

# TOWARDS EFFECTIVE METHODS OF TEACHING ACCOUNTING IN SECONDARY SCHOOLS

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## **Abstract**

This paper highlighted the goals and aims of accounting education to include providing trained manpower for industry and commerce and for the acquisition of certificate for further studies. It cited certain methods that the accounting teacher could use for effective lesson delivery such as mastery formula. Approaches such as balance sheet, developmental and journal were identified as methods the accounting teacher could use for the effective teaching of the subject. The accounting teacher's use of these identified methods and approaches would greatly enhance his/her teaching and improve the students' mastery of the subject.

## **Introduction**

Accounting as one of the Business Education Subjects in post primary school is oriented to be passed in WASC, NECO AND NABTEB examinations. Unlike other subjects, accounting does not require students to memorize facts only to regurgitate them on examination day. Although passing examinations is cardinal in the teaching and learning of accounting, students also learn the principles in the world of work.

The learning and understanding of accounting to pass examination and for world of work depends on how it is taught (Agbobu, 1992). How have the methods adopted by the teacher helped the students to actualize these objectives?

## **Goals and Objectives of Accounting Education**

FGN (1998) stated the following as the aims of technical education, of which Accounting Education is part to:

- (a) provide trained manpower in the applied sciences, technology and business, particularly at craft, advanced craft and technical levels;
- (b) provide the technical knowledge and vocational skills necessary for agricultural, commercial and economic development; and
- (c) give training and impart the necessary skills in the individual who shall be self-reliant economically;

It is then true to state that every student can arrive at the goals appropriate for him when he has access to appropriate instruction. How will the arrival at these goals be measured? Faluyi (1992) stated that arrival at these goals should be measured by answer to these questions:

- (i) What outcomes should the student reach?
- (ii) How can the student reach this destination?
- (iii) What determines the arrival at these outcomes?

Appropriate answers to these questions depend as much on how the subject is taught as on what content are included.

## **Effective Methods of Teaching Accounting**

There have been many calls in recent years for a reorientation of Accounting teachers on the effective methods of teaching Accounting (Bragg, 2001 and Orr, 2001). There is the need for the Accounting teacher to teach and continue to teach proper Accounting concepts. This will make the student learn acceptable skills that will make him succeed in examinations and also be employable in the world of work. An Accounting teacher is concerned with four effective types of methodology. These include:

- (i) Teaching basic skills (skill-building).
- (ji) Teaching facts (fact-learning). ^
- (iii) Teaching for understanding, application and competency (problem-solving)
- (tv) Teaching for attitude, values and ideals.

For an effective use of these methods in teaching, the teacher, according to Pollyn (2004) should seek for the right materials within the environment that will help him or her to give out the right knowledge to the

students. The primary aim of an Accounting teacher, who uses the effective methods of teaching, should be to produce a perfect student who should become a proud post primary school graduate and the right manpower of his nation.

### **Teaching for Mastery**

Accounting is a competency-based subject and the teacher must teach it in such a way that the student must master one level before another level is introduced, it is therefore most appropriate to teach Double Entry Bookkeeping before the Trial Balance as the later is built on the former.

In teaching for mastery, Obi (2000) observed that materials must be mastered, that is, they must be over learned to the point where they could be used automatically when something else is uppermost in the mind of the performer. To achieve mastery of the subject matter, Morisen in Tonnel and Tonnel (1976) presented the following formula:

- |                          |   |
|--------------------------|---|
| (i) Pre-test             | -determine the student's needs  |
| (ii) Teach               | -present the required subject matter.   |
| (iii) Test the result    | -determine mastery  |
| (iv) Adopt the procedure | - use the same procedure if they have learnt or improve on it if they have not mastered it before a second presentation |
| (v) Re-teach-re          | -teach or present the subject matter again. -   |
| (iv) Re-test             | -determine mastery; continues to the point of mastery.  |

If mastery is not yet achieved, the process should be repeated until mastery is achieved.

The Accounting teacher should be a master of the subject. The only way he can prove mastery of his or her subject is to construct questions that would elicit the right answers. On the part of the students, they can do so by providing plausible answers that would enable them to show they can apply the knowledge they have learnt from particular lessons (Pollyn, 2004). This position is in agreement with Okoro (1999) that the only reliable source of content for specific training in an occupation is in the experiences of master of the occupation, in this case, the Accounting teacher.

### **Approaches to the Teaching of Accounting**

Accounting is a textbook course and what the teacher teaches depends, to a large extent, on the arrangement and content as presented in the text. Osunla (1996) suggested many approaches in the teaching of Accounting. Among these approaches are (1) Developmental Approach (2) Journal Approach (3) Leader approach (4) Balance Sheet Approach and (5) Balance Sheet Equation.

#### **The Developmental Approach**

This approach involves the presentation of materials from simple to complex. Accounting ideas are logically and sequentially arranged to enable students understand problem solving via accounting cycle.

#### **The Journal Approach:**

This approach is a very effective method of teaching Accounting as teaching starts from the books of original entry. Learning from the journal helps the students post items to the ledger and other books fast. The teacher effectively uses this approach on students who want to learn accounting quickly.

#### **The Ledger Approach**

In the Ledger Approach, (he accounting teacher uses the 'T' accounts in the presentation of the facts. The how and why of debit and credit are emphasized and the equality of both sides of account is determined at the Trial Balance. The Accounting teacher uses this approach for fact-learning and skill-building.

#### **The Balance Sheet Approach**

The use of balance sheet approach as a point of beginning rather than a final goal gives the student a clear indication of what his terminal objective is, and the importance of Accounting records. It also teaches the students the balance sheet equation of  $L + C = A$  (Okpanku, 2004).

However, the approach adopted by the teacher notwithstanding, the Accounting teacher should be encouraged to participate in furthering the spirit of enquiry and critical thinking in the classroom. Teaching approaches abound in the world of accounting, but Accounting teacher must concentrate on that type of effective teaching that empowers the teacher in the classroom to help his/her students forge meaning in the classroom situation (Anih, 2004).

### **Suggestions to the Accounting Teacher**

It is suggested that for effective teaching of accounting in secondary schools, the Accounting teacher should

- (1) emphasize the positive by telling the students how easy it is to study accounting;
- (2) illustrate every accounting generalization with examples drawn from previous student's experiences;
- (3) talk in simple terms by watering down some technical terms in accounting right from the beginning;
- (4) urge the students to think in terms of fundamental elements in accounting. They should reflect on the concepts of debit and credit;
- (5) be sure to teach the why of any transaction. Why do you debit in the Cash Book?; and
- (6) always use instructional materials in Teaching Accounting.

### **Conclusion**

Pedagogy of instruction is a vital variable in the determination of how students learn and understand. The teacher's mastery of the content is very important. But most important is his/her mastery of the method of teaching. The use of effective teaching methods to teaching Accounting, in secondary schools make for better understanding of the subject. Accounting is a competency-based subject and it needs a resourceful teacher for the students to study and pass their examination and to be employable in the world of work.

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