

**AN ASSESSMENT OF PEER TUTORING METHOD OF TEACHING ACCOUNTING COURSES IN  
NIGERIAN INSTITUTIONS (A CASE STUDY OF THE UNIVERSITY OF BENIN).**

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**BENIN CITY**

**DECEMBER, 2022**

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**A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF VOCATIONAL AND TECHNICAL  
EDUCATION, FACULTY OF EDUCATION, UNIVERSITY OF BENIN, BENIN CITY IN PARTIAL  
FULFILMENT OF THE REQUIREMENT FOR THE AWARD OF B.sc(Ed) ACCOUNTING EDUCATION  
(BSCEDAC)**

**DECEMBER, 2022**

**CERTIFICATION**

This is to certify that this project was carried out by **UDEMEZUE Emmanuella Chukwudalu** with Matriculation number **EDU1709310** in the Department of Vocational and Technical Education Faculty of Education, University of Benin, Benin City as adequate in scope and quality for the partial fulfillment for the award of B.sc(Ed) Accounting Education (BSCEDAC)

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## **DEDICATION**

I dedicate this project to Almighty God who enabled me to present this project within the stipulated time.

## **ACKNOWLEDGEMENTS**

I wish to acknowledge my Project supervisor, Dr. (Mrs) H.E Chukwuemeke whose contributions made this work a success. I also appreciate other lecturers of the Department of Vocational and Technical Education, especially the Head of Department, Prof O.K. Omorogiwa. My sincere gratitude goes to the Almighty God, for his provision, love, and grace towards me throughout my academic programme at the University of Benin, Benin City.

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## ABSTRACT

*The purpose of this study to carry out assessment on peer tutoring method of teaching accounting courses in Nigerian Universities: A case study of University of Benin.. This research adopted descriptive survey design. The target population for this study consist of 189 (one hundred and eighty-nine) full time final year (400 level) students in Department of Vocational and Technical Education, Faculty of Education, University of Benin. A sample size of 100 (one hundred) students was used for this study. The purposive sampling technique was used to select twenty-five (25) students from the four (4) course area in VTE. The validity of instrument was ascertained by the researcher's supervisor and the questionnaire was analyzed using Mean and standard deviation. A reliability coefficient of 0.79 was obtained indicating that the instrument was reliable.*

*The findings indicated that peer tutoring method of teaching had been used in teaching accounting courses to accounting education students to a low extent and accounting education students' attitude towards the use of peer tutoring method of teaching accounting course is negative Based on these findings, it was recommended that school authorities and educational administrators should ensure that peer tutoring instructional strategies are integrated into the university accounting education curriculum and seminars, conferences, and workshops should be organized for teachers. This would help improve their knowledge and skills of peer tutoring instructional strategy in order to achieve effective implementation.*

## CHAPTER ONE

### INTRODUCTION

#### **Background of the Study**

Education remains the best legacy and gift a nation can collectively give to her citizens especially to the youth who are the leaders of tomorrow and this depends on the quality of education of such a nation. Formal education remains a drive for the socio-economic development and social technology mobilization in any prolonged and military rule, aborted civilian administration of decrees, edicts and laws which further necessitated the implementation of educational laws and policies since 1970's till date.

John Stuart Mill says "not only does education include whatever we do for ourselves and whatever is done for us by others, for the express purpose of bringing us somewhat nearer to the perfection of our nature, it does more, in its largest acceptance, it comprehends even the indirect effects produced on character and on human faculties by things of which the direct purposes are quite different, by laws, by forms of government, by industrial arts, by modes of social life, may even by physical facts not depend on human will, by climate soil, and local position". According to Williams (2011) "from the broad point of view all life thoughtfully lived is education. Education is thus life and life is education. Education therefore can be defined as the process of inculcating in an individual moral values, positive thinking and attitudes for the purpose of making such individual useful and become an acceptable member in the society.

In this vein, Education as a Faculty in the University of Benin has various Departments, one of it is Vocational and Technical Education and Accounting Education is a course under Vocational and Technical Education (VTE). Vocational and Technical Education according to Imarhiagbe (2016) is that aspect of education which leads to the acquisition of practical and applied skills as well as basic scientific knowledge. Kolawole and Adepoju (2017) defined vocational and technical education as an educational training which encompasses knowledge, skill competences, structural, activities, capabilities and all other experiences acquired through formal, on the job or off the job which are capable of enhancing recipients and creating opportunity for securing job. Ivowi (2005) in national policy of education (NPE) of 1998 edition is as that type of education which is retainable at all technical colleges and which is equivalent to the senior secondary education but designed to prepare individuals to acquire practical skills, basic and scientific knowledge and attitudes required as craftsmen and technicians at sub-professional levels. Vocational and technical education programme is the study of technology and related sciences and acquisition in various sections of economic and social life. Aokede (2000).

Accounting Education as the name implies, is a combination of two words: “Accounting” and “Education”. Accounting is the quantity, procedure and communication of financial information about economic entities such as businesses. It has been called the “Language of Business”. Education is the process of enabling learning or the acquisition of knowledge, skills, values, beliefs and habits. Therefore,

Accounting Education can be defined as the part of education that uses the relevant knowledge acquired in measuring, processing and communicating financial information. Accounting Education is a vital part of our education today because without such education, we can't calculate our income, savings and our financial strength (Roland, 2015).

According to Duff in a research conducted in England (2000), the accounting teaching in the undergraduate level favors students with preferences to the theoretical learning. However, there is no direct relationship between the performance and the preference by the learning style. In this case, the accounting program can be wide, more innovative and to adopt teaching methods that satisfy also those who without preference for theoretical learning. From a cognitive perspective, teaching has been defined as the creation of learning environment in which the students maximize the possibilities of executing the cognitive activities necessary for building knowledge and reasoning capacity. (Floden, 2011).

A peer tutor is someone who is of a status as the person being tutored. Peer tutoring is an instructional strategy that uses student to provide academic assistance to struggling peers. Peer tutoring method of teaching is a teaching strategy wherein students are paired together to practice academic skills and master content. Tutors reinforce their own learning by reviewing and reformulating their knowledge. Tutees gain one on one attention. both tutors and tutees gain self-confidence. There are two peer tutoring types. First "near-peer", it is a tutoring type in which one learner is more knowledgeable than

the other. Second “co-peer”, it is a peer tutoring type in which both learners are at the same level. Near-peer tutoring type more academically allows learners to work with those with learning difficulties. Meanwhile co-peer tutoring type describes the paired learners who work together with the same ability and gain a better understanding on the materials by learning from each other.

Accounting can be defined as a process of providing financial information about the financial transactions to be carried out by a business organization, so that decision about financial activities of the business could be ascertained by users of the financial information. Asaolu (1998) defined accounting as “the art of accurate book keeping, or records of transaction from such records, certain accounting data are prepared with the view to controlling such business through prompt detection of any impending financial hazard. Oladele (2009) stated that accounting involves the maintenance of an organization’s financial records of revenue and expenditure as well as accounting for the flow of funds into and out of the organization. Accounting is one of the courses that is taught to accounting students and some of the accounting courses offered by accounting education students are financial accounting, managerial accounting, intermediate accounting, business law and advanced financial accounting. Accounting education students has seen most of the accounting courses offered as a challenge and for this research, various methods will be taken so as to reduce the various challenges accounting education students encounter in accounting courses through the peer tutoring method of teaching.

## **Statement of the Problem**

Learning outcome of every student greatly depends on the type of teaching strategy used by the teacher during instruction. Hence, poor use of teaching methods by teachers at senior secondary school level have been identified as one of the major factors contributing to the dwindling performance of students. Umar (2015) in his study claimed that in most cases, accounting lesson is characterized by conventional teaching method and consists of lectures and direct instructions conducted by the teacher. This conventional teaching method emphasizes learning through the teacher's guidance at all times where students are expected to listen to lectures and learn from them. Giving credence to the above assertion, the researcher being have observed that most of the time, Accounting courses are taught to the students using descriptive or lecture method and therefore believes that the persistent poor performance of students can be attributed to teacher's poor use of pedagogy exhibited during lessons. Considering the fact that the primary purpose of teaching at any level of education is to bring a fundamental change in the learner, it is expected that an accounting teacher in the 21<sup>st</sup> century should have the knowledge in adopting other teaching methods such as peer tutoring. . to this end, this study is designed to assess the peer tutoring method of teaching accounting courses to accounting education students in University of Benin.

## **Purpose of the Study**

The main purpose of this study is to carry out assessment on peer tutoring method of teaching accounting courses in University of Benin. Specifically, the study will determine the extent to which

1. Peer tutoring method of teaching is used in teaching accounting courses in University of Benn
2. Whether Peer tutoring method influences the performance of accounting Education students.
3. Accounting Education students' attitude is towards the use of peer tutoring method of teaching accounting course.

### **Research Question**

The following research questions have been formulated to guide the study

1. To what extent has peer tutoring method of teaching had been used in teaching accounting courses to accounting education students?
2. To what extent has peer tutoring method influenced the performance of accounting education students?
3. What are accounting education students' attitude towards the use of peer tutoring method of teaching accounting course?

### **Significance of the Study**

The findings of this study when published in journals and presented in seminars, workshops and conferences will be of great benefit to accounting education students,

teachers in the field of accounting, curriculum planners, government, and future researchers among others.

The findings of this study would be of benefit to Accounting education teachers as it will inform them on the need to improve, adopt varying teaching methods used in teaching and make teaching process more efficient and effective. Findings of this study will also influence teachers' decision on strategies they can use to teach different accounting education topics effectively. The findings would also equip other teachers in selecting and developing appropriate instructional strategies that will help to enhance student performances both in internal and external examinations.

The findings of this study will be of great benefit to students in learning and acquiring knowledge or skills in Accounting so as to also will improve their academic performance. The curriculum planners will also benefit from this study by making adjustment in teacher education programmes in such a way that both content and pedagogical knowledge would be taught in relevant educational institutions.

This findings from this study would provide the government with detailed information about the actual picture of accounting teaching, learning, and effective ways of improving the situation. It will provide information on different strategies that can be used to improve teaching and learning in universities. Also, the findings of the study would enable the relevant Government Authorities under the Ministry of Education to understand the relevance of instructional methods and equally make funds available for the provision of adequate instructional materials, facilities and recruitment and payment

of teacher's salary for improvement in the study area. It will enable teacher training programmes to reorient and reorganize their programmes towards a better preparation for professional development of would be teachers. Also, the findings of this research will help curriculum designers, government agencies and school proprietors in organizing workshops and providing in-service trainings about new ways of teaching accounting education. Researchers in accounting education will equally benefit from the findings of this study by using it as a stepping-stone for further studies in content knowledge and other related areas. Also, this study looks forward to adding to the existing body of knowledge and increase further research in the usage of peer tutoring method of teaching accounting courses to accounting education students.

### **Scope of the Study**

This study is principally on the assessment of peer tutoring method of teaching accounting courses to accounting education students in University of Benin. This research is intended for students in Accounting option in Vocational and Technical Education at Undergraduate level in the university of Benin. This study will be delimited to accounting option (400 level) students of 2020/2021 academic session.

## **CHAPTER TWO**

### **REVIEW OF RELATED LITERATURE**

In this chapter, the review of related literature will be discussed under the following sub-headings:

- Theoretical Framework
- Accounting Education
- Method of Teaching
- Peer Tutoring Method of Teaching
- Factors hindering the usage of peer tutoring method
- Review of Related Empirical Studies
- Summary of Reviewed Literature

#### **Theoretical Framework**

This study is based on the theory of instruction propounded by Jerome Bruner in 1966. The theory of instruction is highly influenced by the idea of Jean Piaget, and Lev Vygotsky. The theory holds the view that the process of learning is active and involves transformation, deriving meaning from experience, forming hypothesis, and decision making. The theory holds the idea that for learner to construct new knowledge and meaning from authentic experiences, opportunities must be provided. The theory also hold the view that children could be active problem solvers and capable of exploring

more subject of instruction if the environment of learning is stimulating and conducive. Also, the theory holds the view that children develop their knowledge in the form of uninformed words and symbols. The theory also emphasizes the importance of image and symbols in every instruction. Therefore, instructional methods such as peer tutoring, should be utilized by teachers for effective teaching of accounting courses. The theory finally emphasizes the importance of sequential curriculum organization in teaching and learning.

Relating this theory to the present study, it is vital to note that the theory emphasizes the importance of giving students opportunities in learning process. Therefore, opportunities such as adopting appropriate and interactive instructional methods in teaching must be made available for effective teaching and learning to occur and this will enhance student's learning. The theory emphasizes that the process of learning is active and involve transformation. Therefore, instructional methods adopted by the teachers should be activity based and problem solving oriented as this will help to enhance learners performance as well as increase their interest in learning.

### **Accounting Education**

Accounting, widely known as the language of business is a profession with significant role in the economic development of any nation. According to Romanus and Anowoshegbe (2014), accounting concerns with the measurement and reporting information system, which covers both micro and macro-economic activities. Armstrong (2010) stated that accounting functions in producing qualitative information which is

financial and non-financial in nature about economic entities that is intended to be useful in national decisions. This information allows users to make reasonable choices among alternative uses of limited resources in the conduct of business and economic activities. Accounting in higher institutions is a practical course which demands the understanding and application of a vast number of complex accounting standards.

In the words of Ezeani (2011), accounting education is seen as an area of study that is needed to equip accounting students with required knowledge, skills and attitudes necessary for them to perform efficient financial calculation required for occupational competence and economic self-reliance. Wolcott (2010) maintained that in lieu of complexities of business units, mounting taxes, increasing regulations of business by law and by governmental agencies, there is need for accounting students to acquire high degree of accounting competencies for effective job performance in all facets of the nation's economy. As a result of this, accounting education must provide students with the required skills and knowledge needed to become competent professionals in a changing world.

Nwokike (2010) stated that accounting education is the type of education that provides individuals with skills and knowledge in accounting, computing and data processing occupations for gainful employment in private and public enterprises for self employment. Accounting education is one of the vocational education courses offered in Nigeria tertiary institutions for career in accounting and education. Such education among other things, seeks to develop concepts, rules, skills, procedures, theories and

general knowledge for solving accounting problems. Okafor (2012) noted that accounting education emphasizes the ability to differentiate and integrate alternative problem solving perspectives, the ability to identify accounting related information resources, the ability to structure solution to problems, develop communication skills as well as the ability to analyze and ability to interpret problems, situations and figure out lasting solution and impact these knowledge and skills to the learner. Human capacity development in accounting needs to be properly repositioned to overcome the challenges in teaching and learning.

Okafor (2012) opined that accounting education in a university incorporates a package of instructional programs designed to educate “would be” accountants, to make them versatile and adaptable to any of the numerous roles they may be called upon to play after graduation. Okafor (2012) opined that accounting education among other things seek to develop concepts, rules, skills, procedures, theories and general knowledge for solving accounting problems. In the words of Baker (1995) it emphasizes the ability to differentiate and integrate alternative problems solving perspectives, the ability to identify accounting related information resources, the ability to structure solutions to problems and develop communication skills as well as the ability to analyze and interprets problem situations and figure out lasting solutions. The implication of accounting education is thus to give or indicate adequate knowledge and skill on students which will affect their performance.

Globally, accounting education involves the impartation of skills in accounting principles and standards to individuals. It could also take the form of contributing to a body of an established skills or procedure. However, the training and production of accountants in Nigeria is anchored by both academic institutions and professional accounting bodies. Accounting is taught from the secondary education and studied as a professional course in the tertiary institutions. Accounting Education is out to inform, review a set of process and inculcate in the trainee, a high standard of professional education as demanded by his calling (Ibironke, 2013). In the emerging order, education has become the single most important factor that determines living standards. New growth processes are increasing the demand for skill labour far more rapidly than for unskilled labour and the distribution of opportunities for education is becoming the prime determinant of income distribution (

### **Methods of Teaching**

Teaching refers to a system of related instructional activities by teacher(s) and learner(s) Which are intended to bring about or facilitate desirable learning outcomes. Thus, activities engaged in by a teacher to introduce or facilitate: learning constitutes ~ teaching. The activities strictly speaking include pre-; teaching (preparation), classroom interaction (purposeful interaction between materials, the subject matter, the learner and the teacher); and post-teaching (reflections, feedback and planning for next lesson) Obatu (2010). Teaching is therefore not only deliberate but continuous or cyclic in nature. It focuses on instructional goals and the extent to which the teacher strives, to achieve them

through interaction with the learner, subject matter, materials and methods. Thus, the ultimate goal of teaching is to foster understanding ' or effective learning by pupils or learners.

In initiating and implementing effective teaching and desirable learning outcomes, the teacher engages himself in certain activities and uses certain approaches or strategies. These activities, approaches or strategies are usually referred to as teaching methods or strategies. A method, according to Aina (2015) is a way of doing something. Specifically teaching method is an approach or position which a teacher adopts to explain subject matter or learners. Teaching methods refer to the broad or general ways in which knowledge, concepts, skills, values and attitudes are inculcated in a teaching learning setting through the guidance of a teacher or the co-operational efforts of the teacher and the learner in order to achieve the set objectives of a given lesson.

The term “teaching methods” refers to the general principles, pedagogy and management strategies used for classroom instruction. Teaching method comprises the principles and methods used for instruction to be implemented by teachers to achieve the desired learning by students. According to O’Bannon (2012), teaching methods describe various ways information is presented to the students specifying the nature of the activities in which the teacher and the learner will be involved during the teaching and learning process. Sawa (2016) from another perspective defined teaching methods as the framework on which what learners need to learn is conveyed to them by the teacher. In view of these definitions teaching methods can be asserted as primarily the description of

learning objective oriented activities and the flow of information between teacher and students in the teaching and learning processes. According to Sawa, teaching methods involve different activities of the teacher and the learner such as questioning, explanations, demonstration or directions. The activities can be referred to as skills or techniques. Thus teaching methods involves different techniques. The use of these techniques vary with different teaching methods and depend on many factors such as type of learning objectives, nature of subject, age of students, number of students among others.

Teaching methods are ways instructors employ to convey the learning materials to learners. It is the overall procedure in which the process of teaching is organized and executed. Instructional method is the series of actions or activities planned by the instructor and systematically provided to the learner to enable him receive and process the information, retain and recall it in order to be able to use it to tackle emerging life task and problems. Amadi (2012) noted that an instructional method refers to all the things the instructor does in the classroom to enable the learner learn. Instructional method involves the instructors' skills and manipulations on the subject matter and the learning situations in order to secure positive and desired response for the learner. Dangana (2019) asserted that there is wide spectrum of teaching methods available for use in education. While some of the methods can only be used to achieve some specified objectives, others can achieve multiple objectives simultaneously. There are many methods and techniques for effective teaching. These different methods and techniques

should be used skillfully in the class by the teacher in order to teach his students effectively.

According to Oyekan (2014) teaching methodology is concerned with what method, techniques or approach, individuals or group of teachers select and use in actual classroom situation. There are many methods of teaching and whether one method is appropriate or not, depends on many factors such as subject or topic to be taught, the learning characteristics of learners, the socio-cultural environment, etc. Teaching methods involve different activities of the teacher and the learner such as questioning, explanations, demonstration or directions. The activities can be referred to as skills or techniques. Thus teaching methods involves different techniques. The use of these techniques vary with different teaching methods and depend on many factors such as type of learning objectives, nature of subject, age of students, number of students among others. Generally, Dangana asserted that teaching methods are categorized into teacher - centered methods and students-centered methods.

#### *Teacher -Centered Method*

Teacher-centered teaching methods are considered as “styles of instruction that are formally controlled and autocratic in which the instructor directs how, what, and when students learn”. Teachers are the main authority figure in this model. Students are viewed as “empty vessels” whose primary role is to passively receive information (via lectures and direct instruction) with an end goal of testing and assessment. Teacher-centered approach includes all the teaching methods that the teacher dominates in the

lesson procedure and takes the lead in coordinating the classroom activities as regards to what to be done. O'Bannon (2012) stated that teacher-centered approach includes lecture, demonstration, discussion and recitation etc. Teacher-centered classroom is thus rigidly structured and only factual information is conveyed to learners. For instance in the lecture method, the instructor presents fact and principles orally. In view of this, the lecture method has been criticized to be a poor method of teaching hand-on skills although it provides for the effective use of time and manpower especially in presenting ideas to a large group of people.

Considering other teacher -centered approaches, O'Bannon (2012) described demonstration as a teaching method that involves the teacher showing students a process or procedure involved in a learning process. The demonstration method has some advantages over the lecture method in skill acquisition, the disadvantage remains that the learners follow the rigidly prescribed probed procedure by the teacher and this makes it not effective for science teaching. The term teacher-centered approach therefore comes from the roles of the teacher in the traditional classroom as possessor of knowledge and decision maker and decides know knowledge should be transferred to learners in the teaching and learning process. From the foregoing it indicates that teacher-centered approach includes teaching methods that involves only unidirectional flow of information from the teacher to students and does not permit exchange of ideas that makes teaching and learning process active.

#### *The Student-Centered Method*

In the educational sector, the term student-centered, child-centered‘ or learner-centered‘ are interchangeably used to refer to teaching methods that allow students to share some degree of responsibility and decision making in the classroom. The student-centered approach is opposed to the teacher-centered approach that characterizes the traditional teaching methods which rests classroom decisions solely on the teachers (Ndifon, 2013).

Student-centered method of teaching encompasses methods of teaching that shift the focus of instruction from the teacher to the student. In original usage, student-centered learning aims to develop learner autonomy and independence by putting responsibility for the learning path in the hands of students. Similarly, Dupin-Bryant (2014) defines learner-centered teaching style as “a style of instruction that is responsive, collaborative, problem-centered, and democratic in which both students and the instructor decide how, what, and when learning occurs”.

Student-centered approach include all teaching methods that underscore the teacher as a decision maker and problem solver in the classroom but rather see teachers as guides, facilitators, mentors, coach or consultants in the teaching and learning process. According to O‘Bannon (2002), student-centered approach is grounded in constructivism, with the epistemological view that learners are the architects of their own idiosyncratic meanings of concepts and natural phenomena. Therefore, in today’s educational discussions, the term student-centered approach is a broad term that includes all innovative teaching methods that are usually activity oriented, where learners are

expected to observe, analyze, synthesize and evaluate ideas or phenomena using materials or previous knowledge. Teaching methods emphasizing this approach include discovery, constructivism-related method (concept mapping, co-operative learning), problem solving, role play, simulations and games and inquiry method etc.

### **Concept of Peer Tutoring**

The word ‘peer’ refers to a person who is the same age or who has the same social status as oneself. While tutor is a private teacher, especially one who teaches an individual student or a very small group (Hornby, 2006). Peer tutoring is an instructional strategy where peers act as instructional agents for fellow students. Peer tutoring can also be defined as an instructional strategy that consists of student partnerships, linking high achieving students with lower achieving students or those with comparable achievement (Fantuzzo, & Miller, 2013).

According to Rohrbeck (2013), peer tutoring is a systematic, peer mediated teaching strategy. Peer tutoring entails pairing student’s together to learn or practice an academic task. The pairs of students can be of the same or different ability and/or age range. Peer tutoring encompasses a variety of instructional approaches such as Cross-Age Tutoring, Peer-Assisted Learning Strategies (PALS), and Reciprocal Peer Tutoring (RPT). Variations also exist among instructional approaches; however, the underlying theory is consistent: that is, peer interaction has a powerful influence on academic achievement and interest. Moreno and Duran (2012) described peer tutoring as a form of cooperative learning where students are grouped into pairs but not necessarily with the same

academic disposition; that is, the tutor and tutee do not have equal academic ability but work to achieve the same goal. The teacher in this situation works as a facilitator to ensure that the students. This goal must be achieved through a relationship framework organized by the teacher. The method is regarded as an excellent resource for facilitating the mastery of interpersonal competencies. Peer tutoring is a method of instruction that involves students teaching other students, a system of instruction in which learners help each other and learn by teaching. Paul (2006) defined peer tutoring as an instructional strategy that partners students to help one another learn material, reinforce skills or practice a learned task. Miller and Kahler (2013) noted that peer tutoring often results in academic, emotional and social gains for the students involved. Through a structured program supervised, planned and monitored by a teacher, peer tutoring can help readers receive individualized and targeted instruction that they may not otherwise receive.

Peer-tutoring (peer tutoring instructional technique) is a learner oriented instructional techniques rooted in social constructivist theories. The nomenclature Peer tutoring instructional technique amounts to a tutoring arrangement with its success majorly on two students working together to help each other learn materials or carry out an academic assignment. “This instructional technique is most apt for students with different ability levels, working together” (Kunsch, Jitendra, & Sood 2017). This instructional technique involves students instructing each other on a material in which one is an expert and the other is a novice”. In this research, the technique encompasses pairings of high-performing students tutoring lower-performing ones in a class-wide

setting under the supervision of a teacher. Tella (2013) opine that “students’ pairings in peer tutoring instructional technique are based on ability levels and the selection of tutor is based on two criteria: (1) the tutors must demonstrate adequate knowledge of the subject to aid their low achieving cohorts in the learning process; (2) the tutors must possess the quality of promoting low achievers to engage keenly in the learning process, wait for tutees to have a go at a question independently before offering help, encouragement as well as correct responses”. Thus, peer tutoring instructional technique involves the use of more successful/experienced students to tutor less successful/experienced students in a collaborative learning experience in which both parties richly gain.

In a peer tutoring class each student gets more attention from the tutor and more time to speak while others listen. This allows the students take active part in constructing their knowledge. Also this approach focuses on peers to solve a problem, and is most effective in fostering creativity, experimentation, problem-solving skills and the learning of difficult concepts in science and technology. The teacher serves as a facilitator in using peer tutoring instructional method. Ayuba (2011) in his research on the impact of peer tutoring on the academic performance of school students in sciences concluded that students taught using peer tutoring performed better than those taught sciences using lecture method.

A study conducted by Ayuba (2011) found that peers are more sensitive than adult readers to picking up on non-verbal cues, students being tutored may give to reveal

that they may not understand what a tutor is trying to communicate. In peer tutoring class each student gets more attention from the tutor and more time to speak while others listen. This allows the students take active part in constructing their knowledge. Peer tutoring is therefore a flexible, peer-mediated strategy that involves students serving as academic tutors and tutees. Usually, a higher performing student is paired with a lower performing student or students to review critical academic or behavioral concepts. It allows students to receive individual assistance. Moreover students have increased opportunities to interact in smaller groups. According to Spencer (2006), Peer tutoring increases self-confidence and self-efficacy. According to Ayuba (2011), the socialization experiences that occur during peer tutoring can benefit both the tutor and tutee by promoting students interest to learn and increasing academic achievement among peers. When students understand the benefits of peer tutoring and have the tools to become effective tutors and tutees, they make greater progress than those who are not given any instruction on how to work together (Topping, 2015). Additionally, peer tutoring allows teachers to accommodate a classroom of diverse learners including students with learning disabilities. This instructional strategy increases response opportunities for students, provides additional time for positive feedback, and increases the amount of time a student is on-task (Enright & Axelrods, 2015).

The general process of implementing a peer tutoring lesson; the teacher trains students on the process of peer tutoring and strategies for fulfilling their role of tutor or tutee. The teacher assigns partners, students retrieve their tutoring materials prepared by

the teacher, students follow a highly structured tutoring procedure, in which tutors present material prepared by the teacher, and provide feedback to the tutee, the teacher circulates around the room, monitoring and giving correction where necessary. Students also must be taught how to offer help. Some ways to help are as follows: Pay close attention to your partner. If it seems they need help, offer help, explain to your partner how to find an answer, rather than giving the answer, construct another explanation if the first explanation does not help, ask your partner to repeat your explanation to you to find out if he or she really understands. Peer tutoring is a common instructional strategy used in classrooms. To determine the effectiveness peer tutoring has on students' academic achievement and interest many educators are constantly striving to improve their student's classroom achievement and interest. Most secondary school classrooms contain students with a variety of levels of achievement. It is extremely difficult for one teacher to meet the needs of each student at one time; there is simply not enough time in a school day to spend individual time with each student every single day. Some frequently used peer tutoring models used in the classroom include:

1. **Classwide Peer Tutoring (CWPT):** Classwide peer tutoring involves dividing the entire class into groups of two to five students with differing ability levels. Students then act as tutors, tutees, or both tutors and tutees. Typically, CWPT involves highly structured procedures, direct rehearsal, competitive teams, and posting of scores. The entire class participates in structured peer tutoring activities two or more times per week for approximately 30 minutes (Harper and Maheady, 2007).

2. **Cross-age Peer Tutoring (CAPT):** In this model, older students are paired with younger students to teach or review a skill. The positions of tutor and tutee do not change. The older student serves as the tutor and the younger student is the tutee. The older student and younger student can have similar or differing skill levels, with the relationship being one of a cooperative or expert interaction. Tutors serve to model appropriate behavior, ask questions, and encourage better study habits. This arrangement is also beneficial for students with disabilities as they may serve as tutors for younger students.

3. **Peer Assisted Learning Strategies (PALS):** PALS is a version of the CWPT model which involves a teacher pairing students who need additional instruction or help with a peer who can assist (Fuchs, Fuchs, & Burish, 2020). Groups are flexible and change often across a variety of subject areas or skills. Cue cards, small pieces of cardstock upon which are printed a list of tutoring steps, may be provided to help students remember PALS steps (Spencer, Scruggs, & Mastropieri, 2003). All students have the opportunity to function as a tutor or tutee at differing times.

4. **Reciprocal Peer Tutoring (RPT):** In RPT, two or more students alternate between acting as the tutor and tutee during each session, with equitable time in each role. Usually, higher performing students are paired with lower performing students.

5. **Same-age Peer Tutoring:** Peers of same age or within one or two years of age similarity are paired to review key concepts. Students may have similar ability levels or a more advanced student can be paired with a less advanced student. When pairing students

with differing levels, the roles of tutor and tutee may be alternated, allowing the lower performing student to quiz the higher performing student.

### **Factors Influencing Teachers Utilization of Peer Tutoring as Instructional Method**

Several factors have been highlighted over the years to hinder teachers' selection and utilization of instructional methods in teaching. Some of these factors are discussed below: There are studies on accounting education in Nigeria. Mainoma (2014) studied the challenges to the development of accounting education in Nigeria and found poor relationship subsisting among employers, accounting academics and accounting practitioners. Okafor (2012) in a study carried out on accounting in Nigerian universities concludes that challenges facing it have compromised the quality of its products.

Babalola and Tiamiyu (2012) surveyed Nigerian academics, National Universities Commission (NUC) staff and staff of the defunct Nigerian Accounting Standards Board. Their findings include the problematic relationship between the universities and the profession, weak nexus among instruction, practice and research, lack of balance of theory and practice in the curriculum and little linkage by professional bodies with existing research findings and innovation. The researchers recommend dynamic development of curricula and good synergy between research and practice. This study did not survey accounting students and accounting practitioners. Also, another study surveys the required core and common courses for undergraduate accounting education as perceived by accounting educators, practitioners, employers and students

*Poor Teaching Aids and Pedagogy*

Madawaki (2015) stated that for effective teaching and learning outcome, accounting teachers require a wide range of teaching aids and instructional materials ranging from public address system, projectors/slides, accounting packages to sophisticated multimedia facilities. Very few accounting departments have an acceptable range of modern teaching aids and lecture delivery facilities. In addition to the lack of modern teaching aids, the pedagogical approach generally adopted in accounting education delivery is grossly inadequate and unacceptable because it lacks creativity, and does not encourage in-depth analysis and detailed interpretation of problems. Most often, lecturers rely exclusively on the lecture method of delivery which has obviously become the compelling choice because of the intimidating class size in most accounting courses. In addition, the foundation courses are not taken by accounting students only, but by the entire students of business administration/management sciences and other faculties. The large class sizes as well as the diverse mix of students in such classes create learning gaps particularly in the accounting foundation courses. A deep understanding of such courses provides the foundation for advanced professional courses in the discipline. Teaching methods which emphasize guided discussion, group work, exposition, case study, guest lectures, and field study should seriously be applied. Unfortunately only teachers' with solid understanding of the course contents, as well as wide experience can effectively apply these effective course delivery techniques

*Poor Teaching and Learning Facilities*

Modern accounting practice is computer driven. Based on that fact, the NUC (2004) advised all staff to be computer literate to enable them understand the accounting packages existing in the global world and to effectively communicate same to students. There is evidence that the accounting departments in many of the leading universities have well equipped computer laboratories. It is doubtful however if such facilities are optimally utilized due to the low computer literacy standards of both the teachers and the students. For effective learning, the NUC (2004) expects that the following equipment should be provided for the accounting discipline. – accounting packages, internet and e-mail facilities, photocopying machine, official car and driver, library with relevant and current books, journals and periodicals. In addition, the library is expected to be computerized and indexed to facilitate information/data retrieval. Fortunately, the size, quality and functionality of office, class room accommodation, library materials, computer laboratory and other teaching facilities available in many accounting departments of Nigerian universities have improved significantly in recent times (Madawaki, 2015)

### *Poor Funding*

University education is cost intensive in terms of both capital expenditure and operating costs. The ability of a university to provide quality education in accounting is dependent on the level of funding available to pay commensurate salaries to staff and provide sufficient supporting facilities. Nigerian universities are funded from subventions/grants of their proprietors as well as from internally generated funds (IGF).

The wage bill of leading universities in the country is very high. In most of the universities, the amount available is grossly inadequate to pay salaries and provide necessary support services. Inadequate funding of universities has been the major cause of frequent strike actions by university staff unions especially the Academic Staff Union of universities (ASSU). Under funding invariably lead to under provision of basic teaching and learning facilities, inability to attract quality academic staff, abandonment of academic research, low staff morale, poor work attitude and consequently failure to attain programme objectives.

According to Adewumi (1999) the dearth of accounting teachers in tertiary institutions is profound and very alarming. This is due to the poor remuneration of accounting lecturers when compared with what their counter parts in the private sector earn. These institutions lack the capability to attract accounting lecturers to the various accounting departments this is perhaps due to the low motivation and low pay when compared with what their counter-parts working in business firms earn. In addition, lack of adequate facilities and materials has totally rendered the teachers helpless in their bid to impart knowledge on their students. The teacher needs an enabling environment to maintain effectiveness in their teaching process. This will also enable him to select learning experiences, diagnose learning difficulties and guide learning in order to improve the instruction process. It has been observed that the shortage of teachers in these institutions has affected the number of students that can be admitted in these

institutions (Ogbomo, 2017). The following are also the major deficiencies that have been identified as inhibiting the growth of accounting education

The effect of under-funding of the educational system is what is found in the various educational institutions today. These include the dilapidated physical facilities at all levels. Irregular and at times non-payment of teachers' salaries, abandonment of capital projects and lack of physical developments in these institutions have resulted in frequent strike by school teachers, lecturers and workers at all levels of education, thereby causing disruption of academic activities. There are no chairs in most of the Department of Accounting in the universities and polytechnics. Besides, it is not also enough to have these chairs in accounting, it is equally important to encourage persons with appropriate qualifications to take leave of absence to occupy these chairs (Ogbomo, 2017).

#### *Teachers' Qualification,*

Teachers qualification include all the skills required of a teacher to teach effectively and they include; formal education, experience, subject matter knowledge, professional development, certificate/ licensing amongst others. Obomanu and Akporehwe (2017) stated that the availability of adequate and qualified teachers cannot be compromised for the success of any educational programme and that however well-conceived a programme is, however valid the theory that underlies it, and whatever the objectives of the plan are, will be determined by the nature, quality, attitudes, motivation and convictions of the classroom teacher. The quality of education of a nation could be

determined by the quality of her teachers. The most important factor in improving students' achievement in any subject is by employing seasoned qualified teachers in all schools.

In the light of the above, Adu, (2013) noted that policy investment on quality of teachers is related to improvement in students' performance. Specifically, the measurement of teacher's preparation and certification are correlates of students' achievement in science and mathematics. It is further reported that, teacher's characteristics such as certification status and degree in area of specialization are very significant and positively correlated with students learning outcomes. Teacher qualification is one of a number of academic and professional degrees that enables a person to become a registered teacher in primary or secondary school. Such qualifications include, but are not limited to, the Postgraduate Certificate in Education (PGDE), Bachelor of Education (B.Ed) and Nigeria Certificate in Education (NCE). Igwe (2015) investigated the influence of teacher's qualification on academic performance of students. The researcher found significant relationship between teacher's qualification and ability to utilize instructional methods while Osokoya (2104)) found out that teacher's qualification contributed minimally to the variance with students' cognitive achievement and similarly Bilesanmi (2011) noted that teacher's experience was highly significant on students' academic achievement. Adieze (2016) opined that non-qualified and non-professional teachers in teaching profession are killing the profession because they are not really teachers hence they do not know the principles in adopting appropriate

instructional methods for different topics. He therefore regarded them as “bird” of passage that create unnecessary vacuum whenever they see greener pasture and better prospect in the profession they are originally trained for. The comparison of students’ scores in Social Studies achievement test based on teachers’ qualifications becomes necessary in order to know if formal teaching methods has any significant effect/influence on students’ performance in mathematics or not.

### *School Location*

Location has to do with a particular area a school is located. This can be either rural or urban. Rural schools are schools that are located in the villages where as urban schools are those ones sited in the cities of a particular country. According to Igbinaduwa (2019) “where a school is located and the socio-economic environment of the school determines how well both teachers and learners realize their goals of education”. Furthermore, he state that schools in urban areas usually have better teacher and adequate instructional materials.

Different researchers have carried out studies to investigate the effect of location on achievement and interest of learners. There are diverse opinions in this regard. Owoeye (2000) holds the view that urban schools were superior to their rural counterparts. Similarly, Ajayi (2019) found no significant difference in academic performance of students in urban and rural areas of his study. Musibau and Adigun (2010) revealed that school location has high influence on students’ academic performance. They reported that rural schools were inferior and lacked in the range of

facilities; the researcher agrees with Kemjika (2008) who opined that a lot of coaching is done for students in urban centers to prepare the students for public examinations. This promotes the spirit of competition which may be lacking in the rural schools probably owing to factors like shortage of qualified teachers and lack of adequate infrastructure and resources.

A study carried out by Owoeye (2011) on school location and academic achievement of secondary schools revealed that students in urban areas have better academic achievement than their rural counterparts. In other words, students in urban locations have a very great advantage by learning in an urban environment which apparently has the needed social amenities which enhance better academic achievement. Udeka (2015) found that the geographical location of a school had effects on teacher's effectiveness in teaching in secondary school. He claimed that the area where a school is located matters. For instance, a school in the heart of a Government Reserve Area or an elite housing estate cannot be compared with a school located in an unsuitable place like motor garage, main-street, slum and noisy environments, or those in villages or those that are near a big market. Similarly, Yusuf, Agbonna, & Onifade (2010) maintained that teachers in school located in urban areas used innovative methods in teaching than their rural counterparts, and in some cases teachers in rural areas (in spite of all odds) are apt on innovative teaching methods. Although no particular set up (urban or rural) may claim superiority over the other teachers. However, Alokun (2013) found that location did not affect teacher's utilization of teaching methods.

Evidences abound from different Scholars' studies like Muhammad, Abdullah, and Osman 2020, Wolfe 2018, Alzahrani and Leko 2018, Alegre-Ansuategui, Moliner and Miravet, 2017 "on peer tutoring which reveal that as an instructional approach, pairing high-performing students with others while learning so as to achieve optimum benefits from each other helps significantly. As a result, it enriches the students' educational experience irrespective of their academic ability". Furthermore, other studies conducted by Muhammad, Ashari, & Kohar, (2020) assert that "peer tutoring was delved into as an operational strategy for involving learners and propping up academic achievement". In the same vein, a research carried out by Oloo (2016) "on the result of 65 autonomous appraisals of school tutoring programme showed students that employ peer tutoring do better in examinations compared to students that used conventional approach". These studies are also consistent with previous studies that revealed "the age of accumulating demand demands re-examining strategies which will maximize and expedite students' involvement in learning process.

### **Review of Related Empirical Studies**

Ugwueze (2016) investigated the effect of peer-tutoring instructional strategy on students' achievement and interest in social studies in secondary schools in Nsukka Local Government Area, Enugu State. The design adopted in this study is a quasi-experimental, precisely a non-randomize, nonequivalent pretest, posttest control group design. The main instruments used for data collection were the Social Studies Achievement Test (SSAT) and Social Studies Interest Scale (SSIS). The findings of the study revealed

among others that there was a significant ( $p < 0.05$ ) difference in the mean achievement scores and interest mean scores of students taught social studies using peer-tutoring instructional strategy and those taught social studies by their regular social studies teachers in favour of those taught using peer-tutoring. According to Ugwueze, the implications of these findings is that the use of conventional method of teaching social studies cannot lead to effective teaching of social studies and could not enhance students' achievement and interest. Yusuf, Hamdallat and Adesegun (2017) carried out a study to examine the effect of peer tutoring on students' academic performance in economics in Ilorin South, Nigeria. Two intact classes in two different secondary schools were selected for this study. The experimental (peer tutoring) group had a population of 40 students while the control (conventional instruction) group had a population of 38 students. A 50-item multiple-choice objective test titled Economics Performance Test (EPT) was used to measure academic performance. The finding revealed that students in the peer tutoring group obtained higher EPT scores than students in the conventional instruction group and that it was not moderated by gender. The study is relevant to this present study because it investigated academic performance as a variable and this study will also consider students' academic performance.

Okafor (2012) in her study of accounting education in Nigerian universities: challenges and prospects evaluated the nature, dimensions and consequences of the challenges rocking accounting education in Nigerian universities. The study revealed that University education is cost intensive in terms of both capital expenditure and operating

costs and thus, the ability of a university to provide quality education in accounting is dependent on the level of funding available to pay commensurate salaries to staff and provide sufficient supporting facilities. She noted that in most of the universities, the amount available is grossly inadequate to pay salaries and provide necessary support services. Also, it was revealed that the accounting curricula of a B.Sc. degree in accounting tend to be narrow in the coverage of core accounting courses. Moreover such curricula are often not revised often enough to reflect the changing accounting needs of business enterprises

In the same vein, *Ofoegbua, Okarob, and Okaforb*, (2018) carried out a study to identify the suitability, challenges and the way forward for University accounting education in Nigeria in producing graduates fit for the labour market and the profession. The study used a structured questionnaire to elicit information from the accounting students, academics and practitioners. The study found a deficient university accounting curricula, poorly motivated Nigerian accounting lecturers and poor cooperation between professional accounting bodies and the academia, among others. Also, *Ugwu, Ezeabii, and Ugwunwoti* (2020) carried out a study to determine the challenges of teaching and learning accounting education in tertiary institutions. The study was guided by two research questions and two null hypotheses. The population was 33 lecturers of accounting education in tertiary institutions in Enugu State. The instrument used for data collection was a 17 item questionnaire developed by the

researcher. Some of the findings include; poor remuneration of teachers, lack of qualified accounting education teachers, lack of supporting staff, poor office condition, inadequate classroom and lack of model office as the challenges to teaching accounting education in tertiary institution. The null hypotheses showed no significant difference between the experienced and inexperienced lecturers rating on the itemized challenges

### **Summary of Reviewed Literature**

This study is based on the theory of instruction propounded by Jerome Bruner in 1966. This theory was considered appropriate for this study because it emphasizes the importance of giving students opportunities in learning process. Over the years, researchers seem to be perplexed as to what factors are actually responsible for the unstable learners' performance. This has eventually led many to attribute the unstable performance to several factors which includes poor condition of service for instructors/teachers; lack of qualified instructors/teachers, inadequate supply of facilities and equipment, lack of motivation, lack of instructional materials, and wrong methods of teaching. From the various literatures reviewed, there are various methods adopted by teachers in teaching and it varies depending on the content of what is taught, learner's individual difference among others.

Researchers over time have attributed students' poor performance to the clumsy methods employed by teachers/instructors. To this end, it could be adduced that poor performance of learners is traceable to the use of inappropriate teaching methods. To this end, the quality of education cannot be seen or improved by simply providing physical resources

like books, extending the duration of learning, training more instructors but by instructors interpreting the learning material to the learners and appropriately using instruction and learning opportunities. Hence, the need to look into peer tutoring method in teaching accounting courses in Nigerian institutions. This is the obvious gap the study seeks to fill.

## **CHAPTER THREE**

### **METHODOLOGY**

This chapter presents the method and procedure for conducting this study. They are discussed under the following sub-headings:

- Design of the Study
- Population of the Study
- Sample and sampling technique
- Research Instrument
- Validity of Instrument
- Reliability of the Instrument
- Method of Data Collection
- Method of Data Analysis

#### **Design of the Study**

The design employed in this study is the descriptive survey research design. This design was found most appropriate for this study because the study uses information from the respondents on their opinion using a questionnaire constructed using the variables of the study.

## Population of the Study

The target population for this study consist of 189 (one hundred and eighty-nine) full time final year (400 level) students in Department of Vocational and Technical Education, Faculty of Education, University of Benin.

Table 1: Population Distribution Table of 400 Level Students

S/N	COURSE AREA	NUMBER OF FINAL YEAR STUDENTS
1	Business Education	102
2	Home Economics	35
3	Agricultural science Education	8
4	Industrial Technical Education	44
	Total	189

## Sample and Sampling Technique

A sample size consisting of 100 (one hundred) students was used for this study. The purposive sampling technique was used to select twenty-five (25) students from the four (4) course area in VTE. The course areas are Business Education, Home Economics, Agricultural Science Education and Industrial and Technical Education.

## Research Instrument

The Instrument for data collection is a structured questionnaire developed by the researcher. The questionnaire is made up of two sections, section A and B. Section A comprise of personal data of the respondent while Section B is segmented into four (4)

clusters organized in line with the research questions raised to guide the study. Items on the instrument were responded to on a four response option of Agree A) Strongly Agree (SA) Disagree (D) and Strongly Disagree (SD).

### **Validity of the Instrument**

To ascertain the face and content validity of the instrument, the research questionnaire was presented to the project supervisor for validation. This is to ascertain if the variables of the study are represented in the questionnaire instrument. The project supervisor's observations, suggestions and correction were incorporated in the final copy of the instrument and thereafter used for the study.

### **Reliability of the Instrument**

To determine the internal consistency of the instrument, twenty (20) questionnaire items were administered to twenty students who are not be part of study, but from the Department of Vocational and Technical Education (VTE) Faculty of Education, University of Benin, Benin City. The data collected was analyzed using the Cronbach Alpha Statistics and a reliability of 0.795 was obtained indicating that the instrument is reliable.

### **Method of Data Collection**

The researcher personally administered the instrument to the respondents who were properly briefed on how to respond to the items of the questionnaire. Completed

questionnaires were collected on the spot by the researcher. The researcher visited the students in the four course area separately with a week.

### **Method of Data Analysis**

Data obtained from the questionnaire administered were analyzed using percentage, mean statistics and standard deviation. A critical mean of 2.5 will be adopted in line with the rating scale, mean response of 2.5 and above was regarded as Agree while responses receiving mean score less than 2.5 was regarded as Disagree.

## CHAPTER FOUR

### PRESENTATION OF RESULTS AND DISCUSSION OF FINDINGS

This chapter deals with presentation of results and discussion of findings. The results of the analysis are presented in the order of the research questions and hypothesis that guided the study. The research questions and hypothesis were answered under the following sub-headings: Answers to the Research Questions and Discussion of Findings

Data collected to answer the research question was answered using mean and standard deviation. The result was shown in Table 1-3.

**Research Question One: To what extent has peer tutoring method of teaching had been used in teaching accounting courses to accounting education students?**

**Table 1: Mean and standard deviation showing extent peer tutoring method of teaching had been used in teaching accounting courses**

ITEMS	N	MEAN	SD	REMARK
1 Peer tutoring is used in teaching accounting courses regularly	100	2.10	.772	Low extent
2 Accounting course are never taught with Peer tutoring method	100	2.40	.667	Low extent
3 Accounting course are taught with other methods	100	3.20	.876	High extent
4 Only few lecturers use Peer tutoring in teaching accounting courses	100	2.85	.657	High extent
5 Lecturers only dictate notes when teaching accounting course	100	2.15	.857	Low extent
6 Accounting lecturers teaches with peer tutoring method whenever they feel like	100	1.85	.796	Low extent
7 Accounting course are taught with peer tutoring method towards the end of semester	100	1.80	.682	Low extent
Grand Mean		2.335	.705	Low Extent

**Note: SD (Standard Deviation), N (Sample Size)**

In response to research question one (To what extent has peer tutoring method of teaching had been used in teaching accounting courses to accounting education students), Table 1 showed that the respondents rated item one, two, five, six and seven as low extents with a mean rating ranging from 1.80 to 2.40 while the standard deviation also ranges from .667 to .772. The aggregate mean showed a mean of 2.34. With these results, the above mean score shows peer tutoring method of teaching had been used in teaching accounting courses to accounting education students to a low extent.

**Research Question TWO: To what extent has peer tutoring method influenced the performance of accounting education students?**

**Table 2: Mean and standard deviation showing extent has peer tutoring method influenced the performance of accounting education students**

S/N	ITEMS	N	Mean (x)	Standard Deviation (S.D)	Remark
1	Students who are taught accounting course fail in their exams	100	3.52	.577	High Extent
2	Students who are taught accounting course with peer tutoring score high marks in their exams	100	3.36	.659	High Extent
3	Students who are taught accounting course with peer tutoring score higher than others taught with conventional method	100	2.74	.939	High Extent
4	Scoring high grades does not depend on the methods I am taught with	100	2.12	.977	Low Extent
5	Students who are taught accounting course without peer tutoring usually perform poorly in their exams	100	2.15	.857	Low Extent
6	Students who are taught accounting course with peer tutoring score average in test	100	3.12	.556	High Extent
	Grand	100	2.84	.402	High Extent

**Note: SD (Standard Deviation), N (Sample Size)**

In response to research question two (To what extent has peer tutoring method influenced the performance of accounting education students), Table 2 showed that the respondents rated item one, two, three and six as high extents with a mean rating ranging from 3.12 to 3.52 while the standard deviation also ranges from .556 to .939. The aggregate mean showed a mean of 2.84. With these results, the above mean score shows peer tutoring method influenced the performance of accounting education students to a high extent.

**Research Question Three: What are accounting education students’ attitude towards the use of peer tutoring method of teaching accounting course**

**Table 2: Mean and standard deviation showing accounting education students’ attitude towards the use of peer tutoring method of teaching accounting course**

S/N	Item	N	Mean	SD	Remarks
1	I feel bored when lecturers use peer tutoring method in teaching	100	3.40	.585	Agreed
2	I do not wait to the end of lectures where peer tutoring is used in teaching	100	3.52	.577	Agreed
3	I usually do not participate in peer tutoring classes	100	2.74	.939	Agreed
4	I feel I am not carried along in peer tutoring classes	100	2.84	.735	Agreed
5	I feel my friends are not participative during peer tutoring	100	3.12	.556	Agreed
6	I am not comfortable learning with others	100	2.85	.657	Agreed
7	Peer tutoring is a waste of my time because I am distracted	100	4.00	.000	Agreed
Grand Mean			3.21	.594	Agreed

**Note: SD (Standard Deviation), N (Sample Size)**

In response to research question three (What are accounting education students’ attitude towards the use of peer tutoring method of teaching accounting course), Table 3 showed that the respondents rated all items (one to six) as high extents with a mean rating ranging from 2.74 to 4.00 while the standard deviation also ranges from .000 to .939. The

aggregate mean showed a mean of 3.21. With these results, the above mean score shows accounting education students' attitude towards the use of peer tutoring method of teaching accounting course is negative.

### **Discussion of Findings**

The findings of research question one revealed that peer tutoring method of teaching had been used in teaching accounting courses to accounting education students to a low extent.

This finding agrees with Adewumi (1999) stating that peer tutoring method of teaching is rare due to the fact that there is dearth of accounting teachers in tertiary. This is due to the poor remuneration of accounting lecturers when compared with what their counter parts in the private sector earn. These institutions lack the capability to attract accounting lecturers to the various accounting departments this is perhaps due to the low motivation and low pay when compared with what their counter-parts working in business firms earn. In addition, lack of adequate facilities and materials has totally rendered the teachers helpless in their bid to impart knowledge on their students. The teacher needs an enabling environment to maintain effectiveness in their teaching process. This will also enable him to select learning experiences, diagnose learning difficulties and guide learning in order to improve the instruction process. It has been observed that the shortage of teachers in these institutions has affected the number of students that can be admitted in these institution

The findings of research question two revealed that peer tutoring method influenced the performance of accounting education students to a high extent. This finding concurs with Philip and Council (2010) who observed that peer tutoring has an effect on students' performance. It also agrees with the finding of Romano and Walker (2010) who reported above that peer tutoring transformed the classroom from a place for the dispensation of knowledge into a place where knowledge is approached from multiple and missing perspectives, thereby allowing students to learn from one another. Invariably, peer tutoring depends on the process of mutual help between classmates, allowing the transfer of control to the students in the classroom. According to Romano and Walker (2010) peer tutoring allowed the teacher to accommodate a classroom of diverse students, including students with learning disabilities. The teacher selected the content and acted as a moderator for each lesson. The teacher got involved when the tutors had difficulty explaining a particular concept or had issues understanding the language the tutee was using. In the same vein, the finding is in line with Abbey and Okorogba (2017) examined the influence of peer tutoring on students' achievement in technical drawing using an experimental study of a quasi-type. Abbey and Okorogba (2017) observed that the peer tutoring instructional strategy was more effective in improving students' academic achievement than the conventional teaching method.

The findings of research question three revealed accounting education students' attitude towards the use of peer tutoring method of teaching accounting course is negative. This finding agrees with Tuğay (2010) aimed to determine the attitude of students taking

accounting courses with regard to peer tutoring method of teaching as well as their expectations from accounting instructors. Tuğay discovered that most of the students had a negative attitude or perception of been put in groups to learn. The finding also agrees with Tekin and Gençtürk (2010) stated that the most important factor affecting the quality of accounting education was the student's attitude towards learning accounting Besides, Tekin and Gençtürk (2010) stated that the students' attitude towards working in a field related to accounting was equally negative

## CHAPTER FIVE

### SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter focuses on summary, conclusion and recommendations

#### **Summary**

This study determined the influence of peer tutoring method of teaching accounting courses in University of Benin. Three research questions were raised to guide the study. The study employed a descriptive survey research design. The population of this study was made up of 189 (one hundred and eighty-nine) full time final year (400 level) students in Department of Vocational and Technical Education, Faculty of Education, University of Benin. The sample size of this study was consisted of 100 (one hundred) students from the four (4) course area in VTE. The random sampling technique was used to select one hundred (100) students the four (4) course area in VTE, Faculty of Education, University of Benin.

The instrument used for the study was a structured questionnaire developed by the researcher. It was however subjected to face validity by the researcher's supervisor and one other experts in the Department of Vocational and Technical Education. The reliability was determined using the internal consistency method which were measured using Cronbach alpha statistic. The instrument was administered to 20 respondents who were not part of the study population. However, the instrument yielded an alpha value of

0.76. The data collected were analysed using mean ( $\bar{x}$ ), standard deviation (SD), The major findings of the study were as follows:

1. Peer tutoring method of teaching had been used in teaching accounting courses to accounting education students to a low extent.
2. Peer tutoring method influenced the performance of accounting education students to a high extent
3. accounting education students' attitude towards the use of peer tutoring method of teaching accounting course is negative.

### **Conclusion**

Effective teaching with right the pedagogy gives better comprehension as well as mastery of subject matter and inevitably high accomplishment” Peer tutoring instructional technique promises to address the intricate academic and social necessities of students with diverse learning abilities in a regular class without really affecting other students in the class For effective teaching and learning outcome, accounting teachers require a wide range of teaching strategies ranging from peer tutoring to other methods for effective understanding of accounting courses in universities it would not be out of place if accounting educators utilize peer tutoring more frequently in teaching accounting course.

### **Recommendations**

Based on the finding of the study, the researcher recommends the following:

1. School authorities and educational administrators should ensure that peer tutoring instructional strategies are integrated into the university accounting education curriculum.
2. Seminars, conferences, and workshops should be organized for teachers. This would help improve their knowledge and skills of peer tutoring instructional strategy in order to achieve effective implementation.
3. Teachers should expose students to peer tutoring instructional strategy in passing out instruction in the classroom to aid the development of students' generic skills and interest.
4. Teachers should from time to time give students topics to go and make inquiry about, so that before they teach a new concept, the students will be able to explain in their own terms what they have discovered about the new concepts.

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## **APPENDIX**

**DEPARTMENT OF VOCATYIONAL AND TECHNICAL EDUCATION  
FACULTY OF EDUCATION  
UNIVERSITY OF BENIN  
BENIN CITY**

**ASSESSMENT OF PEER TUTORING METHOD OF TEACHING  
ACCOUNTING COURSES IN NIGERIAN INSTITUTION  
QUESTIONNAIRE (APTMTACNIQ)**

Dear Respondents,

This is a study on “Assessment Peer Tutoring Method of Teaching Accounting Courses in Nigerian Institution (A Case Study of University of Benin). Please complete the questionnaire by ticking the relevant box or filling the blank spaces. If you have any question, please ask before you start. Provide the details below and then proceed to answer the questions. Please note that the information you are giving would be used for research purposes and would be treated with confidentiality.

Thanks

**Udemezue Emmanuella Chukwudalu**

**Section A: Demographic Data**

**Gender:** Male ( ) Female ( )

**SECTION B:**

**Keys: SA – STONGLY AGREE (4)**

**A - AGREE (3)**

**D - DISAGREE (2)**

**SD - STRONGLY DISAGREE (1)**

**Section B**

S/N	EXTENT WHICH PEER TUTORING METHOD OF TEACHING IS USED IN TEACHING ACCOUNTING COURSES	SA	A	D	SD
1	Peer tutoring is used in teaching accounting courses regularly				
2	Accounting course are never taught with Peer tutoring method				
3	Accounting course are taught with other methods				
4	Only few lecturers use Peer tutoring in teaching accounting courses				
5	Lecturers only dictate notes when teaching accounting course				
6	Accounting lecturers teaches with peer tutoring method whenever they feel like				
7	Accounting course are taught with peer tutoring method towards the end of semester				
	<b>INFLUENCE OF PEER TUTORING METHOD ON ACADEMIC PERFORMANCE OF ACCOUNTING EDUCATION STUDENTS.</b>	<b>SA</b>	<b>A</b>	<b>D</b>	<b>SD</b>
8	Students who are taught accounting course fail in their exams				
9	Students who are taught accounting course with peer				

	tutoring score high marks in their exams				
10	Students who are taught accounting course with peer tutoring score higher than others taught with conventional method				
11	Scoring high grades does not depend on the methods I am taught with				
12	Students who are taught accounting course without peer tutoring usually perform poorly in their exams				
13	Students who are taught accounting course with peer tutoring score average in test				
	<b>ACCOUNTING EDUCATION STUDENTS' ATTITUDE TOWARDS THE USE OF PEER TUTORING METHOD</b>	<b>SA</b>	<b>A</b>	<b>D</b>	<b>SD</b>
14	I feel bored when lecturers use peer tutoring method in teaching				
15	I do not wait to the end of lectures where peer tutoring is used in teaching				
16	I usually do not participate in peer tutoring classes				
17	I feel I am not carried along in peer tutoring classes				
18	I feel my friends are not participative during peer tutoring				
19	I am not comfortable learning with others				
20	Peer tutoring is a waste of my time because I am distracted				