

Comparative Study of Direct and Cooperative Method of Teaching Financial Accounting in Federal Colleges of Education, North-East Geo-Political Zone, Nigeria.

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Abstract. This study compared the effect of direct and cooperative teaching methods on students' performance in Financial Accounting in federal colleges of education in north-east, Nigeria. Quasi experimental design was adopted for the study. Three research questions were raised to guide the study and Null hypotheses were formulated testing at 0.05 level of significance. The population of the selected students stood at 482 and the sample size was 162. Descriptive statistics in terms of mean and standard deviation were used in answering the three research questions raised while t-test statistics was used in testing the null hypotheses. The findings revealed that the academic performance of students taught with cooperative method is significant better than those taught with direct Teaching Method in Federal Colleges of Education in North-East, Nigeria. It was concluded that students can improve their critical thinking and intellectual skills by learning from one another. It was therefore recommended that cooperative teaching method should be encouraged generally in teaching and learning process, in order to improve the level of academic performance of students especially in Accounting and other subjects of studies.

Keywords: Direct Teaching, Cooperative Teaching, Academic Performance, Financial Accounting

1. Introduction

The use of effective teaching method in teaching financial accounting becomes imperative because Financial Accounting is a course that is offered by business education students because of its importance to the business education programme. Financial accounting, according to Ukpai, Kiabel & Obara (1998) as cited in Agboh (2015) is the art of recording, interpreting, verifying and reporting financial transactions of a business in accordance with the laid down accounting principles. Agboh further explained that Financial accounting is not an end in itself; rather it is an information system that measures, processes and communicates financial information of an identifiable economic entity for use by management and other interested parties.

The objectives of financial accounting, according to Osuala (2004) are: to give students additional vocational skills that will enhance their opportunities for future occupational success, to enable students become proficient in financial transactions and management, to equip students with better understanding of business practices and procedures, to provide vocational training to students in the practical knowledge of daily bookkeeping activities, and to help students understand the cycles and steps involved in financial accounting so that the

relations of each step to all other steps are properly understood. By these objectives, it is expected that students of financial accounting on graduation from tertiary institutions should be able to secure paid job or be self-employed.

Despite the importance of financial accounting to individual and nation at large, it is a pity that significant numbers of students cannot cope with the technicalities in learning Accounting. It has been observed by researchers, that the students' performance has not been encouraging. Financial Accounting is one of the courses that are considered difficult for business education student to pass according to Nonye and Nwosu, (2011) as cited in Umar (2013). In the same vein, Cronbach (2003) expressed that though Accounting is not a cheap subject, it is certainly not a mystery and is easy to learn. Identifying which method of instruction enhances students' performance and attracted to the discipline of accounting is of world-wide interest.

An effective teaching method engages students in the learning process and helps them develop critical thinking skills. Teaching method refers to the general principles, pedagogy and management strategies used for classroom instruction. Effective teaching methods engage gifted students, as well as slow-learning children and those with attention deficit tendencies. This is where differentiated instruction and a balanced mix of teaching styles can help reach all students in a given classroom - not just the few who respond well to one particular style of teaching

Among teaching methods that can be used to teach financial accounting are direct or cooperative instruction. Direct instruction is a highly organized, teacher directed approach, in which skills are divided into small units, ordered sequentially, and taught explicitly Carnine (2000) as cited in Wisconsin Policy, (2001). Each component of the task associated with the target behavior is taught by the teacher. The teacher also models the behavior, provides practice and feedback, and assesses whether or not the skill needs to be retaught, Ryder, Burton, & Silberg, (2006). Direct instruction is effective in teaching basic and fundamental skills across

all content areas. It is not a lecture approach, but rather an instructional model that focuses on the interaction between teachers and students. The fundamental principle that connects the components of direct instruction is that "...learners are actively engaged in the relevant curriculum in order to build knowledge, skills, and dispositions related to the goals and objectives of the lesson Magliaro, Lockee, and Burton, (2005).

While cooperative method is another instructional strategy in which small groups of students work together on a common task. According to Amita Rena Hall (2006) cooperative learning environment refers to a situation where learners work with one common cause in their mind strive to achieve one common learning goal. This teaching method is an excellent way to allow students to think critically without relying on teacher for answers. Cooperative learning is a successful teaching strategy in which small teams, each with students of different ability levels, use a variety of learning activities to improve their understanding of a subject. By using this method, each of your students will feel that he or she is an important member of the class.

Literatures shows that many researches has been carried out in attempt to find out which teaching method is more effective for teaching Accounting because of its nature. It is against this background that the study examined the comparative study of direct and cooperative method of instruction on performance of business education student in Financial Accounting in federal colleges of education in North- East, Nigeria.

2. Purpose of the Study

The purpose of this study is centered on comparative study of direct and cooperative method of teaching financial accounting in federal colleges of education, north-east geo-political zone, Nigeria

3. Research Questions

The study was carried out to provide answers to the following research questions:

- 1) What is the mean effect of Direct Teaching Method on students' performance in Financial Accounting in Federal Colleges of Education in North- East, Nigeria?
- 2) What is the mean effect of Cooperative Teaching Method on student's performance in Financial Accounting in Federal Colleges of Education in North- East, Nigeria?
- 3) What is the difference in the academic performance of students taught Financial Accounting using direct teaching method and cooperative teaching methods in Federal Colleges of Education in North-East, Nigeria?

4. Hypotheses

There is no significant difference in the academic performance of students taught Financial Accounting using direct teaching method and those taught using cooperative teaching method in federal colleges of education in North East, Nigeria.

5. Methodology

The study adopted quasi experimental research design. The sample population for the study was one hundred and sixty-two (162) N.C.E III business students offering Financial Accounting made up of eight four (84) from federal college of education, Yola and seventy-eight (78) from federal college of education Gombe. These two

colleges are the two oldest federal colleges of education in geo-political zone. In order to enable the researcher, get reasonable representation for the study and avoid interaction between subjects that will likely affect the outcome of the study, the researcher used different method in each institution. Random sampling was used to determine which of the method will be used in each of the institutions. To avoid bias, the researcher wrote (D.T. and C.T.) on separate piece of papers, rolled and put inside a hollow container. The researcher shook the container and placed on table, to select by the students from the group. The method selected for the institutions was used. The main instrument for collecting data for this research was Financial Accounting Achievement Test. (FAAT). The instrument was designed by the researcher in the form of pre-test and post-test questions with closed and open ended questions. Mean and standard deviation was used to answer the research questions while t-test statistic was used to test the hypothesis at 0.05 level of significance.

6. Results

Research Question One: What is the mean effects of direct teaching method on students' performance in Financial Accounting in colleges of education in North-East Nigeria?

To answer this question one test result was used and the summary of the scores is presented in Table .1

Table 1: Mean performance of students taught financial accounting using direct teaching method in colleges of education in North-East Nigeria

Grade	No of students	Total score	Mean	SD
A	8	602	75.3	10.92
B	13	832	64.0	9.90
C	26	1360	52.3	7.88
D	14	644	46.0	5.49
E	9	373.5	41.5	5.01
F	14	283	20.3	3.77
Total	84	4095	48.8	6.42

Source: Field study 2015

Table 1 shows that eight students had cumulative score of 602 with mean score of 75.3 which was graded "A". Students with B grades were thirteen with total score of 832 and mean score of 64. Twenty-six students had cumulative

score of 1360 with mean score of 52.3 which was graded "C". Students with "D" grades were fourteen in number with total score of 644 and mean score of 46.0. Nine students scored 373.5 with mean score of 41.5 which earned them "E".

Fourteen students failed the achievement test with total score of 283 and mean score of 20.3. From the analysis the cumulative score of 4095 was obtained for the 84 students with direct instruction with mean score of 48.8 which earned them “D” grades. The analysis therefore indicates that direct teaching method has no much effect on students’ performance in

accounting in colleges of education in North-East Nigeria.

Research Question Two: What is the mean effect of cooperative teaching method on students’ performance in financial accounting in colleges of education in North-East Nigeria?

To address the research question, test result was used and the summary is presented in the Table 2

Table 2: Mean Effect of cooperative teaching method on students’ performance in financial accounting in colleges of education in North-East Nigeria

Grade	No of students	Scores	Mean	SD
A	10	872	87.2	10.82
B	12	813.5	67.79	9.75
C	24	1330.8	55.42	7.89
D	12	564.5	47.04	5.86
E	8	336	42	5.24
F	12	178	14.8	3.82
Total	78	4094.8	52.50	7.02

Source: Field study 2015

The mean score of students taught using cooperative teaching method on students’ performance in accounting in Colleges of Education in North-East Nigeria shows that ten students have cumulative score of 872 with means score of 87.2 (A). Those that had “B” grade was twelve with total score of 813.5 and mean score of 67.79. Twenty-four students have total score of 1330.8 with mean score of 55.42 which earned them “C” grades. Students that got “D” grades were twelve in number with cumulative score of 564.5 with an average of 47.04. Eight students got “E” and twelve students got “F” with cumulative score of 336 and 178 with mean scores 42 and 14.8 respectively. The analysis revealed the cumulative score of 4094.8 with mean score of 52.50 which was graded “C” for students in

cooperative teaching method. Based on the outcome, it was concluded that cooperative teaching method has effect on students’ performance in accounting in colleges of education in North-East Nigeria.

Research Question Three: What is the difference in the academic performance of students taught financial accounting using direct and cooperative teaching method in federal colleges of education in North-east Nigeria?

In order to answer research question three on the performance of students taught using direct and cooperative teaching method the data collected were calculated using mean score, the test result was used and the summary of the scores as shown in Table 3.

Table 3: Mean performance scores of students taught financial accounting using direct teaching and cooperative teaching method.

Group	Item	N	Mean	SD	Mean Diff
Direct	Experimental	84	48.8	0.52	3.7
Cooperative	Experimental	78	52.5	0.48	
Total		162			

Source: Field study 2015

Table 3 revealed that, the performance of students taught using cooperative teaching method performed better than those who were taught using direct teaching method by low mean of 48.8 against 52.5 with a different of 3.7. From the data presented under research question three, it was evident that cooperative teaching method has effect on students than direct teaching method Therefore, based on the result there is difference mean scores academic performance of students taught financial

accounting using direct teaching and those taught using cooperative method in colleges of education in North-East Nigeria.

Testing of Hypothesis: There is no significant difference in the academic performance of students taught financial accounting using direct teaching method and those taught using cooperative teaching method in federal colleges of education in North East, Nigeria.

Table 4: T-Test analysis of difference in Performance of students taught financial accounting using direct teaching and those taught using cooperative method

Methods	N	Mean	SD	Df	t-cal	t-crit	Decision
Cooperative	78	52.50	8.37	160	3.16	1.96	Reject H ₀ ,1
Direct	84	48.80	9.17				

Table 4 represents the performance of financial accounting students taught using cooperative method and those students taught using direct method. The table disclosed that t-cal value 3.16 is greater than t-crit value 1.96 at 0.05 level of significant and as a result the null hypothesis which states that there is no significant difference between performance of Accounting students taught using cooperative method and those students taught using direct method is rejected. This implies that students can become active participants in learning process and thinks critically to solve problems.

7. Discussion

This study has compared the effect of direct and cooperative teaching methods on business education students’ performance in accounting in federal colleges of education in North-east Nigeria. The finding of this study showed that business education students taught Accounting using cooperative teaching method performed better than those taught using direct teaching method. It is by implication that the teaching in which the cooperative method was used provided students with better understanding and positive experience of accounting than the direct teaching method. The finding is in line with that of Ahmad and Mahmood (2010), who reported

that the cooperative teaching method results in significantly higher learning gains and positive learning experience as compared to traditional instruction. It provides the students opportunity to interact with their classmates and such interaction develops in them feelings of cooperation and care for others. In the same vein, Van Wyk (2013), Bernaus and Gardner (2008) and Van Wyk (2007) observed increases in achievement and motivation gains when cooperative learning replaced the traditional form of instruction. Umar (2014) contradict this finding by asserted that a student well taught by qualified teachers and teacher with motivational skills can influence the performance of students Financial Accounting because he/she knows the techniques and strategy to apply at every learning process regardless of type of teaching method used. It was also supported by Gerhard (2007) who reported that there is no one perfect teaching style but the teaching method adopted by the teacher must be used in strategy manner to promote learning process.

8. Conclusions

The study concluded that, the use of cooperative teaching method helped the accounting students in improving their academic performance. As such, learners improve their critical thinking and

intellectual skills by learning from one another. In another words they benefit from each other's knowledge. This kind of learning bears great value to all. Students with poor academic performance improved when exposed to cooperative teaching method in learning accounting.

9. Recommendations

Based on the findings, the research made the following recommendations:

- (i) The cooperative teaching method should be encouraged generally in teaching and learning process, in order to improve the level of academic performance of students especially in Accounting and other subjects of studies.
- (ii) As much as possible opportunities should be given to students by creating a very good and conducive atmosphere for students to learn collaboratively and interactively at any level of education.
- (iii) Teacher should use cooperative strategies to improve students' cooperative learning skills

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