

**FACTORS MILITATING AGAINST THE EFFECTIVE TEACHING
AND LEARNING OF ACCOUNTING AMONG BUSINESS
EDUCATION STUDENTS IN UNIVERSITY OF BENIN.**

BY

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**RESEARCH PROJECT PRESENTED TO THE DEPARTMENT OF
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OF B.Sc. (Ed) DEGREE IN BUSINESS EDUCATION (ACCOUNTING)**

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APPROVAL

I hereby certify that this work was carried out by **Favour Ebotemhen** in partial fulfillment of the requirements for the award of B.sc (Ed) degree in Business Education (Accounting) in the Department of Vocational and Technical Education, Faculty of Education, University of Benin, Benin City.

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CERTIFICATION

We, the undersigned certify and approve that this research work was carried out by **Favour Ebhotemhen** with matriculation number **EDU1703735** in the Department of Vocational and Technical Education, Faculty of Education, University of Benin, Benin City.

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DEDICATION

This project work is dedicated to God almighty and to the memory of my late grandmother, Madam Christiana Omoduwa Agbonaye for all her efforts towards my educational pursuit.

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Abstract

This study aimed at determining the Factors militating against Effective Teaching and Learning of Accounting among Business Education students, University of Benin, Benin City. Five research purpose and questions were drafted to guide the study. In the process of carrying at this study, work of various scholars and authors were reviewed. A descriptive survey was adopted for study design. A total number of 381 accounting education students in the department of Vocational and Technical Education students formed the population of study while 100 respondents randomly selected formed the sample size. Questionnaire was used as research Instrument. The validity of the instrument was established by the project supervisor and two (2) other lecturers in the department. A reliability coefficient of .768 was used for the study which was gotten using Cranach alpha method. The data were analyzed using mean and standard deviation. A mean of 2.50 was used as a benchmark for accepting the responses to the items formulated under each research question.

The study reveals that to a large extent, lack of use of instructional materials, shortage of time allocated to teaching accounting and writing of examinations, negative attitude and perception of students towards accounting, poor condition of learning environment as well as how competent available learning materials such as accounting textbook militate against effective teaching and learning of accounting among business education students. Therefore, it was recommended that efforts should be made by government, school administrators, students and other stakeholders in addressing the above problems by providing adequate and relevant instructional materials for teaching and learning of accounting, allocating more time both for teaching and learning as well as for examination of students, provision of more equipped and conducive teaching and learning environment, regular review of available accounting textbooks and changes in students' negative attitude towards accounting.

CHAPTER ONE

INTRODUCTION

Background of the Study

In Nigeria and perhaps most developing countries, the role of education as well as its importance for suitable development cannot be overemphasized. It has been viewed as the wheel upon which development thrives. Education is the most powerful instrument for inculcating into citizens of any country good attributes and values for national building (Asiyai, 2020). Education is the transmission of what is worthwhile and of great importance to the individual and the society at large to those who care to learn those skills and knowledge. This transmission is being carried out by those who are more knowledgeable in those skills and knowledge. Furthermore, Education can also be viewed as the medium through which skills, knowledge and attitudes are transmitted from one generation to another. Education enhances socialization and equips one with what is needed of him in the society he belongs to so as to contribute their quota in enhancing development and sustainable development. It can be seen as a means to an end and an end in its self. While highlighting the importance of education to any nation's growth,

Asiyai (2020), made mentioned that Education is the most powerful instrument for inculcating into citizens of any country good attributes and values for national building.

The scope of education is so wide and cut across all levels. It might be carried out by parents and other members of the family or by those who had received professional training in education. The place where this transmission is taking place is of great importance to whether it's an organized setting or not. This therefore suggest that education can be informal or formal. Informal education can be seen as a type of education which individuals received from parents, family members, community and local environment. This enables the individual to acquire knowledge of the history, customs, and traditions among others. It also enables him to have the knowledge of traditional methods of warfare, agricultural and trading technics among others which have sustain his society for centuries. Through informal education, an individual also acquire other skills and occupations which enables him to contribute his quota to the development of his or her immediate community. From the above, we can see that Informal education is acquired in an informal setting. Formal education on the other hand is organized and acquired in a formal setting such as universities, colleges, polytechnics among others which are set up by either individual, organizations and government. Skills, knowledge and attitudes taught and learnt in the formal education like the higher

education as well as other levels needs to be organized into curriculum (all learning experience that is planned or guided by the school whether it is carried out in groups or individually, inside or outside the school) as well as various courses and department. This had birthed different courses across various institutions of learning of which business education is one of them.

Business Education is a component of Vocational Education; a form of education in which in addition to general education, students are taught skills and knowledge that will make them to be both employable and self-employed. Business Education is a comprehensive term referring to that kind of educational process that provides avenue for the acquisition of general education alongside the study of technologies, related sciences, acquisition of practical skills and knowledge relating to occupations in various sectors of the economic and social life. Business education can be referred to that aspect of education that focuses on the teaching and learning skills relating to the operations of the business industry. It can also be seen as a form of education that introduces its products to skills and knowledge for and about a business. These skills enhance the performances of its products where ever they find themselves. These skills are not only aimed to be used in the business environments but also in the educational sector. These skills are expected to be transmitted by its products (business educators) in schools and other

learning environments to those who desire it. The various components of Business Education courses that formed different skills are effectively delivered to the learners to become entrepreneurs via digital entrepreneurial skills (Ukata and Amini, 2022; & Oyerinde, Onajite and Aina, 2020). These essential skills that are taught across various higher institutions involve accounting skills, business management skills, secretarial skills, marketing skills among others. For the purpose of this study, emphases will be on accounting skills been the coverage of this studies. Therefore, there is the need to lay foundation as to what accounting is.

According to Igben R.O. (2016), accounting is the process of collecting, recording, presenting and analysis/ interpreting financial information for users of accounting information. Some authors call it a systematic process for the purpose of emphases. This shows its step by step movement. The accounting skills is well needed in every business establishment and the country's economy in general for effective and efficient operation and survival.

Accounting is a wide field of study whose coverage cut across various important department of an organization. Accounting is sub divided into numerous parts each of which plays an important role towards the growth of a business and the economy at large. Examples of these types are; financial, managerial, cost, audit, public sector accounting

etc. At the University of Benin, Business Education curriculum includes the financial and managerial accounting though emphasis is more on financial accounting. Furthermore, business education student needs to be well equipped with these skills to make for effective delivering either as an educator, entrepreneurs or employee. This must first be visible in their performances in school tests, examinations and other school work.

Teaching from the instructors-centered is an activity in which knowledge is transmitted from someone who has acquired that knowledge to another person called the learner. Teaching from the learner-centered can be refers to the activity in which the instructor ensures that learning is made possible for learners by guiding, supporting and encouraging them in their active and independent creation of new knowledge. Furthermore, it can also be seen as a process of impacting knowledge and skills, giving instruction, information and enlightens with the aim of enhancing learning. Teaching is the profession that centers on educating people.

On the other hand, learning refers to the change in behavior after an instruction, skills or knowledge is introduced or taught. This can be proven or said to have occurred when skills and knowledge are effectively put to use by the learner. Effective teaching and learning is said to be achieve when the teacher is able to successfully impact the learner with the desire skills and knowledge and the learner in turn shows desired changes in

behavior. When the reverse becomes the case, ineffectiveness is said to have set in. The implication of this will be poor performance of students during their achievement test. On the other hand, good performance in those tests, examinations and other school work is a pointer that there was effectiveness in the process.

Available data over time in the department of vocational and technical education had shown a downward trend in terms of the outcome from the teaching and learning process of accounting. Reports of students' poor academic performance on yearly bases had proven the above assertion. There is no doubt that there is a high correlation between how well teaching and learning had taken place and the academic performance of the students. Analysis of student's continuous assessment performances in the department of vocational and technical education, shows ineffectiveness in the teaching and learning of accounting of business education students. Educational psychologists are of the opinion that learning is not yet complete unless there is a transfer i.e. the ability to use the skills learnt in one context in solving other similar problem, life situation etc. It can also be proven when the said learner is able to impact others with what he claims he had learnt. When this is not achieved the purpose of teaching and learning have been aborted. This no doubt shows that some militating factors in the teaching or learning process had found their way in.

Statement of Problem

The curriculum of Business education as a component of vocational education has been structured in a way that when effectively implemented, adequate and well-equipped labor force for the economy; capable of improving economic growth and development are produced. Personnel capable of been self-employed or take a paid employment whether be it a teaching or non-teaching job are birthed.

Accounting skill among others is one of such skills needed to properly equip business education graduates for the task and expectations ahead of them. The accounting skill helps in improving logical thinking and critical analyses. The only way this can be achieved is when there is effectiveness both in the teaching and learning process.

Yearly academic report of students' performance in accounting courses among business education students in University of Benin has been very poor compare to what is expected of them when there is effectiveness in the teaching and learning process. This is because of the correlation that exists between students' academic performance and extent to which effective teaching and learning had taken place. Furthermore, report by some researchers have shown that how well business education students perform in their tests and examinations will also tell how they well they will perform in the future career part.

Judging from the above information and psychologist theory that transfer of learning is an indicator that learning had occurred; learning can be said not to have taken place among the students. Effective teaching must have also been hindered since the desired effect for teaching could not be felt in the learner.

From the above prevailing abnormality, the researcher has saw the need to determine some of these factors militating against the effective teaching and learning of accounting courses among business education students in University of Benin. This is because in the face of these militating factors in the effective teaching and learning process, the purpose of this programme to its students would not be effectively achieved in this great citadel of learning. The continuity of this abnormality will cause another generation of poorly equipped business educator to be produced.

Purpose of the Study

The main purpose of the researcher is to identify those factors militating against the effective teaching and learning of accounting. Specifically, the study aimed to:

- Identify if the adequate use of instructional materials affects effective teaching and learning of accounting among business education students.

- Identify if time is a militating factor in the effective teaching and learning of accounting among business education students.
- Identify if students' attitude to the study of accounting affects their learning.
- Identify if the effective teaching and learning process is affected by how conducive the learning environment is.
- Identify if there are competent instructional materials for effective teaching and learning of accounting.

Research Question

- To what extent does adequate use of instructional materials affect effective teaching and learning of accounting among business education students?
- To what extent does time militate against effective teaching and learning of accounting among business education students?
- To what extent does students' attitude to the study of accounting affect their learning?

- To what extent does the environment affect the teaching and learning process of the students?
- To what extent is the availability of competent instructional materials for effective teaching and learning of accounting?

Significance of the Study

The findings of the study will be of great relevance to students and lecturers of department of vocational and technical education, government agencies, stakeholders and the general public.

The study will serve as a means of awareness to the department of vocational and technical education regarding factors militating against the effective teaching and learning of the course so as to put relevant things in place to reduce or eliminate them. It will help in exposing the students to the factors they need to address and the roles they have to play in enhancing their learning of accounting. This shall result in effectiveness in the teaching and learning of accounting thereby improving the performance of learners in course as well as the production of well-equipped business educators grounded in accounting skills and capable of enhancing the actualization of the goal of business education in Nigeria. This will help in correcting the present abnormality in the country.

Furthermore, this study will provide insight to the general public particularly researchers in this field.

Scope and Delimitation of the Study

This study focuses on Factors militating against the Effective Teaching and Learning of Accounting among Business Education Students. The research work is pertinent to business education student in University of Benin, Benin City, Edo State, Nigeria.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

This chapter presents the review of the related literature to the study. The review of literature was discussed under the following sub-headings:

- Theoretical Framework
- Concept of Business Education
- Concept of Accounting
- Concept of Effective Teaching
- Outline of Problem Militating Against Effective Teaching and Learning
- Review of related Empirical Studies.

Theoretical Framework

In this study, the researcher had adopted the Problem-Solving Theory by George Polya. This theory was identified in his book "How to solve it" and was published in the year 1945. The theory gave steps that can guild one is solving or attempting to solve any problem irrespective of the domain.

Polya identified four basic principles of problem solving. These are understanding the problem, devise a plan, carry out the plan and look back. The first principle involves

having adequate knowledge about the problem or issue at hand, the second principle have to do with deciding on the appropriate strategy to be used or adopted in carrying out the study, the third principle involve the actual carrying out of the study by sticking to the strategy chosen for the study and lastly, reflecting back on what have been done, what worked or didn't work. This according to him will help in determining the progress so far and guild future study.

Polya promoted that the application of general problem-solving strategies was key to problem-solving expertise and intellectual performance. Therefore, since these heuristic methods can be applied to a problem in any content domain; thus, they are considered to be general problem-solving skills, hence can be adopted and followed in solving any problem.

Ineffectiveness in the teaching and learning process is a serious problem requiring prompt attention in ascertaining the reasons for its continuous existence. It also requires that appropriate steps or guidelines in ascertaining these problems been known and strictly adherence to. All these efforts are aimed at ensuring that our goals are met and pace is set for future study. Therefore, this theory is considered suitable for this study and hence adopted.

Concept of Business Education

The concept of business education is a wide one depending on the background, orientation of the respondent among other factors. The concept means different things to different persons depending on the understanding of who is defining it; from a business administrator, educator, and layman among other persons. As a result of this diversity, defining this concept can be likely to the blind man and the elephant in which each of the blind men explained the elephant from what they felt when they touched the different part of the elephant. Some called it a snake, spear, wall and even a rope.

Azuka and Nwosu (2018), defined business education as that part of educational process which concern its self with vocational preparation for a career in teaching business and also with business information important for every citizen and customers in order that it may better understand and use his business and economic surrounding. Furthermore, Osula (2002), was cited by Azuka and Nwosu (2018), as that facet of educational training that helps individuals to acquire relevant skills needed for living. Business education is therefore important to business survival just as oxygen is to human living because it both train the learner to be useful to itself and his environment or nation at large.

As a subset of vocational education, business education incorporates the acquisition of skills, knowledge, attitudes necessary to undertake a career in the business world either as

an employee or self-employed in addition to general education there by making the individual useful to both himself and his nations at large. The whole end result of business education is for and about business.

Business education can also be seen as that branch of education that involves the teaching of skills and operations of the business industry. This field of education takes place at levels, including secondary and higher education institute. In Nigeria universities, business education programme is aimed at providing the beneficiaries with a solid education in business, education in economic and job competency, education for career preparation and exploration as well as education for social and work adjustment (Joseph N.C & Nwokuke F.O, 2020).

Business education can be summarized to be a form of education that does not only helps in impacting knowledge and skills to be a good citizen of a nation (education) but in addition impact such individual with skills to be a productive individual in the business environment by equipping such individual to be employable and also to be self-employed thereby contributing to economic growth and development of a nation.

Esene R.A (2012) while citing what Eni. Osu O. (1974) called the mission of business education summarized the aim and objectives of business education as;

- To educate individuals for and about business
- To provide career information that helps students relate their interests, needs, and abilities to occupational opportunities in business
- To provide educational opportunities for students preparing for career in field other than business to acquire business knowledge and skills needed to function effectively in those careers, for example, to handle effectively both oral and written communications and to develop effective interpersonal and human relations
- To provide a continuous programme of planned learning experiences designed to equip individuals to fulfill effective three which are; to produce goods and services as workers, to use the results of production as consumers and to make judicious social-economic decisions as citizens.

Robert Esene went further to translate the aim and objectives of business education into what he calls the two-fold philosophy of business education. These are listed below;

- Business education offers to every individual an opportunity to develop those skills, abilities and understanding that will enable him to handle competently his personal business affairs, to develop an understanding of the vocational opportunities available in the broad field of business, and to assume his

citizenship responsibilities through enlightened participation and an understanding and appreciation of the Nigeria enterprise system

- Business education offers to the student who wishes to pursue a career in business an opportunity to develop those skills, abilities and understanding that will enable him to enter, perform, and progress in a business occupation after graduation from senior school or to enter a post-secondary vocational programme; and it provides him with occupational intelligence to enable him to fit into and find job satisfaction in the labour force of our complex and dynamic economy.

Hence, it would not be a fallacy if someone should see the knowledge of business education to be an essentiality to any intending entrepreneur, an effective educator in the field of business, the business world, and the nation's economy at large.

Concept of Accounting

Among other skills needed by a business educator is the accounting skills. As important as it is, anyone who intent to be an entrepreneur needs to be either knowledgeable in it or have a well-balanced accounting system man by a competent hand. It essentiality to a business whether small, medium or large scale can never be over emphasis. Hence, it can be referred to as the life wire of every business because the day to day running of the business, making productive decisions that will enhance such business are dependent on

its information and analysis. It is therefore important to explain this concept seeing its relevance to the business education programme and this research.

Igben (2016), defines accounting as the process of collecting, recording, presenting and analysis/ interpreting financial information for users of accounting information. Accounting can be seen as the bookkeeping methods involved in making a financial record of business transactions and in the preparation of statements concerning the assets, liabilities and operating business results. American Institute of Certified Public Accountants (1941), defined accounting as the art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions and events which are in part at least of financial character and interpreting the results thereof. It is seen as a system that measures, organizes, and communicates financial information about a specific business, government, or other entity in addition to managing the financial accounts of such business, entity, or government.

Accounting can be viewed as quantifying, processing and communication of financial and non-financial information about economic entities such as businesses and corporation. Therefore, most authors and scholars see it as the language of business because the results of an organization are determined or revealed by the accounting information. The performances of the business are related to its stakeholders such as the investors,

creditors, public, employees, government and the management via accounting information. Accounting is generally known as indispensable part of record on how business activities are carried out (Ugwunwoti, 2013).

American Accounting Association (AAA) defines accounting as the process of identifying, measuring and communicating economic information to permit informed judgment and decisions by the user of the information. Seeing the diversity of accounting, it is therefore important to highlight some of its branches. Adetula and Uchena (2019), gave the following branches of accounting;

- Financial Accounting
- Cost Accounting
- Management Accounting
- Tax Accounting
- Fiduciary Accounting
- Forensic Accounting
- Public Sector/ Government Accounting
- Project Accounting
- Social Accounting
- Human Resource Accounting

- Environmental Accounting

Some of these are briefly explained below;

Financial Accounting: Financial accounting involves the process of recording, classifying business transactions, preparing and presenting financial statements or report. It follows the Generally Accepted Accounting Principle (GAAP) and focuses on historical cost.

Cost Accounting: Cost accounting refers to the process of recording, classifying, presenting and analyzing cost. This branch of accounting considers all factors of manufacturing to accurately determine the cost of a project. It is very important for manufacturing companies because of their complicated costing process. Cost accounting monitor project for waste and cost control.

Management Accounting: Management accounting focuses on providing information for internal users and management. It involves financial analysis, budgeting and forecasting, cost analysis, business decision evaluation and related areas.

Tax Accounting: Tax accounting is a branch of accounting that helps client complies with rules set by the tax authorities. It reports on the effect of taxes on a business and may offer advisory services o minimizing taxes or the consequences of tax decision.

Fiduciary Accounting: Fiduciary accounting is concern with accounts that are managed by a person who is trusted with the supervision and management of property or for the benefits of others. Example of this branch of account is bankruptcy management.

Forensic Accounting: Forensic accounting covers court and litigation cases, fraud investigations, claims and disputes resolutions and other areas involving legal matters.

Purpose of Accounting in a Business

The purpose of accounting is to accumulate and report on financial information about the performance, financial position, and cash flow of a business.

This information is hence used to reach decisions about how to manage the business, invest in it or lend fund to it. This information is accumulated in accounting record, which are gotten either through such standardized business transactions as customer invoicing or supplier invoices or through more specialized transactions known as journal entries generally called source documents.

Once this information has been stored in accounting records, it is usually compiled into statement. Below are some of these statements or document as stated in International Accounting Standards (IAS) 1;

- Statement of profit or loss account and other Comprehensive Income
- Statement of Financial Position
- Statement of Cash Flow
- Statement of Changes in Equity
- Note to the Account and Accounting Policies
- Comprehensive Statement of Financial Positions.

Other reports aside the above as stipulated by Companies and Allied Matter Acts (CAMA)

2020 are:

- Statement of Value Added
- Directors Report
- Auditors Report
- Five years Historical Summary
- Group Financial Statement.

Concept of Effective Teaching and Learning

In its simplest form, the impacts of information or skills to another, can be described as teaching. By impacting, we mean to share information, knowledge or skills. The whole purpose of teaching is to bring about permanent change in the behavior (learning) of the person been taught. Hence, the end point of teaching can generally be term learning. It is

an intended activity to bring about learning. What determines the kind of learning outcomes is the appropriate knowledge given to the students by a variety of pedagogies (Ahmed A. A.,2017). No wonder John Dewey & Morrison, 1934 stated that teaching is to learning as buying is to selling. Therefore, teaching and learning cannot be separated from each other as both works together in attaining common goal.

Teaching is a form of interpersonal influence aimed at changing the behavior potentials of another person. Teaching is a set of events, outside the learners which are designed to support internal process of learning. The Mariam Webster Dictionary (2016), defines teaching as the act of imparting or providing knowledge or skills to another. Thus, the act, occupation, or profession of a teacher. It encompasses both instruction in procedures, a process to guiding pupils to the information they will need and challenging them to engage in thinking about concepts they construct in their mind. All of these are needed in order to teach students to become fully functioning individuals with good thinking capacities.

Furthermore, Amidon (1967), defined teaching as an interactive process, primary involving classroom talk which takes place between teacher and pupils and occurs during certain activities. Teaching can also be seen as the guidance of pupils through planned activities so that the pupils may acquire the richest learning possible from these

experiences (Derville, 1966). Teaching involves adequate planning, organizing, designing controlling, motivating and inspiring others to learn, using standardized principles or techniques in impacting worthwhile knowledge and skills. The aim to enhance intellectual capabilities, developmental and cognitive intellectuality, foster psychological skills and draw out neuro-physical talent of the learners should be the focus of every teacher. The cognitive, affirmative and psychomotor development of the learner should be the focus during the teaching process. Teaching requires those committed to it to possess knowledge and the methods of impacting it for the purpose of bringing about positive change in the learners' behavior or activity.

Effective teaching demands from the teacher to possess pedagogical skills in education. Florence Iyamu in Egbochukwu (2015) stated that an effective teacher should possess the following characteristics

- Subject matter competence
- Instructional strategies
- Thinking skills
- Constructing objective and lesson plan
- Developing appropriate teaching method base on the level and stage of the learner.

Haven established the fact that the end point of teaching is to enhance learning, it is therefore important to throw light on what learning is.

Learning involves the acquisition of knowledge or skills which are not innate in such individual. Learning is relatively enduring change in behavior which is a function of a function of prior knowledge (Marx, 1971). Ijeoma Alike in Egbochukwu (2015) highlighted that learning is a process that cannot be directly observed but inferred or noticed from behavioral changes due to practice. Learning can be viewed as a relatively permanent change in behavior that is brought about by experience. Mbah and Umurhurhu (2016) stated that the assessment of learning is through a permanent change in student behavior.

As simple as the term leaning might look, it must be noted that unless there is transfer of learning, learning is said not to have taken place. Transfer of learning is the ability to apply previous learning to a new situation, problem, or future learning (Darling-Hammond & Branford, 2005). Oladele, 1998; in Ataha, (2005) sees it as the application of knowledge in the understanding and solution of new problems and the use of old habits in dealing with new situations.

Effectiveness is the extent to which an activity fulfills its intended purpose or function. It is the extent to which an activity carried by an individual, organization or group of individuals among others are able to meet predetermine objective or goals.

Effectiveness in general is the extent to which stated objectives are met. It is the ability to achieve stated goals. It is different from efficiency, which is measured by the volume of output or input used. As a primary measure of success of a programme or of a higher education institution, clear indicators, meaningful information, and evidence best reflecting institutional effectiveness with respect to student learning and academic achievement have to be gathered through various procedures (inspection, observation, site visits, etc.).

United Nations Educational, Scientific and Cultural Organizations (UNESCO), 2009 defined Effectiveness as an output of specific review/analyses (e.g., the WASC Educational Effectiveness Review or its Reports on Institutional Effectiveness) that measure (the quality) the achievement of a specific educational goal or the degree to which a higher education institution can be expected to achieve specific requirements. Teaching and learning can be effective if it has an effect and is able to bring about intended results (Ndirangu, 2012). Various scholars are of the opinion that the purpose of effective teaching methods is to keep learners interested and actively involved in the

learning process, to create immediate and long-term impact on the learner, to achieve the desired objectives and provide means for the learner to learn.

Teaching effectiveness is dependent upon the interaction between the teacher subject matter knowledge and teaching ability. For instance, an individual may possess a mastery of subject-matter knowledge yet be unable to design and implement instructional methods to enhance student learning due to a lack of pedagogical ability. On the other hand, another individual may possess good pedagogical skills but still have limited subject mastery. From each of the above scenario, it is evident that both will end up not bringing about desired effect or proposed objective. This means effective teaching requires that an intending knowledge and skills to be impacted on the learner must be conducted using the appropriate instructional methods as well as balanced mastery of the knowledge among others. Therefore Florence Iyamu (2015) cited in Egbochukwu (2015) the following as evidence of effectiveness in the teaching and learning process;

- Active student engagement
- Enthusiasm in teaching
- Clarity of concept or terms to the learner
- Realization of stated goals or objectives.

Outline of Factors Militating Against Effective Teaching and Learning

According to a research carried out by Anaka Ebere Ifeoma (2012), a final year student of University of Benin on the Causes of Poor Performance of Business Education Student in accounting courses, highlighted the following problems among others as problems;

- **Lack of qualified lecturers:** This problem had caused a lot of issues to the teaching and learning process. Ngwenya (2014) and Tirosh (2008) stated that, effective teaching requires an ample understanding of a subject's leading concepts, as well as an ability to make connections among topics. This assertion seems to show that teachers lacking subject content knowledge of the subjects being taught are ill-equipped to explain and represent topics in ways that make sense to learners. In Africa according to Morris, about fifty (50%) of those teaching accounting are not adequately trained for the job of accounting (Morris, 1979). In the teaching and learning process, the preparation as well as experiences gained from on-going schooling activities places an important role in the ways they will influence learning. Therefore Murphy (2009), in a study conducted at the University of Exeter in France, asserts that the importance of subject knowledge in the preparation of teaching activities should be clearly recognized. According

to the research, teaching process begins with the teacher's understanding of what is to be taught.

- **Inadequate time allotted to the teaching of accounting in school timetable:**

This is another issue faced in the teaching and learning of accounting. Allocated time on the timetable for teaching accounting is not relatively enough for doing extensive explanations on the topics to the students. Imagine giving three hours to teaching accounting for a week which will need to cover a complete topic. It will definitely result in explaining just few points leaving the rest to the student to understand by themselves; whether they understand them or not. The lecturers have to rush each of the topics if they must complete the course outline. This will end up militating against the student learning the topic which will also affect subsequent topics because accounting have interconnectivity of which learning in one topic determine learning another.

- **Lack of adequate effective teaching instructional aids and materials:** The instructional aid and material plays a vital role in any teaching and learning process. They help to stimulate the learner to learn. They also assist the teachers in making meaningful impact. Instructional aids and materials for teaching accounting include accounting textbooks, whiteboard, public address system, projector, computer etc. Some of these materials such as projector, computer

system etc. are not available. Others such as white board are in a bad condition. Therefore, seeing what is demonstrated on them are not always clear while looking at it from a distance. The textbooks available for teaching and learning possess a lot of arithmetic errors, different approach to solving same problem and little or no explanation to some the accounting. Florence Iyamu stated in Egbochukwu (2015) that instructional materials that are often used should be readily available as this will help in minimizing time waste, rush and distraction. This will help in enhancing effective classroom management where teaching and learning can go smoothly. Nsegumuremyi and Hesbon (2021) stated that instructional materials play a significant role in the promotion of teaching and learning outcome. According to them, usage of relevant materials stimulates students to become more attentive and motivated in classroom setting.

- **Poor interest in accounting from the part of student:** Many students find it difficult to learn accounting and hence affect achieving effectiveness in the teaching of the course as a result of poor interest in the lesson. Hence, the students end up not putting their mind in the lesson while it's been taught; give little or no time to studying the lesson as well as other negative attitude to the study of the course. These issue of interest in connected to some factors such as peer group

influence, lack of instructional material, lecturers' competency, poor teaching method as well as students' perception as regarding the course.

- **Problem of the teaching and learning environment:** Abbott S. (2014) stated that the school or learning environment is an essential element for teaching and learning to take place effectively. In the opinion of Alexander D. (2013), a conducive and healthy school environment shapes the attitudes which children develop toward the school as well as promotes teaching and learning. A safe and healthy physical environment requires a good location and safe buildings; protection from excessive noise; natural light; clean indoor air and water; a healthy outdoor environment; and healthy school-related activities including safe management and maintenance practices, use of non-toxic cleaning supplies, careful use of pesticides, vector control and use of non-toxic art supplies. To support the above assertion, Blum (2015), opined that students who attend schools with a positive, respectful climate are able to focus on learning and hence realize their academic, interpersonal and athletic potential. Such schools have clearly and explicitly communicated policies and procedures that set clear boundaries for respectful, non-violent treatment of school community members and support an environment that is free of negative and harmful physical, social, emotional and intellectual language and actions. A positive and conducive school climate

provides a solid foundation for supporting students' academic achievement and development of positive attitudes and behaviors.

The class room environment is the physical characteristics of the class room. It encompasses things like the size of the room, how dark or light it is what the temperature is like, whether it has carpeting or just concrete, etc. (Pohnpei M. 2010). The major importance of the physical environment is that it can affect students' comfort and to some extent, their ability to learn. Students who are uncomfortable are unlikely to learn as well as those who are comfortable. In addition, the environment can affect the morale of students. If they feel their classroom is physically worse than those of richer kids, for example, they might be discouraged and upset and less willing to learn. Njoku and Yaya (1997) cited in Kwa S.K. (2017) stressed that a classroom atmosphere of love, trust, humanity and co-operation and mutual respect creates a very favorable or conducive climate for learning to take place effectively. Hence, a classroom setting that is conducive will remove charged emotions and bring serenity for increased learning among students. Poor classroom climate brings class distraction and other vices which will disturb learning by the students.

Conducive environment capable of enhancing effective teaching and learning can be achieved through the organization of the classroom, class size-the number of children in

each class should be manageable, physical organization of the class to ensure good seating arrangement, floor space and placement of the chalkboard at the center of the classroom. The classroom should be well illuminated with enough light and there should be free flow of air through adequate ventilation. The teachers and children's disposition should reflect cheerful atmosphere. The teacher should show interest and concern for her children and work. In the classroom the teacher's voice should be audible, controlled and should be heard by every member of the class.

Review of related Empirical Studies

According to the study by Agbogidi Faith Roli (2008) on "An Assessment of Problems Encountered by Students Studying Accounting in a Higher Institution in Nigeria"; a total of 150 respondents in the University of Benin were used as sample drawn with the use of a questionnaire as an instrument for data collection from 1025 students studying accounting across the various levels. The students' supervisor validated the instrument while the reliability was 0.8 determine by subjecting the result to Pearson correlation formula. The research among others revied that the teaching method adopted by the lecturer affect extent to which students reflected in their performance. The availability of conducive learning environment as well as efficient infrastructure also affects how students learn. Large class sizes that suppress the capacity of the classroom also affect

effective learning and teaching process. The compliment the opinion of Alexander (2013), that a conducive and healthy school environment shapes the attitudes which children develop toward the school as well as promotes teaching and learning. Regarding the allocation of time for the teaching and learning process, it was gathered that the time is not sufficient enough. The research also stressed the need for more sufficient accounting teacher that has sound knowledge in both the course as well as a detail understanding of the pedagogy of teaching.

Anaka Ebere Ifeoma (2012), carried at a study on the “Causes of Poor Performance of Business Education Students in Accounting Course”. The population was 400 students which were taking from University of Benin. The sample size was 120 people; descriptive survey was adopted for design of study while a self-centered questionnaire was used as instrument for data collection which comprises of thirty-two (32) question. The validity was done by an expert from her department (Vocational and Technical Education) while the reliability was done using test re-test reliability. Simple percentage was used for data analysis for research question. The study reveal that instructional materials play a significant role in teaching and learning of accounting in University of Benin; without the use of instructional materials in teaching accounting, the subject cannot be taught effectively and learning cannot take place. This compliment

Nsegumuremyi and Hesbon (2021) statement that instructional materials play a significant role in the promotion of teaching and learning outcome. According to them, usage of relevant materials stimulates students to become more attentive and motivated in classroom setting.

Another study was carried out by Osuchukwu Akuchinyere (2018) on the “Factors Influencing the Performance of Students in Financial Accounting Subject in all Government Owned Secondary School in Enugu East Local Government Area of Enugu State. The population was 2331 while the sample size was 341. Questionnaire was used as instrument for data collection. The validity was done using face validity by experts in measurement and evaluation. The reliability was obtained using Pearson product moment correlation and the result was 0.85 which was considered acceptable. The research revealed among others that the approach of the teachers while taking the course makes the students to erroneously believe that the course is difficult and hence find it difficult to learn effectively. The absence of instructional materials is also a contributing factor as well as student poor interest in the course such as absence from class, failure to get their notes updated and poor attitude to studying the course. Hence in the light of these factors, they find it difficult to learn effectively thereby making the desired change in their behavior less attained. This reaffirm Nsegumuremyi and Hesbon (2021) statement

stated earlier on the ended for using instructional materials to attain effectiveness in the teaching and learning, Ngwenya (2014) and Tirosh (2008) stated that, effective teaching requires an ample understanding of a subject's leading concepts, as well as an ability to make connections among topics.

CHAPTER THREE

METHODOLOGY

This chapter describes the research methodology that was used in the study under the following sub-headings:

- Design of the Study
- Population of the Study
- Sample and sampling Technique
- Research Instrument
- Validity of the Instrument
- Reliability of the Instrument
- Method of data Collection
- Method of data Analysis.

Design of the study

The designed that was adopted for this study is a survey research design. The survey research design is fact-finding in nature. It is interested in the accurate assessment of the characteristics of a whole population through the study of a sample considered to be the representative of the entire population (Omorogiwa, 2019). According to Eboh (2009),

Survey research design focuses on selective dimension of a phenomenon and measures them in a systematic and precise manner. This research design is appropriate for this study because it was set out to identify Factors militating against the Effective Teaching and Learning of Accounting among Business Education students in University of Benin. It also provided an opportunity for the researcher to make an in-depth study. The research design also ensured that the study was void of bias and hence the finding and conclusion were suitable for making references, guide for further studies, planning and decisions making.

Population of the study

The population of this study comprises of three hundred and eighty-one (381) business education student offering accounting in University of Benin, that is, 100 level to 400 level.

Sample and Sampling Technique

Sample size of 100 students was used for the study which was drawn across the various levels (100 to 400 levels). The researcher adopted the simple random sampling technique which ensured that each respondent have equal chance of been selected from the population.

Research Instrument

The research instrument that was adopted for data collection in this study was the questionnaire. This was carefully designed to gather students own view or responses on the factors militating against the effective teaching and learning of accounting among business education students, University of Benin. It was divided into two sections: A and B. Section A gathered the demographic data of the respondents; sex and level while section B consisted of thirty (30) items each relating to at least one research question. The respondents were provided with four (4) options and are expected to select from the provided options indicating with a tick (✓). The response for each research question 1,2,3 and 4 was rated on four-point rating scale ranging from Strongly Agreed (SA)=4, Agreed (A)=3, Disagreed (D)=2 and Strongly Disagreed (SD)=1.

Validity of the Instrument

In ensuring the validity of the instrument (questionnaire), the researcher presented the questionnaire to the supervisor and two other lecturers in the Department of Vocational and Technical Education, University of Benin, Benin City. Their judgment as to the validity of each of the items in the instrument was been considered. All necessary corrections were made before the commencement of actual administration.

Reliability of the Instrument

The reliability of the study was determined by using Cronbach alpha method. In determine the internal consistency of the items of the questionnaire, the instrument was administered to ten (10) 400 level students of Accounting Education, Faculty of Education which form part of the population of study. Their responses were coded and inputted into the computer using the statistical package for special science (SPSS) giving a result of .768 which was considered reliable.

Method of Data Collection

Copies of the questionnaire were administered personally by the researcher. The questionnaires were immediately retrieved from the respondents upon filling in their responses.

Method of Data Analysis

Mean and standard deviation was employed for data analysis of each of the item. While the mean was used to determine the degree of response, the standard deviation was used to determine the extent to which the respondents' responses cluster or deviate around the mean.

CHAPTER FOUR

PRESENTATION OF RESULTS AND DISCUSSION OF FINDINGS

This chapter deals with data analysis and the discussion of the findings of the questionnaires administered. The responses were analysed using SPSS and results of the analysis are presented below according to the order of the research questions that guided the study.

The data analysis for the demographic information was carried out using simple percentage. The results are presented in Tables 4.

Table: 1 Gender of Respondents

Gender	Frequency	Percentage
Male	40	40%
Female	60	60%
Total	100	100%

The results in Table 1 shows that 40% of the respondents were male while 60% were female. This implied that majority of the' respondents sampled for the study were female.

Table: 2 Level Distribution

LEVEL OF DISTRIBUTION	FREQUENCY	PERCENTAGE
100L	16	16%
200L	19	19%
300L	25	25%
400L	40	40%
Total	100%	100%

The level distribution indicated that majority of the sampled respondent's level is 40% which are 400L. This was followed by respondent's in 300L with 25%, followed by 200L students with 19% and 16% respondents are students in 100 level. The majority respondents in this study are the 400 level students.

Research Question 1: To what extent does the adequate use of instructional materials by lecturers affect effective teaching and learning of accounting among business education students?

To answer research question 1, mean and standard deviation were used and the result is presented in Table 3.

Table: 3

	ITEMS	N	MEAN	SD	REMARK
1	Lack of use of instructional materials limit the extent to which effective teaching and learning take place.	100	3.10	1.048	Agree
2	The instructional materials used by accounting lecturers determine how effective teaching and learning will be.	100	3.08	1.059	Agree
3	There are no relevant instructional materials in teaching and learning of accounting	100	1.77	.97	Disagree
4	Shortage of relevant Instructional materials affect effective teaching and learning of accounting	100	3.08	1.059	Agree
5	Teaching without relevant instructional materials makes teaching and learning boring.	100	3.08	1.059	Agree
6	Using relevant instructional materials by lecturers will improve effective teaching and learning	100	3.10	1.041	Agree
	Grand Mean		2.86	1.041	Agree

SOURCE: Field Study 2022.

From the analysis in table in 3 above, the researcher presents the responses by the respondents to the questionnaire item 1 to 6 in relation to first research question which sought to determine how adequate use of instructional materials by lecturers affect effective teaching and learning of accounting among business education students. In response to research question one, table 3 shows that the respondents agree with items 1, 2, 4 5 and 6 which has a mean ration of 3.10, 3.08, 3.08,3.08 and 3.10, which is above the criteria mean of 2.50 and item 3 disagree with a mean ratio of 1.77 which is less than the criteria mean of 2.5. This indicated that majority of the respondents agreed that lack of use of instructional materials limit the extent to which effective teaching and learning take place, the instructional materials used by accounting lecturers determine how effective teaching and learning will be, shortage of relevant instructional materials affects effective teaching and learning of accounting, teaching without relevant instructional materials makes teaching and learning boring and that using relevant instructional materials by lecturers will improve effective teaching and learning among accounting education student.

Research Question 2: To what extent is time a militating factor in the effective teaching and learning of accounting among business education students?

To answer research question 2, mean and Standard deviation were used and the result is presented in table 4.

Table 4:

	ITEM	N	MEAN	SD	REMARK
7	The time allocated to teaching accounting is not always enough for students to ask questions	100	3.09	1.055	Agree
8	The time allocated for the teaching of accounting is not always enough for lecturers to cover a topic adequately	100	3.85	1.032	Agree
9	The time allocated for writing accounting examination is not always enough for the students	100	3.09	1.055	Agree
10	It takes a lot of times to process new knowledge or content	100	3.09	1.055	Agree
11	Allocating more time for teaching will aid effective teaching and learning	100	3.85	1.028	Agree
12	Time factor affect effective teaching and learning of accounting among Business Education student	100	3.06	1.040	Agree
	Grand Mean		3.33	1.044	Agree

SOURCE: Field study 2022

From the analysis in table in 4 above, the researcher presents the responses by the respondents to the questionnaire item 7 to 12 in relation to second research question two

which sought to find out how time serves as a militating factor in the effective teaching and learning of accounting among business education students. In response to research question two, table 4 shows that the respondents agree with items 7, 8, 9, 10, 11 and 12 which has a mean ration of 3.09, 3.85, 3.09,3.09,3.85 and 3.06, which is above the criteria mean of 2.50. This indicated that majority of the respondents agreed that the time allocated to teaching accounting is not always enough for students to ask questions, the time allocated for the teaching of accounting is not always enough for lecturers to cover a topic adequately, the time allocated for writing accounting examination is not always enough for the students, it takes a lot of times to process new knowledge or content and that allocating more time for teaching will aid effective teaching and learning. It was revealed that time factor affects effective teaching and learning of accounting among Business Education student.

Research Question 3: To what extent does students' attitude to the study of accounting affect their learning?

To answer research question 3, mean and Standard deviation were used and the result is presented in table 5.

Table: 5

	ITEM	N	MEAN	SD	REMARK
13	Laziness of students towards studying accounting affects how effective they learn.	100	3.11	1.046	Agree
14	Students' that does not come to class often find it difficult to learn effectively.	100	3.12	1.036	Agree
15	Personal studies enhance students to learn better.	100	3.13	1.019	Agree
16	Studying what is taught after class and reading ahead of a class improve learning of accounting.	100	3.08	1.059	Agree
17	Students' perceptions about accounting affect how effective they learn.	100	3.13	1.019	Agree
18	Students that have negative interest towards accounting find it difficult to understand what is been taught or read.	100	2.81	1.006	Agree
	Grand mean		2.54	1.030	Agree

SOURCE: Field study 2022

From the analysis in table in 5 above, the researcher presents the responses by the respondents to the questionnaire item 13 to 18 in relation to third research question which sought to find out how students' attitude to the study of accounting affects their learning. In response to research question three, table 5 shows that the respondents agree with items 13, 14, 15,16,17 and 18 which has a mean ration of 3.11, 3.12, 3.13, 3.08, 3.13 and 2.81, which is above the criteria mean of 2.50. The above responses indicates that majority of the respondents agreed that laziness of students towards studying accounting affects how effective they learn, that students' that does not come to class often find it difficult to learn effectively, that personal studies enhance students to learn better, studying what is taught after class and reading ahead of a class improve learning of accounting, students' perceptions about accounting affect how effective they learn and that students that have negative interest towards accounting find it difficult to understand what is been taught or read.

Research Question 4: To what extent does the environment affect the teaching and learning process of the students?

To answer research question 4, mean and Standard deviation were used and the result is presented in table 6.

Table: 6

	ITEM	N	MEAN	SD	REMARK
19	Accounting classes in UNIBEN are always over crowded	100	3.08	1.059	Agree
20	Teaching large class size makes it difficult to impact the desired knowledge	100	3.09	1.055	Agree
21	Learning in a large class size makes learning difficult	100	3.13	1.032	Agree
22	Teaching of accounting in a quiet environment will enhance effective teaching and learning.	100	3.08	1.059	Agree
23	Conducive environment promotes effective teaching and learning.	100	3.09	1.055	Agree
24	Provision of better learning environment will promote effective	100	3.08	1.059	Agree
	Grand Mean		3.09	1.053	Agree

SOURCE: Field study 2022

From the analysis in table in 6 above, the researcher presents the responses by the respondents to the questionnaire item 19 to 24 in relation to fourth research question which sought to find out how the environment affect the teaching and learning process of the students. In response to research question one, table 6 shows that the respondents agree with items 19, 20, 21, 22, 23 and 24 which has a mean ration of 3.08, 3.09, 3.13, 3.08, 3.09 and 3.08, which is above the criteria mean of 2.50. This indicates that majority of the respondents agreed that accounting classes in university of Benin are always over crowded, that teaching large class size makes it difficult to impact the desired knowledge, that learning in a large class size makes learning difficult, that teaching of accounting in a quiet environment will enhance effective teaching and learning, that conducive environment promotes effective teaching and learning and the provision of better learning environment will promote effective.

Research Question 5: To what extent are there competent materials for effective teaching and learning of accounting?

Table 7:

	ITEM	N	MEAN	SD	REMARK
25	Most of the available accounting textbooks are not suitable for learning	100	3.09	1.055	Agree
26	There are no adequate classrooms for learning	100	2.85	1.032	Agree
27	The available whiteboards are in poor condition	100	3.09	1.055	Agree
28	The desks and chairs are not enough for the students to learn	100	3.09	1.055	Agree
29	There is urgent need to review accounting textbook over mistakes and errors	100	3.85	1.028	Agree
30	Sound system is not in adequate supply	100	3.06	1.040	Agree
	Grand Mean		3.005	1.714	Agree

SOURCE: Field study 2022

From the analysis in table in 7 above, the researcher presents the responses by the respondents to the questionnaire item 25 to 30 in relation to fifth research question which sought to find out whether their competent materials for effective teaching and learning

of accounting. In response to research question five, table 7 shows that the respondents agree with items 25, 26, 27, 28, 29 and 30 which has a mean ration of 3.09, 2.85, 3.09, 3.09, 3.85 and 3.06, which is above the criteria mean of 2.50. This indicated that majority of the respondents agreed that most of the available accounting textbooks are not suitable for learning, that there are no adequate classrooms for learning, that the available whiteboards are in poor condition, that the desks and chairs are not enough for the students to learn, that there is urgent need to review accounting textbook over mistakes and errors and that sound system is not in adequate supply to aid teaching and learning. This is in Accordance with the work of Nsegumuremyi and Hesbon (2021), stated that instructional materials play a significant role in the promotion of teaching and learning outcome. According to them, usage of relevant materials stimulates students to become more attentive and motivated in classroom setting.

Discussion of findings

A descriptive survey method was used for this study and a sample size of 100 was used. Data analysis of the research question reveals that adequate use of instructional materials by lecturers affect effective teaching and learning of accounting among business education students. Lack of use of instructional materials or the use of inadequate instructional materials limit the extent to which effective teaching and learning take place.

Hence, shortage of relevant instructional materials affects effective teaching and learning of accounting and makes the process boing. This can be seen from the mean ranging from 3.08 to 3.10.

In research question two, it was revealed that time is a militating factor in the effective teaching and learning of accounting among business education students as shown in the mean ranging from 3.06 to 3.85. The analysis indicates that the time allocated to teaching accounting is not always enough for students to ask questions none for the lecturers to cover a topic adequately bearing in mind that it takes a lot of times to process new knowledge. Also, in writing accounting examination, the allocated time is not always enough for the students. or content. It was revealed that time factor affects effective teaching and learning of accounting among Business Education student therefore, allocating more time for teaching will aid effective teaching and learning.

In research question three, it was reveal that students' attitude to the study of accounting affects their learning. This was shown by the mean ranging from 2.81 to 3.13. It hence indicates that laziness of students towards studying accounting affects how effective they learn. Therefore, students' that does not come to class, those that don't engage in personal studies and those who don't read what have been taught and what will be taught ahead of the class often find it difficult to learn effectively. Also, students that have

negative interest towards accounting or wrong perception about accounting always find it difficult to understand what is been taught or read.

In research question four it was revealed that, the environment affects the teaching and learning of accounting. This was shown by the mean ranging from 3.08 to 3.13. The analyses indicated that accounting classes in university of Benin are always over crowded, teaching large class size makes it difficult to impart the desired knowledge and that learning in a large class size makes learning difficult. It was seen that teaching of accounting in a quiet and conducive environment as well as provision of better learning environment will promote effectiveness in the teaching and learning process.

In research question five it was revealed that there are no competent materials for effective teaching and learning of accounting. This was shown from the mean ranging from 2.85 to 3.85. The findings hence reveal that most of the available accounting textbooks are not suitable for learning, that there are no adequate classrooms for learning, that sound system is not in adequate supply, that the available whiteboards, desks and chairs are either in poor conditions or are not in sufficient supply for the students to learn. It was also reveal that there is urgent need to review accounting textbook over mistakes and errors.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

Summary

This study was aimed at investigate Factors militating against effective teaching and learning of accounting among business education student, university of Benin. This study reviewed works of several authors. The purpose of the study was to identify if the adequate use of instructional materials affects effective teaching and learning of accounting among business education students, if time is a militating factor in the effective teaching and learning of accounting among business education students, if students' attitude to the study of accounting affects their learning, if the effective teaching and learning process is affected by how conducive the learning environment is and if there are competent instructional materials for effective teaching and learning of accounting. To guide the study, fives research questions were raised which are; to what extent does adequate use of instructional materials affect effective teaching and learning of accounting among business education students? To what extent does time militate against effective teaching and learning of accounting among business education students? To what extent does students' attitude to the study of accounting affect their learning? To what extent does the environment affect the teaching and learning process of the students?

And are there competent instructional materials for effective teaching and learning of accounting?

A descriptive survey method was adopted for the study while a sample size of 100 was used as a representative of the entire population of business education students offering accounting courses. Questionnaire was used as instrument for data collection which was carefully drafted to answer at least one of the research question. It was rated on the scale ranging from strongly agree to strongly disagree. Mean and standard deviation was adopted for data analysis while a mean of 2.50 was used as a benchmark for accepting the responses to the items formulated under each research question.

Conclusion

From the analysis carried out in the study, it can be concluded that lack of use of instructional materials, time allocated to teaching accounting, attitude and perception of students about accounting, the poor condition of learning environment as well as how competent available learning materials such as accounting textbook are all militate against effective teaching and learning of accounting among business education students.

Therefore, effort should be made to address the above problems by providing adequate and relevant instructional materials for teaching and learning of accounting, allocating

time also should be made available both for teaching and learning as well as for examination of students, provision of more equipped and conducive teaching and learning environment, regular review of available accounting textbooks as well as changes in students' bad attitude towards accounting.

Recommendations

The following under listed are recommended are considered appropriate in addressing the above factors militating against effective teaching and learning of accounting among business education students:

- Government and school administrators should endeavour to provide the necessary aids for the effective teaching and learning of Accounting as well as the maintenance of the available ones.
- Lecture time table should be adjusted to make room for more time for lecturing accounting courses so as to enable the lecturers to properly cover each topic as well as to help the students to be able to process in details what have been taught and to be able to ask questions in areas of confusion. More time should be provided for accounting examination too.
- There is the urgent need to provide more large, conducive and well-equipped classes for the teaching of accounting to avoid overcrowding of classes.

- The available classes and the materials in them should be well maintained. Materials that needs repair or replacement should be attended to duly.
- Student should develop good attitude towards learning accounting such as well as better perception about the course and developing extra seriousness towards the course.
- Regular orientation should be given to the students on the vital parts their interests and efforts play towards how effective they will learn. This will also help the students in developing better attitude towards accounting courses
- Efforts should be made to review all textbooks made available for students learning over mistakes on a regular basis. Textbooks with mistakes should be totally eliminated from the university community to avoid confusing students or the students making same mistake during assessments.

Suggestion for further studies

Upon the completion of this study, the researcher is suggesting that further study should be carried out on the Impact of Effective Teaching and Learning Problems on the Job Performance of Business Education Graduates in the Labour Market.

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APPENDIX

DEPARTMENT OF VOCATIONAL AND TECHNICAL EDUCATION (VTE),
FACULTY OF EDUCATION,
UNIVERSITY OF BENIN, BENIN CITY

Dear Respondents,

**QUESTIONNAIRE ON FACTORS MILITATING AGAINST EFFECTIVE
TEACHING AND LEARNING OF ACCOUNTING AMONG BUSINESS
EDUCATION STUDENT, UNIVERSITY OF BENIN.**

The researcher is a final year student of Business Education (accounting option) of the above-named department. This questionnaire is structured to find out **factors militating against effective teaching and learning of accounting among business education student, University of Benin.**

Please kindly respond with all sincerity to the question by ticking (V) where applicable. Your responses which are highly needed for this research purposes only will be treated with high level of confidentiality. Thank you.

FAVOUR EBHOTEMHEN.

SECTION A: DEMOGRAPHY

Instruction: Please read each question properly and indicate your response by a tick (✓) where appropriate.

1. **Sex:** Male () Female ()
2. **Level:** 100 () 200() 300 () 400()

SECTION B

Please indicate the extent of your agreement to the following items on the table with the keys below:

Keys: Strongly Agreed (SA), Agreed (A), Disagreed (D) and Strongly Disagreed (SD)

S/N	QUESTIONS				
RQ1	To what extent does adequate use of instructional materials affect effective teaching and learning of accounting among business education students?	SA	A	D	SD
1	Lack of use of instructional materials limit the extent to which effective teaching and learning take place.				
2	The instructional materials used by accounting lecturers determine how effective teaching and learning will be.				
3	There are no relevant instructional materials in teaching and learning of accounting				
4	Shortage of relevant Instructional materials affect effective teaching and learning of accounting				
5	Teaching without relevant instructional materials makes teaching and learning boring.				

6	Using relevant instructional materials by lecturers will improve effective teaching and learning				
RQ2	To what extent is time a militating factor in the effective teaching and learning of accounting among business education students?	SA	A	D	SD
7	The time allocated to teaching accounting is not always enough for students to ask questions				
8	The time allocated for the teaching of accounting is not always enough for lecturers to cover a topic adequately				
9	The time allocated for writing accounting examination is not always enough for the students				
10	It takes a lot of times to process new knowledge or content				
11	Allocating more time for teaching will aid effective teaching and learning				
12	Time factor affect effective teaching and learning of accounting among Business Education student				
RQ3	To what extent does students' attitude to the study of accounting affect their learning?	SD	A	D	SD
13	Laziness of students towards studying accounting affects how effective they learn.				
14	Students' that does not come to class often find it difficult to learn effectively.				
15	Personal studies enhance students to learn better.				
16	Studying what is taught after class and reading ahead of				

	a class improve learning of accounting.				
17	Students' perceptions about accounting affect how effective they learn.				
18	Students that have negative interest towards accounting find it difficult to understand what is been taught or read.				
RQ4	To what extent does the environment affect the teaching and learning process of the students?	SA	A	D	SD
19	Accounting classes in UNIBEN are always over crowded				
20	Teaching large class size makes it difficult to impact the desired knowledge				
21	Learning in a large class size makes learning difficult				
22	Teaching of accounting in a quiet environment will enhance effective teaching and learning.				
23	Conducive environment promotes effective teaching and learning.				
24	Provision of better learning environment will promote effective teaching and learning of accounting.				
RQ5	To what extent are there competent materials for effective teaching and learning of accounting?	SA	A	D	SD
25	Most of the available accounting textbooks are not suitable for learning				
26	There are no adequate classrooms for learning				
27	The available whiteboards are in poor condition				

28	The desks and chairs are not enough for the students to learn				
29	There is urgent need to review accounting textbook over mistakes and errors				
30	Sound system is not in adequate supply				

**FACTORS MILITATING AGAINST THE EFFECTIVE TEACHING
AND LEARNING OF ACCOUNTING AMONG BUSINESS
EDUCATION STUDENTS IN UNIVERSITY OF BENIN.**

BY

Favour EBHOTEMHEN

EDU1703735

**DEPARTRMENT OF VOCATIONAL AND TECHNICAL EDUCATION
FACULTY OF EDUCATION
UNIVERSITY OF BENIN
BENIN CITY**

DECEMBER, 2022