

Business Education in Nigerian Secondary School: Book-Keeping and Accounting Curriculum and Its Impact on Discovery Learning

Author Detail:

Dr (Mrs) Ezeani Nneka Saleme (FABEN)-Accounts/Business Education unit-Department of Educational Foundations and Management, Ekiti State University, Ado-Ekiti, Ekiti State.

Abstract

Federal Republic of Nigeria introduced an educational reform programme of the new senior secondary school curriculum which was set to commence full implementation starting from September 2011 in schools. The new curriculum came with 34, newly introduced Trade Subjects. This study examines the new national curriculum for senior secondary schools in Nigeria with special focus on Business Education-Accounting Curriculum and its impact on discovery learning. A survey research design was used for this study. Four objectives and research questions were raised for the study. A population of 267 SSII and SSIII accounting students from six secondary schools were randomly selected and 24 accounting teachers from ten randomly selected schools in Onitsha North Local Government of Anambra State. Data were generated through the use of questionnaire and observation. The data obtained for the study was analyzed using percentages, mean, standard deviation and chi-square. The study revealed that the accounting teachers had a fairly good perception of the dual role of the accounting curriculum and no student wanted to study accounting as a terminal course. Also, accounting classroom practices were not application based. It was recommended that the laboratory for accounting (business education) should be well equipped with internet facilities and the accounting teachers should be encouraged to sandwich practical with theory.

Keywords: *Business education, Accounting Curriculum, Discovering Learning*

Introduction

Accounting as one of the subjects in business education, has functions of developing in individuals, skills, knowledge, attitudes and values towards solving problems and towards satisfaction of real needs in life. Accounting is a very important branch of business education in which much of our daily life is governed and attached, by the results and application of business.

The National Council of Education (NCE) in 2007 gave the approval to the Nigerian Educational Research and Development Council (NERDC), the government agency saddled with the responsibility of developing curriculum for schools in Nigeria to review the existing senior secondary school education (SSE) curriculum (Ahmed-Rufai, 2010). The author further affirmed that the new curriculum was set to meet up with both national and global challenges and issues. The NERDC has therefore fulfilled this task by the senior secondary school education (SSE) in line with the globally acceptable best practices.

The new SSE curriculum came with a structure different from the preceding curriculum. Thus, the new curriculum includes five compulsory areas, such as:

- English Language
- General Mathematics
- Civil Education
- Computer Studies /ICT
- Trade/Entrepreneurship. Here, one subject is to be selected out of the set of 34 Trade/Entrepreneurship Education. One of these subjects includes book-keeping and accounting. Book-keeping is offered at JSS level while financial accounting (Accounting) is offered at SSS level. Below is table containing the set of 34 trade/entrepreneurship subjects.

S/NO	Trade/Entrepreneurship
1	Auto body repair and spraying painting
2	Auto Electrical Work
3	Auto Mechanical Work
4	Auto Parts Merchandising
5	Air Conditioning/Refrigerator
6	Welding and Fabrication Engineering Craft Practice
7	Electrical Installation and Maintenance Work
8	Radio, TV and Electrical Work
9	Block Laying, Brick Laying and Concrete Work
10	Painting and Decoration
11	Plumbing and Pipe Fitting
12	Machine Wood-Working
13	Carpentry and Joinery
14	Furniture Making
15	Upholstery
16	Catering and Craft Practice
17	Garment Making
18	Textile Trade
19	Dying and Bleaching
20	Printing Craft Practice
21	Cosmetology
22	Leather Goods Manufacturing Repair
23	Keyboarding
24	Data Processing
25	Store Keeping
26	Book Keeping
27	GSM Maintenance
28	Photography
29	Tourism
30	Mining
31	Animal Husbandry
32	Fisheries
33	Marketing
34	Salesmanship

Source: NERDC (2008)

The curriculum is further structured into four fields of study namely:

- Technology
 - Humanities
 - Science and Mathematics
 - Business Studies
- Business Studies on the other hand embraces
- Office Practice
 - Commerce

- Typewriting
- Shorthand
- Book-keeping and accounting.

Book-keeping and accounting is the focus for the study. Accounting is the process of recording business transaction in a systematic form so that the financial position of the business can be communicated to the users of such accounting information. Igboke (2003) sees accounting as that which equips individual with knowledge of recording, analyzing, classifying and interpreting financial information as well as the pedagogy required in teaching the skills. Accounting is important to the economic and business financial world.

The objectives of the accounting curriculum are to:

- Facilitate a transition in the use of business concepts and techniques acquired in integrated business with accounting.
- Provide the students with basic knowledge in business concepts and principles through efficient selection of content and sequencing
- Show accounting in the inter-relation with other subjects.
- Show accounting and its link with industry, everyday life, benefits and hazards.
- Provide a course, which is complete for students not proceeding to higher education while it is at the same time a reasonably adequate foundation for a post-secondary business education course.

The last three objectives show the frontiers of application, while the fifth objective emphasizes the dual role. Studies in accounting, indicates that some students find accounting very difficult while others find it relatively easy. Performance of accounting students has received the attention of several researchers. Eskew and Faley (1988) seriously affirm on the performance of students in book-keeping/accounting in both secondary schools and university levels. In their contribution, Kobaland and Musek (2001) attest that the academic performance refers to students ability to study and remember facts and being able to communicate knowledge verbally.

The teaching and learning in accounting should be a replica of what is happening in the present business world. Therefore, a course of this nature is one that stimulates the curiosity and

imagination of student (such as becoming an accountant in the labour market), thereby encouraging him/her to pursue his own ideas. The curriculum and the classroom practice therefore are expected to provide students with the ability to explore different ideas in such a way that young school leavers can become self-reliant and as well should be able to engage themselves in functional trade/entrepreneurship skills needed for poverty eradication, job creation and wealth generation. With this, the students will be useful to themselves and the society at large.

It is generally accepted that we all live in a world of business. The survival of a nation depends so much on business and technology. According to Dibbari and Ibeh (2012), business education should be able to provide the students the following things:

- To prepare competent and qualified graduates in business subjects.
- To prepare students in business education with necessary competencies for the world of work and as wise suppliers and economic consumers.
- To produce graduates to revolutionize vocational and technical development.

Similarly, Igboke (2005) noted that business education at all levels of education enables the recipients to:

- Develop basic skills for personal use in future
- Relate the knowledge and skills acquired to national development.
- Acquire skills and knowledge of business.
- Develop basic skills for office occupation
- Prepare students for further training in business studies
- Provide orientation and basic skills with which to start a life of work for those who may not undergo further training.

Researches have shown that there are a lot of factors that could influence the academic performance of students in accounting. Such as negative attitude of the students towards accounting, home-related and school-related factors etc. Sriffth, (1999) noted that family background is an important determinant of accounting education students' performance in accounting at all levels, where school characteristics have minimal effects.

In contrast, however Caiado and Madeira (2002) reported that both home and school environments had strong influence on performance of students in accounting.

In addition, Udo (1998) observed that the 6-3-3-4 educational system aims are for self-sufficiency lifelong education and laying a sound technological take-off, those who are not able and willing are provided alternatives by way of teacher training. This placed some educations at inferior levels to others and parents and students do not wish to attend such institution. However, the implementation of educational curriculum in the lower classes of the secondary school could not be said to be in line with the aspiration of the country in terms of technological development.

Statement of the Problem

Learning by doing requires the availability of equipment and materials. Okebukola (1985) and (2002) reported that the financial support of the government and educational bodies is so low and could be needed by the schools. This can in turn limit teachers to treat the practical aspects of accounting, namely, accounting software/ packages such as Peachtree, database, spreadsheets, etc.

Many students lack interest in offering accounting courses. In this regard, they often complained that the subject is too difficult. Even to balance the cash book, trial balance etc is a very big problem. Through, many students prefer to offer commercial subjects without accounting. Hence, accounting requires further professional examinations for one to be designated as an accountant.

Furthermore, the society we live in today is secretive, companies are not ready to expose youths to the activities involved in the production of their goods. Excursion has turned to entertainment and relaxation time. Companies no longer encourage students to come to them. How do we show accounting and its link with industry and everyday life without industrial cooperation? What roles do the manufacturing industries play in the implementation of the accounting curriculum? Is the accounting curriculum actually playing the dual role of providing a course, which is complete for students not proceeding to higher education and at the same time a reasonably adequate foundations for a post-secondary school accounting course? Can

the course be said to be complete? Are there really business education accounting school leavers with the mind of not proceeding to higher education? Should all the students take the same curriculum and the same examination considering that their needs are different? This study provides answers to these and many more questions.

This study sought to:

- Determine accounting teaches' perception of the dual role of accounting curriculum
- Find out the classroom practices in school accounting that emphasize a complete accounting course for students determine the extent to which the dual role of the accounting curriculum objectives has been achieved.
- Ascertain the extent teachers have been able to implement the application aspects of accounting curriculum.

Research Questions

The following questions guided the study:

- What is the perception of accounting teachers of the dual role of the national school accounting curriculum?
- Are there accounting students with the intention of studying accounting as terminal course?
- What classroom practices are carried out to meet the needs of students not proceeding to higher education?
- To what extent have teachers been able to implement the application aspects of the accounting curriculum?

The following hypotheses were tested, thus;

- There is no significant relationship between accounting teachers perception of the dual role of the accounting curriculum and their qualifications

Method

This study employed a survey research design which helps in appraising the extent to which the accounting curriculum objectives have been achieved. The population of this study consists of 267 SSII and SSIII accounting students from six randomly selected schools and 24 accounting teachers from ten randomly selected schools in Onitsha North Local Government Area of Anambra State.

The following instruments were used to collect data for this study:

- a. **Teachers Perception Questionnaire:** Here, three sections were involved. Section I had to do with personal information, Section II deals with closed-ended questions of the Likert Scale; it focused on the teachers perception of the dual role of the curriculum while section III contained ten (10) open-ended questions on the implementation of the application base at the curriculum.
- b. **Students' Perception Questionnaire:** Three sections are also involved. Section I consisted of personal information while section II contained eight Yes/No questions focusing on the application-base of the accounting curriculum. Section III focused on the intention of the students as per their pursuits with the aim of

identifying if students willing to offer accounting as a terminal course really exist. The questionnaires were administered to the teachers and students by hand and collected back after.

- c. **Observation Technique of Classroom Practice:** Structured Observation schedule was used consisting of three sections. Section I focused on teachers discussion or action, section II on students responses or action while section III contained attributes on teaching and materials required during the teaching/learning process. The classroom practices were observed during accounting classes for a total of four periods in each of the selected schools and the lessons were tape-recorded.

The data obtained for the study was analysed using percentages, means, standard deviation and chi-square. To test the only hypothesis, a chi-square statistical tools was applied. The perceptions of teachers to teach of 15 questions items were scored. The responses to the items on the questionnaire were coded as follows:

Strongly Agree (SA) = 3 = Agree (A), 2 = Disagree (D) and 1 = Strongly disagree (SD).

Qualifications were coded as:

BSc = 1
 B.Sc Ed = 2
 B.Sc with PGDE = 3
 M.Ed/M.Sc = 4

While years of experience 1 to 5 years = 1
 6 to 10 years = 2
 11 to 15 years = 3
 And 16 years and above = 4

Scoring

To ascertain teachers' perception of the dual role of the curriculum, it is expected that from the assigned scores to the items, the maximum score of a teacher was 60, while the minimum was 15. Therefore, the average score for a good perception was the mid-point of these scores, that is, a good perception will have an average score of 37.5

Result

Table 1: Perception Score of Teachers with their Highest Qualification and Years of Experience

	Total Score	Average	Standard Deviation
Perception	928	38.7	43.84
Qualification	45		
Years of Experience	49		

From table 1 above, the average score is 38.7. The teachers' perception, therefore, on the dual role of accounting can be said to be above average. Also, the standard deviation (SD) from the mean score is 4.84 which showed that the respondents' scores are not too dispersed, that is, teachers' perception is homogenous since the deviation from the mean is low. Therefore, most of the teachers have a good perception on the dual role of accounting curriculum.

The perception of a teacher can be classified either as a “Good perception” or a “poor perception”. This will assist the researcher to test if there is any relationship between the teachers’ qualifications or years of experience and the perception of the teachers.

From the analysis done so far on the scores on perception above, a good perception assumes a score of 37 and above while a score below 37 is assumed to be a poor perception. With the chi-square test for independence of any two factors, a contingency table is generated, thus;

Table 2: Result of Chi-square Test on Teachers’ perception and Qualifications

QUALIFICATION							
	B.Sc	B.Sc Ed/B.Sc; PGDE	M.Ed	Total	Df	X ²	Sig
Good Perception	4(5.7)	11(9.2)	2(2.1)	17	2	2.98	0.05
Poor Perception	4(2.3)	2(3.8)	1(0.9)	7			
Total	8	13	3	24			

As indicated in table 2 above, the table value for X² at α = 0.05 significant level (or 95% confidence interval) is 5.99. Since X² (calculated) value of 2.98 < X² 0.05, the null hypothesis is therefore accepted. This means that there is no significant relationship between the perception of teachers and their qualifications. Therefore, from the analysis, it can be said that the perception of teachers of the dual role of the accounting curriculum does not depend on their qualifications.

Research Question 2

Are there accounting students with the intention of studying accounting as a terminal course?

Table 3: Students’ Responses to Items on the Dual Role of Accounting Curriculum

Item	Yes	%	No	%	No Response
Will you prefer to further Your Education in Accounting?	288	(100%)	0	0(0.0)	0(0.0)

With the 100% response on this item, this shows that all the students have the intention to further their career in accounting, no student seems to study accounting as a terminal course.

Research Question 3: What classroom practices are carried out to meet the needs of students not proceeding to higher education?

With the response to the above table, a total of 120 observations were made per action.

Table 4: Application-Based Classroom Practices Observation

A	Teachers Discussion/Action on Accounting	Total number of Observation 120	Percentage %
	Accounting have obvious relevance with the present day world	4	3.3
	Accounting is project/activity oriented	26	21.7
	With accounting, application of a concept is made our daily life	11	9.2
	Have reference to real life situations	13	10.8
	Gives students opportunity to put forward their own ideas	42	35.0

	Make reference to films, pictures, charts etc	13	10.8
B	Students Response/Action on Accounting:		
	Accounting have obvious relevance with the present day world	2	1.7
	Accounting is project/activity oriented	21	17.5
	Students can make inferences e.g. balancing of accounting books	28	23.3
	Students solve problems or bring ideas that relate to daily life problems	1	0.8
	Have reference to real life situations	4	3.3
	Make use of opportunity to put forward their own ideas.		
C	Teaching/Materials on Accounting:		
	Relevance Instructional Materials are used	13	10.8
	The instructional materials are sufficient	1	0.8
	Adequate use of Instructional material	13	10.8
	Local materials are used (improvise materials)	0	0
	Pictures depicting industrial/Local activities are used	0	0`
	Teaching is activity oriented	17	14.2

From the table 4 above, 21.7% of teachers' discussions are project or activity oriented while 17.5% are students' response to project or activity orientations. Also, only 3.3% of teachers' discussions have obvious relevance with the present day world, 10.8% have reference to real life situations and 9.2% make application of a concept to daily life while, 1.7% of students' response have obvious relevance with the present day world and 3.3% have reference to real life situations.

Still from the above table 4, adequate uses of materials are sufficient and relevance of instructional materials attracted 0.8% and 10.8% respectively.

Research Question 4

To what extent have teachers been able to implement the application aspects of accounting curriculum?

From the observation on table 4 above, most of the discussions of the teachers centered on students' examinations and not directly on application. It was observed from the same table that there were no sufficient instructional materials. Most of the teaching process focused on the teacher dictating, explaining the note and in the process, the students were called to answer one or two questions. Most of the teachers also allowed students to ask questions though they were not

actively in solving practical problems such as posting of financial transactions to the various ledger accounts. When the teachers were interviewed on availability of instructional materials, there were a lot of reports about the schools not been supplied accounting books/specimens for ledgers, cash books and trial balance even for terminal examination purposes. The principal at times had to source for an improvise materials. It was observed that the practical was carried out mainly by teachers such as posting of accounting transactions to various accounts (ledgers) and the students were not deeply involved, else students could be asked few questions.

The theory aspects were not usually actively laden. The teachers' discussions/actions on accounting greatly have impact of the teacher hence the teaching/learning is very important. The teacher dictates the pace for the students. Students make use of opportunity when given to put forward their own ideas and also draw inferences when allowed to do so, but they are not actively involved in posting business transactions or provide ideas that relate to daily problem. That is to say that the main objective of teaching/learning is the passing of WAEC or NECO SSC Examinations. This does not align with the accounting curriculum objectives neither does it align with the National Philosophy of education

(Business education), which aims at producing competent and self-reliant citizens.

Findings and Discussions

- The findings revealed that accounting teachers had a fairly good perception of the dual role of the accounting curriculum. However, qualification and year of experience have no influence on their perception.
- It was found from table 3 that no student wanted to study accounting as a terminal course. This is a pointer to the fact that those who planned the curriculum do not seem to be aware of the intention of those the curriculum was planned for. If a curriculum were planned with objective of meeting a need when there is actually no need in existence, then, the planners would have to re-visit the curriculum. Obviously, this findings reflects the view of the society at large, hence we are in the society where parents, guardians' and teachers are certificate conscious. Even when we are fully aware that having a certificate does not necessarily count for a good and appropriate job.
- Accounting classroom practices were not application based.
- Accounting classroom practices do not correspond with the dual aim and objective of the accounting curriculum. In other words, accounting teachers were not able to fully implement the accounting curriculum.

Conclusion and Recommendations

The qualification and year of experience do not however affect the teachers' perception; hence they have fairly good perception of the duality role of the accounting curriculum. The curriculum for accounting education is activity oriented both on the side of the students and their teachers. Therefore, the activities are to be carried out as the theory is being taught in the classroom such as posting of various financial transactions to their respective columns and ledgers. Accounting teachers were expected to use the guided discovery method in delivering accounting subject. Moreso, accounting classroom teaching does not correspond with the aims and objectives of the accounting curriculum.

Also, there are not enough materials to carry out the activities and teachers are reluctant in finding alternative way of getting materials (improvised materials) because of the cost of these

materials. The curriculum is also filled with so many activities which the period time allocated may not permit to be carried out. This finding also revealed that the classroom practices are not application based if they cannot meet the needs of students who may not want to further their career. The problem is further compounded by the discovery that no student wants to study accounting as a terminal course. This implies that the problem of student writing UME will continue to persist and thereby creating problems of so many students trying to get admission into the few universities in the country.

Recommendations

- There should be theory and practical sections in the accounting syllabus
- Educational policy makers should make provisions for guidance counselors to visit schools to create awareness of the type of institutions in the country and the career opportunities they have to offer.
- Seminars should be conducted on the specific curriculum for newly employed teachers.
- Practical laboratory for accounting such as internet facilities should be well equipped in all secondary schools and teachers should be encouraged to sandwich practical with theory.
- It is more effective to engage teachers in activities that will lead to new actions in the classrooms.
- Accounting is a practical course. Students should therefore ensure that they always practice through solving problems. Previously learned concepts should be practiced until they are mastered. Mastery of previously learned concepts ensures understanding of the next concept.
- Teaching methods of accounting students to involve none practical.
- Accounting teachers should be encouraged to go for training to develop their capabilities in accounting skills and knowledge.
- Government should improve funding of accounting/business education and adequate facilities to be provided such accounting laboratory with computers.

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