

# An Evaluation of the Effectiveness of Experiential and Problem-Based Teaching Strategies in Enhancing the Teaching of Financial Accounting in Public Secondary Schools in Ebonyi State

Agu, Zoronachi, Okoye AnthoniaChinyere (PhD)

*Department of Vocational Education, Faculty of Education, Chukwuemeka Odumuegwu Ojukwu University, Igbariam Campus*

*Department of Vocational Education, Faculty of Education, Chukwuemeka Odumuegwu Ojukwu University, Igbariam Campus*

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## ABSTRACT

This study investigated the effectiveness of experiential and problem-based teaching strategies in enhancing financial accounting education in public secondary schools in Ebonyi State. The study was guided by two specific purposes and research questions. A descriptive survey design was employed, and data was collected from 106 financial accounting teachers using a structured questionnaire titled “Questionnaire on Effectiveness of Strategies Required for Teaching Financial Accounting in Public Secondary Schools (QESRTFAPSS)”. The Cronbach Alpha method was used to establish the reliability of the instrument. Data analysis was performed using mean and standard deviation. The results showed that both experiential and problem-based teaching strategies are effective in enhancing financial accounting education. The implications of these findings for teaching and learning financial accounting in public secondary schools are discussed. The study concluded that financial accounting plays a vital role in entrepreneurship and educational development, contributing significantly to economic growth. Promoting effective teaching strategies for financial accounting is crucial for reforming the foundation of entrepreneurship development and accountability. Two recommendations were made based on these findings.

**Keywords:** Experiential teaching strategy, Problem-based teaching strategy, financial accounting, public secondary schools.

## I. INTRODUCTION

Accounting is very important in all human activities especially business activities. It is the process of recording, reporting and evaluating economic occurrences and transactions that affect business organizations and the general economic status of a nation. Accounting deals with all documents of an organization’s financial performances from payroll, cost, capital expenditure and other obligations to sales, revenue and owners’ equity (Tunji in Mildred, 2021). Accounting is a generic term covering both bookkeeping and account aspect of an economic entity. According to American Institute of certified Public Accountants (AICPA 1941), defined accounting as the art of recording, classifying, and summarizing in terms of money, transactions and events which are in part at least, of financial character, and interpreting the result thereof Agbo (2017) see accounting as the process of recording, classifying, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making (Okoli, et al, 2020). Accounting provides quantitative financial information about economic entities for internal and external users to use in making decisions such as whether to invest further or not, which calls for effectiveness in teaching and

learning of financial accounting especially at secondary school level.

Financial accounting is statutory in nature and is usually prepared on a historical basis. It provides reports to external users about the financial status of an organization. Mildred (2021) in Adebisi defined financial accounting as the process of collecting, recording, summarizing, reporting analysing/interpreting and presenting financial transactions in a systematic manner to assist the users of financial statements in various decision-making situations. The functions of financial accounting include keeping records of business transactions, preparing income statements according to established accounting conventions and also showing the financial position of a business at the end of a transaction period. In addition to financial accounting, business organizations prepare management accounting to assist management in decision making (Ikeanyionwu&Enwere, 2019). Hence, financial accounting is a specialized area of instruction that deals directly with business skills and techniques, business knowledge and facts, business understanding, economic understanding, business attitude and appreciation necessary to understand and to the economic decision called business (Mildred, 2021).

The objectives of studying financial accounting in schools, as identified by Akpan and Farayola (2015), include enabling students to appreciate business rules, functions, and principles of accounting, as well as understanding basic accounting principles, practices, and their applications to modern business activities. Similarly, Aloa and Ukpang (2020) noted that financial accounting, as an aspect of business education, imparts practical knowledge and accounting skills in learners.

However, recent observations in secondary schools reveal a concerning trend: students' academic performance in financial accounting is declining. This decline is attributed to ineffective teaching strategies employed by the teachers, resulting in subpar student engagement. The 2019-2021 WAEC results as reported by Nwuzor (2022), underscores this issue, showing few students achieving credit and merit passes in financial accounting, while the a larger number passed or failed the subject.

This unsatisfactory situation raises concerns about the disconnect between the teaching strategies and learning outcomes. Financial accounting teachers, at the forefront of students

learning, are often to be blamed for this decline. The inability of most teachers, particularly in financial accounting, to enhance students learning through effective teaching strategies warrants attention. This is because, as Okoye and Agu (2024) emphasize, learning is a multifaceted process that requires exposure to various stimuli. In other words, learning cannot take place in a sensory vacuum.

Closing this gap, especially in public secondary schools, poses a significant challenge to the current secondary school education system. To ensure quality education triumphs, particularly in financial accounting, immediate solutions are necessary, and this responsibility falls on the business subject teacher.

A business subject teacher is a person who has undergone the required training and holds a degree in business education from recognised university or NCE (National Certificate of Education) from the recognised College of education, and are competent to teach the five subjects of secondary school business studies programme (Ajisafe et al., in Maduabum, 2021). Azuka and Nwosu (2018) noted that, the business teacher (instructor, lecturer, educator, and trainer) should be a master of the business skills and knowledge he/she teaches. Since most business education courses are skill oriented the teachers of such courses/skills must be expert in the courses they teach. In the same vein, Ebenezer-Nwokeji and Ile (2022) stated that business subject teachers are those with requisite training in business education in the universities and colleges of education employed to teach subjects like economics, commerce, book-keeping/accounting, business studies at the junior secondary school level. In all these, it is clear that the business subject teachers must be trained and certified teachers.

Teachers are the most important ingredients of quality instructions in any business education programme. Teachers' efforts and competency are required to achieve the instructional delivery objectives during teaching and learning activities in secondary school. Canuel (2018) noted that teachers are the single most essential element in student accomplishment. Improvements in teacher effectiveness are particularly likely to benefit lower-achieving students. Furthermore, skilled and effective instructors can make an annual achievement difference of one grade level equivalent. As a result, teacher quality, effectiveness, efficiency, and

productivity remain the most accurate predictors of student accomplishment (Nworie, Okafor & Igwebuike, 2023). In the same vein, Onajite (2022) asserted that a business subject teacher must develop successful teaching tactics to help students learn in the classroom. The teaching strategy employed by teachers in classroom interaction plays a crucial role in determining how students learn and grasp concepts. This is particularly significant in business education, where the ultimate goal is to equip students with the skills and knowledge necessary to become self-reliant and effective in the modern workplace. However, Okoye and Agu (2024) note that business education is failing short of achieving this objective, failing to produce graduates with the requisite skills to operate effectively in today's office.

As a result, effective teachers attempt to excite and involve all of their students in learning rather than just accepting that certain children are unable to be engaged and are doomed to fail. Such great teachers believe that every student is capable of academic success, and they do everything they can to help each student learn successfully by employing effective teaching strategies (OECD, 2018). FRN (2013) also noted the importance of effective teaching strategies by stating in the National Policy on Education (NPE) that "every Nigerian child should have access to quality education relevant to the needs of the Nigerian Economy. Therefore, all teachings shall be learner-centred, practical, activity-based, experiential, and IT supported". Adebayo in Onajite (2022) noted that for teaching and learning in business education to be efficient and meaningful, it does not only stop at the teachers obtaining relevant qualifications and experiences in their areas of specialization. It includes their ability to employ effective teaching strategies that help students achieve more in learning, especially in the financial accounting classroom. Ejide (2023) explained that teaching and learning, the essence of education, cannot be done haphazardly, instead, they require a conducive environment that enhances the teaching and learning processes.

Teaching and learning form the core educational system. Umezulike, et al. (2023) noted that teaching and learning are the most important activities of education, involving the teacher, the learner, the content, the strategies and the process of instruction. Learning can be considered a permanent change because a teacher brings about change in students through techniques such as developing specific skills, change certain attitudes,

or understanding specific scientific laws operating in a learning environment (Afzal & Abudul, 2021). In line with this, Akpan and Farayola in Timya and Duktore (2023) explained that learning is the apparent modification of a person's behaviour through their activities and experiences, resulting in a change in their knowledge, skills and attitudes including modes of adjustment towards their environment, which is more or less permanent.

However, teaching is seen as the art of imparting knowledge to bring about the desired change in the behaviour of the recipient (Ezeani, in Michael & Ikononwan, 2020). Furthermore, Akinpelu in Nwuzor (2022) defined teaching as the deliberate effort by a professional or experienced person to impart information, knowledge, and skills and so on to an immature or inexperienced person. Teaching is the science and art of assisting a person to learn (Ikeanyionwu & Enwere, 2019). To ensure effective teaching and learning and ultimately improve performance by the learner, the teacher has to organize the teaching process systematically from the known to unknown and from simple to complex. This reappraisal enhances the academic performance of students at all levels. Duktore (2016) asserted that there is need to reform teaching strategies in schools since students are required to have more skills to achieve the demand of the society. Darling-Hammond, et. al, in Nwaukwa and Okonkwo (2019) stated that, strategies that enhance effective teaching and improved students performance are organising forums where teachers meet in learning teams and share their experiences. In the light of the above, the methods employed in the teaching of financial accounting at senior secondary school levels would, to a researchable extent, determine the rate of success or failure in the subject. This simply implies that the performance of students in this context can be assessed based on the effectiveness of a particular strategy/method applied while teaching. If the right strategies are not chosen, the objectives of teaching students financial accounting in senior secondary schools cannot be achieved and there will be no measurement for its effectiveness.

Effectiveness is measured by a teacher's ability to achieve specific objectives using a particular teaching method. Waliur et al., (2021) defined effectiveness as the extent to which objectives are attained. In line with this Wojtczak (2022) defined effectiveness as a measure of the extent to which a specified procedure or service, when deployed in the field under routine

circumstances, does what it is intended to do for a specified population. This implies that effectiveness in this context is the degree to which instructional objectives are achieved and the extent to which the teacher proffers a solution to a targeted problem. In the context of teaching, effectiveness refers to teachers' ability to facilitate students learning, improve academic achievement, and enhance student engagement. An effective teacher does the right thing to teach his/her students without considering the costs. Aromolaran (2019) stated that teaching is effective in a class when the teacher acts in favourable way to the development of basic skills, understanding and personal attitudes that reveal personal adjustment of learners.

In line with this, Kumar (2018) noted that an effective teacher is one who is able to teach students what they need to know to advance in their education. He further noted that effective teachers are those who achieve the goals that they set for themselves or that are set for them by others such as the ministries of education, legislators and other government officials, as well as schools and college administrators. He went on to state that effective teachers must possess the knowledge and skills necessary to attain the goals, and be able to apply that knowledge and those skills appropriately in order to achieve the goals, by employing the right teaching strategies.

Consequently, Obi in Nwuzor (2022) opined that effective strategy/method is a procedure by which the teacher meets the learner starting with his interest and his problems and then establishing conditions that will enable him proceed to his set goals in the most possible and effective manner. This signifies that a good accounting teacher is the one that is able to deliver the lesson he/she has prepared for teaching the class using an effective strategy in such a way that his/her students would grasp what the teacher is teaching. Abdulrazak(2019) stated that teaching strategies are general principles or methods used for classroom instruction. He further maintained that teaching method is an orderly logical arrangement of steps to be followed in classroom instruction. The market demand for accounting teachers is becoming dynamic, more complex and complicated; therefore, accounting teachers must also change methods and strategies of teaching in order to impact the desirable skills that suit the market trends of the society. It is important to note that the practical nature of financial accounting as a subject requires different teaching methods

especially, where more skills are required to be achieved during teaching process. Umoru and Haruna (2018) emphasized that for a particular teaching strategy to be appropriate and efficient, it has to be in relation with the characteristic of the learner and the type of learning it supposed to bring about because no single teaching strategy is appropriate in all situations and for all students. This signifies that to achieve the intended objectives, financial accounting teacher needs to employ different teaching strategies bearing in mind that this subject is a practical course that requires appropriate teaching method for effective transfer of knowledge. Mintberg in Umoru and Haruna (2018) defined teaching strategy as a plan, a how, a means of getting from here to there. Thus, strategy is a plan that is intended to achieve a particular purpose or the process of planning something or carrying out a plan in a skilful way. In this study, teaching strategy is seen as a plan or method chosen by the instructor for effective teaching of students. Okwuanaso and Nwazor in Nwuzor (2022) noted that in teaching and learning situations, strategies are the same as methods and procedures of teaching.

Instructional strategies determine the approach a teacher may take to achieve learning objective in teaching courses including accounting. Notably, Ikeanyionwu and Enwere (2019) maintained that the important mission of each educational programme especially in the field of accounting is to provide high quality and relevant education in order to produce skilful and competent conscientious graduates. To achieve this, a number of practical and instructional strategies are designed to improve the students' academic performance. These strategies are: experiential teaching strategy, problem-based teaching strategy, team-teaching strategy, and questioning teaching strategy (Nwuzor, 2022).

Experiential strategy can be used in teaching of financial accounting. Lang and Evans in Nwuzor (2022) defined experiential method as a teaching strategy where the student is directly in touch with real things and people or involved in activities that simulate real activities. In this teaching strategy, students are expected to apply the concepts, theories and experiences discussed in the classes to real work situation under the guidance of the teacher.

Furthermore, problem-based teaching strategy is another teaching strategy suitable for teaching financial accounting. Gidado et al., in Onyiorah (2021) stated that problem-based strategy



is a deductive strategy through which the teacher presents concepts and problems. In this strategy, students are presented with authentic and meaningful problems as a basis required for investigation in order to come up with a solution at the end of the study. However, there are challenges in implementing experiential and problem-based teaching strategies and they include:

- Lack of training and support
- Limited teaching experience
- Resistance to change
- Heavy workload
- Limited access to technology
- Insufficient funding
- Limited classroom space
- Inflexible curriculum
- Assessment constraint
- Time constraint

Despite these challenges, the process of teaching business subjects, including using experiential and problem-based teaching strategy is fundamentally knowledge transfer from one person to another. Hornby in Umezulike and Amaechi (2021) maintained that teaching is the process of showing somebody how to perform a task so that they can carry it out successfully. Since it involves transfer of knowledge, the person who transfers his or her knowledge is known as the teacher and the one that receives it is known as the learner.

Teaching financial accounting as one of the business subjects as it relates to this study entails imparting of financial accounting knowledge from the business subject teachers to the students. Azuka and Nwosu (2018) noted that the business subject teacher (instructor, lecturer, educator, trainer) should be a master of the business skills and knowledge he/she teaches since most business education subjects/courses at both secondary school and tertiary institution levels are skill oriented, the teachers of such subject/courses and skills must be experts in the courses they teach. In line with this, Ajisafe, et. al. in Maduabum (2021) referred to business teacher as a person who has undergone the required training and holds a degree in business education from a recognised university or an NCE (National Certificate of Education) from the recognised colleges of education, and are competent to teach the five subjects of secondary school business studies programme. Uzodi in Umezulike and Amaechi (2021) viewed business subject teachers as those that teach part of the business education subjects taught at the secondary schools with the objectives

of bequeathing the students with relevant job skills, knowledge and necessary attitudes for paid or self employment as well as for higher education in business areas and specifically business education programme.

Business education has been recognized as a course of study that equips its students with different skills that are necessary for job placement in business related careers and for self-employment. In line with this, Iwuoha and Peters (2019) stated that business education is a programme that focuses primarily on skills acquisition and vocational competency in areas such as accounting and office management. Obi in Anioke (2019) defined business education as a programme with the primary aim to prepare students for business career, improve those already in the career and also help students achieve all the aims of education. Similarly, Spencer in Amaewhule et al., (2019) emphasized that the effectiveness of an academic programme is directly linked to the quality and vigour of its teachers. The skills acquired by business subject teachers allow them to be fitting almost in all facets of life. The mandate of business education as noted by Ademiluyi et al., (2019) is to ensure that students are educated for and about business, with major focus on office administration, marketing, entrepreneurship and accounting. Hence, it is imperative to examine the strategies for effective teaching and learning of financial accounting in public senior secondary schools in Ebonyi State. Strategies for effective teaching and learning of financial accounting can be influenced by certain variables such as gender; financial accounting teachers' years of experience and the school location.

Gender as the variable used in this study refers to as a social construct regarding culture bound conventions, roles and behaviour as well as relations between and among women and men, boys and girls (Nwaubani, et al., 2019). In line with this, Krieger (2023) stated that gender is the fact of being male or female which affects role performance. Accounting was traditionally viewed as a male dominated profession with few female entrants, but recent studies shows that there is an increasing influx of females into the accounting profession (Komori, 2018). It is possible that male business subject teachers adopt different teaching strategies from their female counterparts in the classroom setting. Oyewole (2019) reported that gender could be a factor in determining the extent of teachers' application of classroom teaching

strategies so as to improve students' academic performance. In this regard, gender may have effect on teachers' ratings of effective strategies employed in teaching financial accounting and might be contributing to why secondary school students perform poorly in financial accounting in senior secondary school certificate examination (SSCE) in Ebonyi State.

While speculations are wide spread that most students lack interest in financial accounting. The extent of acquisition of interest in this programme remains in doubt owing to the traditional (teacher-centered) teaching strategies employed by the rural teachers in teaching secondary schools subject including financial accounting. Harlman (2022) hypothesized that there would be an advancement in students' acquisition of accounting skills in secondary schools if effective teaching methods are employed in teaching financial accounting. From the foregoing, teaching strategies which involve methods, steps, means, approaches, techniques or procedures for achieving the stated goals of education are considered vital for students' learning and academic achievements. They showed a prominent significant role in the process of effective teaching and learning. Experiential and problem-based teaching strategies have been widely recognised as effective approaches to teaching and learning. Experiential teaching involves hands-on experiences and real-world applications, whilst problem-based teaching involves presenting students with real-world problems to solve. These strategies have been shown to improve students' engagement, motivation, and learning outcomes.

The effectiveness of these strategies has been explored in various studies on financial accounting education in secondary schools. For instance, Inuwa et al. (2018) found that although there was no significant difference in student achievement between problem based and conventional methods at the pre-test stage, a significant difference emerged in favour of demonstration method at the post-test stage. Similarly, Yaacob and Ali (2020) reported that FIFA approach enhanced students understanding of elementary accounting knowledge, highlighting the importance of real-world exposure in facilitating accounting knowledge and understanding.

Other studies have also identified various effective strategies for teaching accounting. Hlongwane (2020) identified the use of conceptual approaches, explanations, ICT, relational

approaches, written work, and learner involvement. Okafor et al. (2023) emphasised the importance of using instructional material and employing qualified accounting teachers. Additionally, Ricco and Gualberto (2020) found that 72% of accounting teachers were interested in using different teaching strategies to improve students' interest in accounting. In contrast, Amaewhule and Uju (2020) suggested that direct instruction should be used by accounting teachers in secondary schools.

These studies provide insights into the effectiveness of different teaching strategies in financial accounting education. Effective strategies are crucial in the teaching and learning of financial accounting at the secondary school level. Consequently, for effective teaching and learning of financial accounting, teachers are expected to deploy different student-centred strategies.

However, the Nigerian society today, particularly in Ebonyi State, presents a unique challenge. Youths need to acquire practical skills and technical know-how to become functional in their careers. Any youth lacking applicable skills has limited future prospects, and similarly, any business subject programme that fails to adequately address how learners will acquire and apply vocational and technical skills is ineffective.

Numerous studies on this techniques have been conducted on the assumption, with some discovering the efficacy of effective teaching strategies in education, whilst others have reported mixed results. It is against this background that research work examines the effectiveness of strategies employed by business subject teachers for teaching financial accounting in public secondary schools in Ebonyi State.

## **II. STATEMENT OF THE PROBLEM**

The advent of teaching practical knowledge from the 1980s produced a shift in the teachers' teaching strategy from secondary to higher education which questioned the nature, effectiveness and relationship between teaching strategies adopted by the teachers and lecturers recently

Consequently, teaching strategies are now being re-examined and re-assessed because of changes in the world of work and society as a result of new technologies in teaching financial accounting. This demands that teachers should shift from teacher-centred to student-centred teaching strategies in order to make the teaching and learning more pleasant for the students.

Observations from the recent events unfolding in the secondary schools in Ebonyi State showed that student's academic performance is on the decline. A lot of students' study habits have drastically reduced to the barest minimum which tends to affect their performances in school. The recent West African Examination (WAEC) result in Ebonyi State is an attestation showing poor academic performances of students in business subjects and particularly in financial accounting from 2019 – 2021 as 42%, 38% and 32% respectively (Nwuzor, 2022). There were only few students with credit and merit passes in financial accounting, while, those with ordinary pass and those who failed the subject were higher in number. One therefore seeks to ask what causes this menace. This unsatisfactory situation, which is often blamed on the teachers who are at the forefront of students learning, reveals a disconnect between the teaching strategies employed by financial accounting subject teachers and students learning, ultimately leading to a decline in students engagement. The inability of most of teachers, particularly in financial accounting, to enhance students' learning through effective teaching strategies is a concern that has garnered interest from the researcher, stakeholders in secondary school education, and the general public. Closing this gap causes a serious challenge in the current secondary education system in Ebonyi State, and calls for immediate solution in order to enable quality education to triumph in teaching business subjects especially financial accounting in secondary schools in the State. The problem of this study, therefore, is that secondary school students perform poorly in financial accounting in senior school certificate examinations (SSCE) in Ebonyi State.

### **Purpose of the Study**

The main purpose of this study is to ascertain the effectiveness of strategies required for teaching financial accounting in public senior secondary schools in Ebonyi State. Specifically, the study sought to determine the extent to which:

Experiential teaching is an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State.

Problem-based teaching is an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State.

### **Research Questions**

The following research questions guided the study:

1. To what extent is experiential teaching an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State?
2. To what extent is problem-based teaching an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State?

### **Research Hypotheses**

The following null hypotheses raised to guide the study were tested at 0.05 level of significance.

H<sub>01</sub> There is no significant difference in the mean ratings of male and female financial accounting teachers on the extent to which experiential teaching is an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State.

H<sub>02</sub> There is no significant difference in the mean ratings of male and female financial accounting teachers on the extent to which problem-based teaching is an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State.

## **III. METHODOLOGY**

Descriptive survey research design was used in carrying out this study. Ikegbusi (2022) noted that descriptive research design is a theory-based method which is aimed at gathering, analyzing and presenting collected data. Since this study involves ascertaining financial accounting teachers' ratings of the effectiveness of strategies required for teaching financial accounting in public secondary schools in Ebonyi State. The descriptive survey research design was deemed most appropriate for the conduct of this study because the study involves collecting opinions – like information from respondents. The study was carried out in public secondary schools in Ebonyi State of Nigeria.

The population of the study comprises all the 106 financial accounting teachers from the public secondary schools in the three education zones in Ebonyi State. The entire population was used because the number was manageable.

The instrument for data collection in this study was a structured questionnaire titled "Questionnaire on Effectiveness of Strategies Required for Teaching Financial Accounting in Public Secondary Schools (QESRTFAPSS)", which comprised 24 items developed by the

researcher. The Likert scale response pattern was used to determine the level of financial accounting teachers' acceptance of the items in the questionnaire. The response pattern was based on the following rating scale: Highly Effective (HE – 4 points), Effective (E – 3 points), Low Effective (LE – 2 points) and Not Effective (NE – 1 point). Two experts from the Vocational Education Department, Chukwuemeka Odumegwu Ojukwu University, Igbariam Campus, subjected the instrument to face and content validity. The experts made some criticisms and the corrections they believed would be helpful to the study.

Cronbach Alpha reliability method was used to ascertain the reliability of the instrument which yielded a coefficient of 0.92. A total of 106 copies of the questionnaires were administered to

the respondents personally by the researcher. The whole copies of the questionnaire instrument were filled and for the study. Statistical Mean and Standard Deviation were used to answer and analyse the data to research questions. Any item rating 3.50 and above was considered as effective otherwise not effective. Hypotheses were tested using the t-test at 0.05 level of significance. The decision rule for the hypothesis testing was based the P-value (probability value). If the p-value was less than 0.05, the null hypotheses was rejected; otherwise do not reject.

**Research Question 1:** To what extent is experiential teaching an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State?

**Table 1: Mean and Standard Deviation (SD) of the Effectiveness of Experiential Teaching Strategy in Teaching Financial Accounting.**

;	Items Description	N	Mean	SD	Remarks
1	Beginning an instruction with target skill for student to master.	106	3.01	0.94	E
2	Teaching students through a specified sequence of teaching based on predetermined steps that introduce a concept.	106	3.34	0.72	E
3	Reviewing instructions for an activity or modelling process so that students know what they are expected to do.	106	2.81	0.86	E
4	Dictating notes to students during lesson.	106	3.60	0.77	HE
5	Teachers present cashbooks/ledgers during class illustrations.	106	3.12	0.83	E
6	Conduct students' evaluation activities to make the students effective.	106	3.32	0.76	E
7	Experiential strategy prepares students mentally for the lesson.	106	3.22	0.63	E
8	Teachers give worked examples to the student to accompany class work.	106	3.31	0.78	E
9	Giving structured questions few hours before lesson	106	3.26	0.92	E
10	Engage all students in class tasks during lessons.	106	3.25	0.75	E
11	Peer-wise or students-generated content.	106	3.38	0.99	E
12	Students learn accounting topics using real-problems models.	106	3.20	0.74	E
	<b>Cluster Mean</b>		<b>3.24</b>		<b>E</b>

Table 1 showed the extent to which experiential teaching strategy was effective for teaching financial accounting in public senior secondary schools in Ebonyi State. The table showed that item 4 with the mean of 3.60 was highly effective in teaching financial accounting whereas items 1, 2, 3, 5, 6, 7, 8, 9, 10, 11, and 12 with means ranging from

2.81 to 3.38 were effective in teaching financial accounting.

Invariably, the cluster mean of the extent to which experiential teaching was effective for teaching financial accounting was 3.24 indicating effective. This implied that experiential teaching strategy was effective for teaching financial



accounting in public senior secondary schools in Ebonyi State.

**Research Question 2:** To what extent is problem-based teaching an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State?

**Table 2: Mean and Standard Deviation (SD) of the Effectiveness of Problem-Based Teaching Strategy in Teaching Financial Accounting**

S/N	Items Description	N	Mean	SD	Remarks
13	Teachers apply individualized teaching method to identify fast from slow learners.	106	3.12	0.92	E
14	Problem-based teaching strategy meets financial accounting students at their points of needs.	106	3.10	0.72	E
15	Conveys instructional deliveries to learners.	106	2.88	0.86	E
16	Engage students in brainstorming during lesson.	106	3.37	0.70	E
17	Teachers involve students in problem solving exercise at all times.	106	2.73	0.83	E
18	Teachers ask the students questions randomly during class instruction.	106	3.20	0.75	E
19	Students provide feedback to teacher after assignment on time.	106	3.18	0.99	E
20	Teachers engage students in small group discussion during lesson delivery.	106	3.27	0.73	E
21	The teaching strategy requires the teacher's experience before it can be used.	106	2.91	0.93	E
22	The teaching strategy requires promoting students interest.	106	3.75	0.78	HE
23	Students are provided with clear explanations, of the knowledge/skills being taught.	106	2.55	0.97	E
24	Enables teacher to begin instructions with target skill or concept for students to master.	106	3.08	0.63	E
<b>Cluster Mean</b>			<b>3.09</b>		<b>E</b>

Findings from Table 2 revealed the extent to which problem-based teaching strategy was effective for teaching financial accounting in public senior secondary schools in Ebonyi State. The result revealed that item 22 with mean of 3.75 was highly effective in teaching financial accounting, where as items 13 to 21, 23 and 24 with means ranging from 2.55 to 3.37 were effective in teaching financial accounting.

Meanwhile, the cluster mean of the extent to which problem-based accounting was 3.09 indicating effective for teaching financial accounting in public senior secondary schools in Ebonyi State.

### Test of Hypotheses

In order to make decision on the extent of effectiveness of strategies required for teaching financial accounting in public senior secondary schools in Ebonyi State, the following null hypotheses were tested at 0.05 level of significance.

**Hypothesis 1:** There is no significant difference in the mean ratings of male and female financial accounting teachers on the extent experiential teaching is an effective strategy for enhancing the teaching financial accounting in public senior secondary schools in Ebonyi State.

**Table 5: Independent t-test of Mean Responses of Male and Female Financial Accounting Teachers on the Extent Experiential Teaching was Believed as an Effective Strategy for Enhancing the Teaching of Financial Accounting.**

Variable	N	Mean	SD	t-cal	Df	P-value	Remark
Male	60	37.20	9.19	0.427	104	0.670	Not Significant
Female	46	37.95	8.83				

Analysis from Table 5 showed the independent t-test of male and female financial accounting teachers on the extent experiential teaching strategy was an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State. The Table displayed t-calculated of 0.427 with degrees of freedom of 104 and associated probability value (p-value) of 0.670. The associated p-value of 0.670 was greater than 0.05 level of significant difference in the mean responses of male and female financial accounting teachers on the extent experiential teaching strategy was an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State.

The implication of this finding is that there is no significant difference in the mean responses of male and female financial accounting teachers on the extent to which experiential teaching is an effective strategy for enhancing the teaching of financial accounting in public senior secondary school in Ebonyi State.

**Hypothesis 2:** There is no significant difference in the mean ratings of male and female financial accounting teachers on the extent problem-based teaching is an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State.

**Table 6: Independent t-test of Mean Responses of Male and Female Financial Accounting Teachers on the Extent Problem-Based Teaching was Believed as an Effective Strategy for Enhancing the Teaching of Financial Accounting.**

Variable	N	Mean	SD	t-cal	Df	p-value	Remark
Male	60	36.30	8.66	0.306	104	0.522	Not significant
Female	46	3.97	8.31				

Table 6 displayed the independent t-test of male and female financial accounting teachers on the extent problem-based teaching strategy was an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State. The result depicted t-calculated of 0.306 with degrees of freedom of 104 and associated p-value of 0.522 is greater than 0.05 level of significance, thus the null hypothesis was not rejected.

Consequently, there is no significant difference in the mean ratings of male and female financial accounting teachers on the extent problem-based teaching is an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State.

#### IV. SUMMARY OF FINDINGS

Based on the findings of the study, the following summary emerged:

1. Experiential teaching strategy was an effective strategy for teaching financial accounting in public senior secondary schools in Ebonyi State. Nevertheless, there is no significant difference in the mean responses of male and female financial accounting teachers on the extent experiential teaching strategy was an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State.
2. Problem-based teaching strategy was effective for teaching financial accounting in public senior secondary school in Ebonyi State. Meanwhile, there is no significant difference in the mean responses of male and female financial accounting teachers on the extent problem-based teaching strategy was an effective strategy for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State.

### Discussion of the Findings

discussion of the findings was carried out under the following sub-headings:

Effectiveness of experiential strategy for teaching financial accounting

Effectiveness of problem-based strategy for teaching financial accounting

#### Effectiveness of Experiential Strategy for Teaching Financial Accounting

The result of the analysis presented in Table 1 revealed that experiential teaching strategy was effective for enhancing the teaching of financial accounting in public senior secondary schools in Ebonyi State. Many of the items on the extent experiential teaching strategy enhance the teaching of financial accounting. The table shows that financial accounting teachers in public secondary schools in Ebonyi State believed that experiential teaching strategy is an effective teaching that enhances the teaching of financial accounting. Their responses are in line with Nwuzor (2022) who stated that experiential learning is a teaching strategy where the students are directly in touch with the real things or involved in activities that stimulate real activities which implies that students are allowed to work on an activity, reflect on them and make meaning from direct experience for further studies.

The findings were also in agreement with Kolb in Oyewole and Olanrewaju (2022) who asserted that experiential strategy improves students understanding of financial accounting concepts. In support of this, Bui and Myerson (2020) discovered that experiential teaching strategy significantly improves students' retention of financial accounting knowledge.

#### Effectiveness of Problem-Based Strategy for Teaching Financial Accounting

The result of the analysis presented in Table 2 provided answers to Research Question 2 which indicated that problem-based teaching strategy is an effective strategy for teaching financial accounting in public secondary schools in Ebonyi State. The Table 4 shows that financial accounting teachers from public secondary schools believed that problem-based teaching strategy is an effective strategy for enhancing the teaching of financial accounting. Their responses are in line with the report by Belias (2023), on a study comparing traditional teaching methods with teaching through the application of information and communication technologies in the accounting

field. The study shows that problem-based teaching strategy enables the students to act as professionals, confronting them with problems that require clearly defined and well structured problems, developing hypotheses, assessing and analyzing data from different sources, revising initial hypotheses based on collected data and developing and justifying solutions based on evidence reasoning.

The findings align with the previous research by Savery and Duffy in Zhang et al., (2022), which posited that problem-based teaching strategies foster critical thinking skills, thereby enhancing problem-solving abilities. Similarly, Jonassen et al. (2020) found that problem-based teaching strategy improves students' comprehension of financial accounting concepts.

#### Implications of the Study

The study's findings have significant educational implications for stakeholders, including students, financial accounting teachers, school administrators, curriculum planners, and educational policy makers. Specifically, integrating experiential and problem-based teaching strategies enhances: students learning outcomes, teacher effectiveness, curriculum development and educational policy planning.

The study revealed that integrating experiential and problem-based strategies enhances financial accounting learning outcomes by fostering:

- i. Critical thinking and analytical skills
- ii. Collaborative learning and teamwork
- iii. Real-world application and practical understanding
- iv. Active engagement and student-centered learning
- v. Improved teacher-student interaction and feedback

These innovative teaching strategies promote a dynamic and inclusive learning environment, ultimately leading to better academic performance and increased student interest in financial accounting.

The study also revealed that integrating experiential and problem-based strategies enhances financial accounting teacher effectiveness by enabling teachers to:

- i. Develop innovative lesson plans and materials
- ii. Foster collaborative learning environments

- iii. Encourage critical thinking and problem-solving.
- iv. Provide personalised feedback and assessment
- v. Stay updated with real world financial practice

These strategies empower the financial accounting teachers to deliver engaging students-centered instruction, ultimately improving teaching quality and students outcomes

3. The study equally revealed that integrating experiential and problem-based strategies enhances financial accounting curriculum development and reform by informing policymakers, educators, and curriculum instructional design through:

Regular updates to reflect changing financial accounting standards and regulations

Emphasising on practical skills development

Alignment with real-world financial practice

These strategies ensure that the financial accounting curriculum remains relevant, effective, and responsive to the needs of the students and the industry.

4. The study finally revealed that the effectiveness of experiential, problem-based, team-teaching and questioning strategies influence educational policy planning by:

- i. Informing accreditation standards for financial accounting programmes
- ii. Guiding resources allocation for teaching strategies initiatives
- iii. Supporting professional developments programmes for financial accounting teachers
- iv. Shaping curriculum design and implementation

These strategies ensure that educational policies support innovative and effective financial accounting education.

## V. CONCLUSION

Financial accounting plays a vital role in entrepreneurship and educational development, contributing significantly to a country's economic growth. Effective teaching in financial accounting improves economic status, educational standards, and living standards, addressing societal issues such as unemployment, poverty, and illiteracy. It empowers individuals with means to earn a living.

Therefore, promoting effective teaching of financial accounting is crucial, as it reforms the

foundation for entrepreneurship development and accountability. Stakeholders, governments and school managements must collaborate to enhance financial accounting education, particularly in public secondary schools. To achieve this, education advocates and stakeholders are urged to provide financial assistance and necessary resources, ensuring public secondary schools have materials needed to deliver effective teaching of financial accounting, ultimately benefitting the nation.

## VI. RECOMMENDATIONS

Based on the study's findings, the researcher proposes the following recommendations to enhance the teaching of financial accounting:

1. Financial accounting teachers should incorporate real world Examples: Use experiential learning activities, such as case studies and stimulations, to illustrate financial accounting concept and promote practical application.
2. Financial accounting teachers should adopt problem-based learning modules that require students to apply financial accounting concepts to real world scenarios, fostering critical thinking and analytical skills. Financial accounting education policy makers should establish and enforce standards emphasizing critical thinking, problem-solving, and practical skills development.

Implementing these recommendations is expected to lead to improved financial accounting teaching and learning outcomes, ultimately enhancing student success and preparing them for professional excellence in the field of accounting.

## Suggestion for Further Studies

The following suggestions were made for further studies:

1. Investigate the impact of innovative experiential strategies on students' academic performance in financial accounting in tertiary institutions.
2. Examine the challenges faced by teachers in implementing innovative strategies in teaching financial accounting at secondary schools.
3. Evaluating the effectiveness of experiential and problem-based teaching strategies in teaching financial accounting in tertiary institutions.



These studies will contribute to a deeper understanding of effective teaching strategies in financial accounting education especially at the senior secondary school level.

### Contributions to Knowledge

This study contributes to knowledge in three significant ways:

1. Theoretically, it enhances our understanding of effective teaching strategies and critical thinking development.
2. Practically, provides actionable recommendations to financial accounting teachers, school administrators, and curriculum planners to refine teaching practices and design engaging curricula.
3. Methodologically, it demonstrates the effectiveness of integrating experiential, problem-based, team-teaching and questioning teaching strategies.

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