and the purpose of the study. Data were collected and analyzed using mean analysis. Findings of the study show that diagrams, chalkboard, audio-visual aids, visual aids and were available and utilized in teaching and learning of Financial Accounting, as it reduces boredom" it makes lesson more practical and interesting. The above finding implies that instructional materials should be supplied to secondary schools for effective teaching and learning of Financial Accounting. The study recommends that there is need for serious training and retraining of teachers in form of workshops, seminars, in-service programs on how to use or produce instructional materials. This will help to make their class very interesting and stimulating.



Keywords: Accounting, Accounting Education, Financial Accounting, Instructional Materials for Teaching Financial Accounting

Introduction

The Federal Republic of Nigeria (2004) stated the broad goal of the Secondary School Education is to prepare individuals for useful living within the society and higher education. To achieve this objective, Secondary School Education in Nigeria has six years duration given in two stages three years of Junior Secondary School followed by three years of Senior Secondary School. Subjects offered in Senior School are in three groups – core subjects, vocational and non vocational subjects. One of the vocational subjects is book keeping and Financial Accounting. Book keeping and Financial Accounting is one of the vocational electives that students are expected to offer from the list of elective subjects to give a maximum nine subjects. The aims of inclusion of Financial Accounting in Senior Secondary School Curriculum is to build on the work that has been done in Book keeping at the junior Secondary School and also provide the teacher with the

framework within which the teaching is to take place.

According to WAEC (2004), Book keeping and Financial Accounting is the most popular subject that students offer among the vocational elective subjects.

The introduction of Book keeping and Financial Accounting into the Secondary School Curriculum grew rapidly because the first few schools which offered it in West African School Certificate Examination WASCE had unexpectedly good results. This study therefore, seeks to assess the instructional materials in teaching and learning Financial Accounting in Senior Secondary Schools. One of the major factors that affect teaching and learning is the ability of the teacher to utilize instructional materials in the process of teaching. If the instructional materials are properly selected and used creatively by the teacher the possibility of students learning and retaining what they have learnt is very high. Instructional material being part of teaching and learning has



to contribute to the effectiveness of teaching and learning process. It directs and informs the learners more on how to understand the subject. Therefore, students should be given a clear understanding of the topic by using instructional materials, it should be used during lessons This enables the students to understand the subject matter better because teaching without instructional materials will not only make the learning difficult but also boring. Any teaching and learning situation is made up of people of varied characteristics, levels of understanding, local background, attitude and interest. Through the use of instructional materials, the teacher and students could learn to formulate their own objectives and assess themselves. The learner could become more central, the old notion of seeing a teacher as being encyclopedic could cease to exist doing by the above therefore, one can see clearly the importance of instructional materials and lack of it could lead to poor performance both in teaching and learning. Students should not be properly motivated which tends to make them scientifically oriented and not vocational education which states that trainee are trained specifically in the

manipulative habits and thinking habits required in the occupation itself and also in the theory which stated that training environment should be the working environments Financial Accounting teachers employ various instructional methods in the classrooms. Over the years, the poor performance of students in public examinations has been blamed on the wrong choice of teaching methods by teachers. Teaching and learning activities have a lot to do with other variables, such as instructional materials, teacher's qualification, school environment variables, students' factors and so on. In this study, instructional material is the main focus in order to unveil their effects on the academic performance of students. The importance of Instructional Materials in any teaching/learning Process cannot be over emphasized. This is for the fact that such materials enhance, facilitate and make teaching/learning easy, lively and concrete. Instructional materials are the devices developed or acquired to assist or facilitate teachers in transmitting an organized knowledge, skills and attitudes to the learners within an instructional situation (Nwachukwu, 2016). To be precise, instructional



materials are educational resources used for illustrating the content of instruction, thereby making learning more concrete and less abstract. The sequence in which learners encounter materials has direct effect on the achievement of the task. In providing closer experience to real situation, instructional material enhances acquisition and retention of factual information. Instructional materials not only provide the necessary concrete experience but also help students integrate prior experience.

Financial accounting is one of the subjects offered in the senior secondary school in Nigeria, it is among the subjects taken in West African Senior School Certificate Examination and National Examination Council School Certificate Examinations. According to WAEC (2004) financial accounting is the most popular subject that students offer among the vocational elective subjects. This subject equips the recipients with the competency needed to keep basic accounting records. Many students register this subject in secondary Schools but unfortunately they perform poorly in external examinations.

Statistic of entries and performance of students by grades In the May/June 2004 West African School Certification Result (WASSCE) in Nigeria shows that out of 202151 students that registered for financial accounting, 46778 representing a percentage of 23.14 passed at credit and above while 93394 representing a percentage of 46.20 failed. In the year 2005, out of 199274 that enrolled for financial accounting, only 49440 representing a percentage of 24.81 passed at credit level and above while 83655 representing a percentage of 41.98 failed. In the year 2006, out of 211552 that sat for the examination, only 102539 representing a percentage of 48.47 passed on credit level and above while 103449 representing a percentage of 48.90 failed. The performance of students in financial accounting in 2006 fell below the 2005 level and fluctuated over the 3-year period. The drop in the performance level of financial accounting calls for a review of current strategies in the teaching and learning of the subject. The traditional methods of teaching financial accounting such as the discussion method, demonstration method, Socratic Method and project methods have been used but failed to



impact the necessary knowledge and skills comprehensively. Okon (2002) equally believes that these traditional methods are not challenging enough to the needs of the students. Considering the fact that financial accounting processes are more of practical which involved the active participation of every members of an instructional process to ensure that the whole processes is maximized. It will be fascinating to ascertain the impact of instructional material on the academic performances of students in financial accounting.

Statement of Problem

Most financial accounting teachers are not well grounded in the use of and selection of a viable instructional material and as such the teaching and learning of financial accounting has not been optimal. The poor performance of students in financial accounting is evident in the overall results of students in such examinations as the General Certificate in Education (G.C.E); Senior Secondary School Certificate Examinations S.S.C.E and National Business and Technical Examination Board (NABTEB). Despite the efforts being made by accounting teachers to

revamp the performance of students, it appears much is still left to be done (Ankomah&Kwarteng, 2010). Many teaching methods and approaches have been introduced but could not improve the achievement of students in financial accounting. Teachers teach the subject matter in abstraction thereby making it comprehensive and arduous task for learners and this has militated against the maximization of academic performance. Also, teachers are not conversant with the current trend in education in relation to the teaching and learning of financial account. In developed nations, financial accounting in colleges is taught using practical processes involving the use of computer and its programmes such as Microsoft Excel. This is not obtainable in Nigeria as teachers only make the students to memorize accounting format without really understanding its relevance to real life situation.

Research Questions

1. What are the types of instructional materials available for use to influence the academic performance of Financial Accounting students in secondary schools in Karu Local Government Area?



2. To What extent does instructional material influences students study habit in Financial Accounting in Karu Local Government Area?

Literature Review

Accounting

Accounting is a discipline which is concerned with the process of collecting, recording, presenting and analysing of financial information in a summarized form for the users of financial statement. Accounting is concerned with the use to which the book keeping are put, the analysis and interpretation. The keeping of accounting books is essentially an art and the aims of those who study the subject are essentially utilitarian. An accountant must not only be interested in record keeping but also in the application of his professional competence, knowledge and dexterity in presenting accounting information to assist management and other users of accounting information in their respective decision making.

Accounting is the measurement, processing, and communication of financial and non-financial information about economic entities such

as businesses and corporations.

Accounting, which has been called the "language of business", measures the results of an organization's economic activities and conveys this information to a variety of users, including investors, creditors, management, and regulators. Practitioners of accounting are known as accountants. The terms "accounting" and "financial reporting" are often used as synonyms.

Accounting can be divided into numerous fields including financial accounting, management accounting, external auditing, tax accounting and cost accounting. Accounting information systems are designed to support accounting functions and related activities. Financial accounting focuses on the reporting of an organization's financial information, including the preparation of financial statements, to the external users of the information, such as investors, regulators and suppliers; and management accounting focuses on the measurement, analysis and reporting of information for internal use by management. The recording of financial



transactions, so that summaries of the financials may be presented in financial reports, is known as bookkeeping, of which double-entry bookkeeping is the most common system.

Notwithstanding, accounting has existed in various forms and levels sophistication throughout many human societies, the double-entry accounting system in use today was developed in medieval Europe, particularly in Venice, and is usually attributed to the Italian mathematician and Franciscan friar Luca Pacioli. Today, accounting is facilitated by accounting organizations such as standard-setters, accounting firms and professional bodies. Financial statements are usually audited by accounting firms and are prepared in accordance with Generally Accepted Accounting Principles (GAAP). GAAP is set by various standard-setting organizations such as the Financial Accounting Standards Board (FASB) in the United States and the Financial Reporting Council in the United Kingdom. As of 2012, "all major economies" have plans to converge towards or adopt

the International Financial Reporting Standards (IFRS).

Concept of Accounting Education

The traditional accounting curriculum has been criticized for being 'rule-based and demanding rote memorization; with students being trained rather than educated' (Carr & Mathews, 2004, p.93), and as a result of perceived deficiencies, a number of organizations and academics have called for change. The most influential of such studies include those of the Bedford Committee (AAA, 1986), the international accounting firms' *Perspectives on Education* (Arthur Andersen & Co., 1989), the AECC project (1900, 1992), and the report from Albrecht and Sack (2000) in the United States. Similar reviews designed to introduce changes in accounting education were also commissioned in Australia and New Zealand, including that of the Mathews Committee (1990) and Lothian and Marrian's (1992) report to the New Zealand Society of Accountants.

Various sources have also expressed concern about deficiencies in the generic skills and core competencies of



accounting graduates (Arthur Andersen & Co., 1989; Lovell, 1992; Cho, 1999; Mohamed & Lashine, 2013). To this end, the AICPA (1998) developed the *Core Competency Framework for Entry into the Accounting Profession*, which identifies three categories of competencies, being; functional, personal and broad business perspectives. The competencies address the skills necessary for students to receive a well-rounded accounting education regardless of their choice of career path (Foster and Bolt-Lee, 2012).

The opportunity for developing students' generic skills is closely related to curriculum design. Traditional curricula that centre on technical skills and place emphasis on memorization of transaction recording procedures may discourage students from developing competencies such as critical thinking (Saudagaran, 1996; Springer & Borthick, 2014). A strong imperative exists for introducing innovations into accounting courses to enhance students' thinking, abstraction and communication skills, consistent with the goal of lifelong learning (Howieson, 2013).

Despite attempts to address shortcomings, accounting education continues to be dominated by a narrow, procedurally-based view of the discipline (Patten & Williams, 1990;

Nelson, 1995; Sharma, 1998) and such emphasis on the technical and procedural aspects may lead to passive teaching techniques which focus on the transference of a body of knowledge (Bonner, 1999; Boyce et al., 2001; Saunders & Christopher, 2013) at the expense of the development of generic skills.

Transmissive or traditional models of teaching are characterized by one-way communication (Williams, 1993), by textbook-based, lecture methods (May et al., 1995), and with emphasis on conveying specialist content and having rote-learned information regurgitated in final examinations (Adler & Milne, 1997c). In contrast to the transmissive model, an active learning model encourages students to actively engage, participate and interact in the learning process (Adler & Milne, 1997a; Keddie & Trotter, 1998; Still & Clayton, 2004). To make this change requires



innovation in teaching and assessment, and the development of a pedagogy that encourages student-centred learning, which is both active and experiential, and promotes knowledge transformation and learner-reflection (Bisman, 2005). Not only will new teaching approaches help develop students' generic skills (Adler & Milne, 1997b; Boyce et al., 2001; Kern, 2002), but there is also the opportunity to address the issue of students' negative perceptions of accounting and the profession (see for example, Friedlan, 1995; Caldwell et al., 1996; Crumbly et al., 1998; Buckmaster & Craig, 2000).

A further issue is heavy reliance on textbooks and textbook problems in teaching, which Williams (1993) termed the 'one right answer syndrome'. While some educators propose using textbooks as resources rather than as drivers of the curriculum (Albrecht et al., 1994), May et al. (1995) reported that only about 45% of the accounting faculty surveyed supported abandonment of the textbook-driven, precepts-based approach as the primary means of instruction. Some educators (see Ferguson et al., 2005) also argue that 'because so little variation existed in the process of

teaching financial accounting, financial accounting textbooks looked remarkably alike' (Sullivan & Benke, 2017, p. 181).

Accounting education and the 'crossroads'

Brisk developments in information technology and the growth of globalization have led to significant changes in the business environment (Albrecht & Sack, 2018), both in Australia and overseas. As a consequence, in order to remain competitive majorities of accounting firms have recognized the need to broaden their service scope to include specialized activities, such as consulting and business advice (Parker, 2011) and, therefore, greater innovation and creativity are required from accounting practitioners.

Just as the business environment within which accounting graduates work is changing, the profile of accounting students is also evolving, with the diversity of profiles having implications for accounting educators. For example, it has been suggested that teaching delivery and instructional style needs to be recast to better cater for the specific needs of the large proportion of



international students studying at certain institutions (see Rankin et al., 2003; Hartnett et al., 2014). In addition, the arrival of the net generation on campus is changing the dynamic of university classrooms (Barone, 2005, cited in Wilson 2015). These students have very different learning styles from those of previous generations and so educators need to reassess their instructional techniques (Dobbins, 2015).

Concept of Financial Accounting

Financial Accounting is often referred to as the language of business. It represents the means of communicating the affairs of the business to the various user groups. Although, Financial Accounting is not restricted to business alone, governments and individuals (like workers, housewives, investors, etc) also use some accounting concepts in their day-to-day activities. For example, these persons keep records of their incomes and spending during a given periods. This resembles the cashbook or income and expenditure account. Financial Accounting is about record keeping and using the kept records in preparing financial statements that would show the result of operations of an entity and its

financial position. In one of the early literatures in Financial Accounting Ausubel (1970), stated that sequencing of subject matter or concept from general concept to the specific such that meaningful relationship can be deciphered from it, is guided discovery learning. Several factors influence the teacher's choice of teaching method for classroom instructions. However, Onwuegbu and Kpangba (2019) opined that some of these factors are:

- Cost
- Preparation time
- Knowledge of method
- Nature of the subject matter curriculum prescription and
- Research recommendations on sequencing of the learning experience:

These are factors that Financial Accounting teachers must bear in mind. Financial Accounting teachers' effectiveness in instructional delivery, according to Akintelure (2017), depends on their consideration of the nature of the subject during instructional planning. According to her, Financial Accounting is not a subject that can be mastered by mere memorization of the basic rules. It

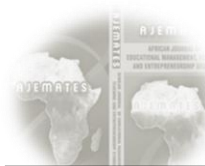


requires total involvement of the learner in the learning: process, sound theoretical knowledge and intensive practice in application of basic principles to teach. However, the extent to which Financial Accounting teachers involve these principles to teach Financial Accounting is yet to be determined. In a research conducted by Ogunu (2019), poor academic performance has been identified as a problem in Nigerian secondary school public examinations. For example, WAEC (2000) analysis of percentage performance of candidates in twenty popular subjects in West African Senior Secondary Certificate Examination for, 1998, 1999 and 2000 revealed that 52.48%, 58.38% and 51.21% revealed that percentage failure in Financial Accounting was recorded. In the same vein, Akintelure(2008) blamed the problem on accounting teachers' insensitivity to the nature of Financial Accounting when planning instructional activities in the classroom.

Definition of Financial Accounting

Financial Accounting is part of the Business Studies Curriculum in the group of vocational Subjects and,

according to WAEC (2011) Financial Accounting is the most popular subject that students offer among the vocational elective subjects. Financial Accounting aims at providing specialized instruction to prepare students for career in Financial Accounting field, fundamental instruction to help students assume their economic role as consumers, workers and citizens, background instruction to assist Students in preparing for other professional careers requiring advanced studies in Financial Accounting and Financial Accounting skills for personal use in future. According to Asaolu (2016), financial Accounting is the process of recording, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making. From the above definitions, we see that Accounting involve recording of business transactions that have at least in part, a financial characters. The recording is done in a way which identifies the different classes and types of transactions.



Instructional Materials for Teaching Financial Accounting

Instructional materials are viewed differently by teachers and students, parents and government officials. For example, instructional materials at a digital level may be only represented by the availability and presence of textbooks in classrooms whereas, at the proximal level, attainment of the grade level and skills required by the materials may be more critical for the teacher and student. Instructional materials are those items such as books, other printed matter, video and audio recordings, and computer software, which are used as part of the instructional process. While the format of instructional materials has evolved and will continue to change, the purpose remains the same. Instructional materials may be viewed under two forms, they are Textbooks: Textbooks are those books that are designated as the primary source of instruction for students in a course, or unit of instruction within a course. The textbook definition also includes those materials pertaining to textbooks that are an integral part of the textbook and published by the same publishers. They include, but are not limited to, textbooks,

trade books, slides, compact discs, computer software and electronic resources. The Continuous improvement Council approves these materials for adoption by the Board of Education.

Supplementary Materials: Supplementary materials are those items used to supplement instruction for enrichment or remediation purposes and used for short periods of time. They include, but are not limited to, books, periodicals, pamphlets, art prints, study prints, pictures, transparencies, slides, video recordings, video-discs, audiocassettes, sound recordings, compact discs, computer software and electronic resources.

Methodology

The research design adopted for this study was a survey design. The study was carried out in Karu Local Government Area of Nasarawa State. The choice of the area was because of its geographical location and low educational development. Its headquarters is in the city of Karu. It has an area of 106km² and a population of 244,852 according to the 2006 census Wikipedia (2016). Karu Local



Government Area was surrounded by Keffi, Nyanya and Abuja. The population of the study consists of all the Senior Secondary School students in Karu Local Government Area which comprises of 13, 463 students in 9 secondary schools in Karu Local Government Area. Source of Data was from Post Primary School Management Board 2015/2016, (PPSMB) Karuzonal Office Statistics and Record Office.

The questionnaires were administered personally by the researchers to the researcher with the help of 2 research assistants in order to retrieve a maximum number of the questionnaire issued out. Mean and standard deviation was used for data analysis, in order to determine the degree of respondent's agreement/ disagreement on each of the scaling statement in the questionnaire, Nominal values were assigned to

different scaling statement as follow: Strongly agree (4); Agree (3); Disagree (2) Strongly disagree (1). A cut off was determined by finding the mean of the nominal values assigned to option of the rating seals, using the formula. Hence, any of the responses that have a mean score of 2.5 and above agreeable while any value below 2.5 was regarded as disagreeable.

Findings/ Results

This data collection for the study was presented and analyzed in this chapter based on the research questions that guided the study.

Research Question 1: What are the types of instructional resource being used for teaching in order to achieve students academic performance in Financial Accounting.



Table 1: Mean Response on the types of instructional resource being used for teaching in order to achieve students academic performance in Financial Accounting. N=388

S/N	Items	SA	A	D	SD	ΣFX	X Mean	Remark
1	Computer	170	140	38	40	1216	3.1	Agree
2	Charts	210	80	80	18	1258	3.2	Agree
3	Projectors	30	58	100	200	694	1.7	Disagree
4	White board	202	96	65	25	1251	3.2	Agree
5	Text books	198	92	68	30	1234	3.1	Agree

Source: Field work 2021

From the computed mean in table 1: it was found that the mean of item (1,2,4,5) were above the cut- off point of 2.5 and therefore agreed on types of instructional resource being used for teaching in order to achieve students’ academic performance in Financial Accounting. While items (3) were below the cutoff point of 2.5 therefore did not agree on types of instructional resource being used for teaching in order to achieve students’ academic performance in Financial Accounting.

Research Question 2: What are the influences of instructional material on students study habits in KaruLocal Government Area?



Table 2: Mean Response on the influences of instructional material on Financial Accounting students study habits in Karu Local Government Area.

N=388

S/ N	Item	SA	A	D	SD	N	ΣFX	X Mean	Remark
1	Good relevant textbooks motivates students study habit in home Financial Accounting	200	100	50	38	388	1238	3.1	Agree
2	Pictures,models,drawings and specimens influence student study habit in Financial Accounting practical.	150	180	30	28	388	1228	3.1	Agree
3	We have good practical Financial Accounting that is why I study always	220	80	28	60	388	1236	3.1	Agree
4	I like to study Financial Accounting because it talks about money and calculations.	180	120	50	38	388	1218	3.1	Agree
5	Teachers use appropriate charts and diagrams to illustrate home economic that is why	30	58	100	200	388	694	1.7	Disagree



	pay attention always in the class									
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Source: Field work 2021

From the computed mean in table 2: it was found that the mean of item (1-4) were above the cut-off point of 2.5 and thereby showing the influences of instructional material on students study habits in Karu Local Government Area. While items (5) were below 2.5 therefore not agreeing on the influences of instructional material on students study habits in Karu Local Government Area

Discussion of the Findings

The study aimed to cover the use of instructional material in teaching and learning of Financial Accounting in some selected secondary school students in Karu local government area.

In research question 1: the study aimed to review the influence of instructional material utilization on the teaching in Karu local government area. From the findings it was found that Television motivates student learning ability, Film strip projector help the student to play attention to the lesson, Video cassette disk

(VCD) player help to arouses the interest of the students, and Flash cards material engages student in doing practical work, Computer help to increase the learning ability of student.

In research question 2: the study reviews the characteristics of instructional materials that can be used to influence students' academic performance. From the respondents some agreed on Computer, Charts Projectors, White board, Text books Pictures, Workbook as characteristics of instructional materials.

Conclusion

Instructional materials supplement, reinforce, clarify, vitalize, emphasize instruction and enhance learning in the process of transmitting knowledge, ideas, skills and attitude. Audio-visual and other necessary support materials for teaching economics student are in short supply and in some cases, virtually non-existent. In the area of utilization of



instructional materials, the situation is extremely discouraging some of the causes of the problem as identified are lack of information about available resources, lack of basic knowledge and skills by individual teachers about design, development, selection and utilization of instructional materials, lack of instructional support for educational media activities and non-availability of electrical power supply.

The issue of availability and non-utilization of instructional materials is that the various individual and schools are non-adequately planned, financed, implemented and coordinated. With the dearth of instructional materials on the entire science student in Karu local government area, the teachers find it difficult to prepare and communicate the message. It is a fact that classroom learning depends on effective communication, skillful application of the several techniques and materials for learning. When adequate instructional materials are added to suitable methods, efficiency in learning is assured. Maximum impact can be made on learning when an efficient instructor uses suitable method and appropriate

teaching materials. The impact created on the pupils justifies the effectiveness of teaching-learning activities. The inadequate provision and non-utilization of instructional materials will definitely produce a society of headless hearts, heartless intellects and half-baked student. In similar vein, the danger of half education is inestimable. It is like a child born with one eye, one leg and one hand.

The effectiveness of any instructional materials depends on the following three major factors. First, it must appeal to the senses of hearing and seeing, etc. Secondly, it must attract and hold attention of the learners. Finally, it must focus the attention on essential elements to be learned at the proper time. Instructional materials must be directly relevant to the content of the lesson. It must be integrated with the teacher's whole approach and subject presentation. It must be preceded and followed up by work calculated to ensure maximum comprehension. Therefore, educational objectives must determine the instructional materials. The effectiveness in the use of instructional materials lies on the fact



that both the teacher and the learner participate actively. All these are conspicuously lacking in science student in Karu local government area.

Recommendations

Based on the findings of this research work, the following recommendations are made for the enhancement of effective implementation of instructional material and its utilization in teaching and learning which includes:

1. There is need for serious training and retraining of teachers in form of workshops, seminars, in-service and sandwich programs on how to use or produce instructional materials. This will help to make their class very interesting and stimulating.
2. The study also showed that adequate provision of instructional materials is a necessary tool for effective implementation of the program. Thus, free teaching aids should adequately be provided in all the schools by the state government.
3. Teachers should also improvise instructional materials. Invariably, this should enhance teaching of science, effective teaching and learning processes and encourage

parents to send their children to school.

4. A classroom teacher should get involved in the program, he/she should not teach any lesson without any instructional material if curriculum objectives of the Financial Accounting student will be realized.
5. The Financial Accounting student should be well-supervised to make sure they comply with the stipulated standard to enhance uniformity and quality.

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