



EFFECTS OF PAUSE PROCEDURE ON PERFORMANCE OF FINANCIAL ACCOUNTING STUDENTS IN COLLEGE OF EDUCATION, NIGERIA

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Abstract

The study investigates the Effects of Pause procedure on Performance of Financial Students in College of Education, Nigeria. Two null hypotheses were tested for the study. Quasi experimental research using post-test control groups design serves as a design of the study. The population of the study consisted of seven hundred and thirty-five (735); male and female advanced financial accounting students NCE III in federal colleges of education in the business education departments. Three hundred and forty-five (345) advanced financial Accounting Students in Federal College of Education Kano State served as a sample size of the study which were selected using a purposive sampling procedure. The instrument used for data collection is the Financial Accounting Achievement Test which was designed as well as adopted by the researcher. The instrument was vetted by four experts in research who are not below the rank of readers and professors so as to remove all ambiguities of the instrument for the students. Pilot study was carried out at Sa'adatu Rimi College of Education Kumbotso. The reliability coefficient of the instrument obtained was 0.86. The independent t-test was used in testing the null hypotheses all at 0.005 level of significance. The findings of the research concluded that pause teaching is the appropriate method to be used while teaching students financial accounting for the improvement of their performance, The recommendations were made as Pause procedures should be used by the lecturers in teaching students financial accounting in Federal Colleges of Education so as to improve their performance.

Keywords: *Effects, Financial Accounting Students, Pause Procedure, Performance, Colleges of Education, Nigeria.*

Introduction

Pause procedure is an organised way of teaching that favours the interchange of ideas, experiences, skills, attitudes and knowledge among students in order to meaningfully interact between students and their lecturers while teaching in the class. Pause procedure permits the students to read, write and repeat on the issues, ideas and concerns of financial accounting in the class by the breaks given to them by the lecturers during the lecturing process. Pause procedure helps the lecturers to identify the students' strength and weakness so as to resolve it properly and improve their performance. The Pause procedure is



a teaching method that socialises students' learning mastery and enhances their academic achievement, simply by their responses to self-directed teaching method with the guidance and direction of the lecturers, from the breaks given to them so as to perform most of the activities in the class by themselves (Ruhl, 2015).

Generally speaking, pause is a teaching method that represents an evolutionary process, which is based on the through exploration, deduction, analysis, synthesis, generalisation. Pause procedure uses students' abstraction and focusing on making connections between their senses and requiring a deep intellectual, psychomotor and emotional involvement of what students had been taught through brainstorming of their inner ability by the time given to them by the lecturer(s) during the teaching situation. Pause is a teaching method that enables students to discover; imagine, build and redefine the meanings of subjects such as financial accounting, filtering them through the commitment of their own personality and involving their higher mental abilities and creative processes. Pause procedure is a teaching method in which the lecturer makes use of breaks so as to provide students with time during which they can review their notes, discuss among their peers or undertake any similar activities that help them to retain the materials given to them by the lecturers in order to improve their performance (Chowdhury, 2016).

Students' performance refers to the act that shows how well students prepared, organised, gathered and acquired on subjects through examinations or tests which were given to them by the lecturers and performed significantly better. Students performed very well and mastered the materials presented to them by the lecturers in a class for the achievement and accomplishment of their goals in a given course of study such as financial accounting. This is in line with the position of Ibrahim (2012) who stated that students' performance in financial accounting could be as a result of a number of factors, including their level of motivation, encouragement and gender of the students.

Gender refers to the factor that has an effect on students' performance in learning subjects due to the fact that in some fields of study such as business education in the office, females performed significantly better than the male counterpart in word processing while in accounting male students performed significantly better. In the same vein another factor that is assumed to have a considerable effect on students' performance is gender. Indeed, differences in how both males and females perform academically have been noticed but need scientific confirmation (Hdii & Fagroud 2019). This is in line with the performance of students in their study of the accounting subject, such as financial accounting.

Financial accounting refers to the process of collecting; classifying, summarising, analysing, recording and interpreting financial information that deals with the preparation and presentation of financial statements to the external users in order to make appropriate decisions. The external users of financial accounting include stockholders, suppliers, bankers, employees,



government agencies, among others. This is in line with the position of Abdullahi (2015) who defined financial accounting as a specialised area of instruction that deals with the reporting to outsiders, such as shareholders, analysts, creditors and the general public. Users of financial accounting such as outsiders do not have access to the managerial accounting report(s) and also do not have the mandate to determine what financial accounting information could be reported to them. They depend solely on whatever information presented before them in the annual report(s). (Abdullahi, 2016).

Review Related Literature

This research is linked and based on one (1) theory: The Symbolic Interactionism Theory by (George Herbert Mead 1920). The reason for choosing this theory is that: the theory deals with the interaction between students and lecturers as a result of the break given to them for the purpose to repeat what was done so as to ascertain the level of their understanding skills that enhance students' performance in teaching financial accounting using affecting teaching methods such as Pause procedure. Pause procedure allows the students to interact with their lecturers while teaching in the class before the time.

Symbolic Interactionism Theory:

This perspective of the theory relies on the symbolic interaction meaning that people develop and rely upon in the process of interaction between two or more people in performing activities. Although symbolic interactionism traces its origin to Max Weber's assertion that individuals act according to their interpretation of the meaning of their world, the American philosopher, George Herbert Mead, introduced this perspective to American sociology in the 1920s. This is in line with the position of Korgen and Write (2008) who opined that symbolic interaction theory focused how people interact in their daily lives by means of symbolic interaction and how they create order and meaning that led the supervisors to correct the students' correction such as amending, deletion, editing the text of theses and dissertation.

Concept of the Pause Procedure

The Pause procedure refers to the teaching method in which the lecturer gives students breaks while teaching in the class. Pause procedure creates a state of flow and increases learners' intrinsic motivation through the interaction of students and their lecturers while teaching in the class. Pause procedure gives the students chance so as to repeat what were done in the class by the lecturers purposely to help the lecturers to identify the strength and weakness of the students in the course and resolve it properly. It is reasonable to expect that students would be more motivated in order to engage in the educational contents, thereby increasing their performance. The Pause procedure is one of the active teaching methods, which requires very little class time and can significantly enhance students' learning. The idea of breaking the lecture into



brief pause was categorically described in the work of Rowe, Frantz and Bozalek (2013). Their work suggests that pausing in between lectures after every 13-28 minutes will increase students' attention and teaching methods. Ruhl (2015) conducted a study where she used the 'pause procedure' every 12-18 minutes during her class compared the students' performance with those taught using the lecture method in the class. During the pause procedure, the students worked in pairs for ten minutes. Students discussed their notes and reworked on the notes especially where they are not understood by the break given to them in order to solve their problems with the help, assistance and guidance of the lecturers. There was lecturer-student interaction while teaching with the use of a Pause procedure in the class. The Pause procedure plays an important role in the improvement of students' performance (Sava, 2016).

Concept of Students Performance

Students' performance refers to the ability of students in order to score high grades in a test or examination after the teaching process has taken place by lecturers for giving the students a test or examination, which they pass very well. Students' performance according to Rothstein (2012) refers to a successful accomplishment of performance in a particular subject area of study in a given school by professional lecturers. Students' performance, according to Rothstein (2012), deals with students' studies and how they cope with or accomplish different tasks given to them by their lecturers in a fixed time or year. Also, Yeboah and Dominic (2014) explained that students' performance refers to students' ability to study and remember facts and being able to communicate knowledge verbally or written down on paper. This is in line with the findings of Norman (2014), who carried out an analysis of factors leading to students' success in intermediate accounting. Norman was interested to find out if factors, such as students' performance in other courses, age, gender and the primary language of communication, affected financial accounting students' success.

Concept of Financial Accounting

Financial accounting has been discussed by different authors who shared the same ideology based on their definitions. Financial accounting is a process by which data relating to the economic activities of an organisation are measured, recorded and communicated to the interested parties for the purpose of analysis and interpretation so as to make proper decisions for their businesses. It tells owners/managers and other stakeholders of the business what is happening in it. Financial accounting provides information to a wide range of interested groups, and ultimately shows how a business has been managed for a period-whether successfully or otherwise. Financial accounting also provides information regarding the financial position of a firm as at the due date of making decisions using skills as well as to guide the gender and improve students' performance (Okoye, Uniamikogbo & Adeusi, 2017).



Gender and Students Performance

This implies that if there are any differences between males and females, they remain the same for all the years and the gap between boys and girls does not change significantly from one year to another. As far as the performance is concerned and as shown females undeniably outperform males for all the years of the present study. This gap varies from 1.14 in 2014 to 1.5 in 2011. There are also differences over the years and the highest grades were obtained in 2014 (13.7) and the lowest ones in 2010 (12.7). Although the range is small, it is statistically significant due to the small values of standard-deviation which indicates that grades are somehow homogeneous. Males and females' final results of the year from 2010 to 2015 concerning thereabouts that are indicated in the literature as female fields, namely sociology and English, gender effect was evaluated. Sociology results indicate that there is no interaction between years and gender and no effect of years; in other words, the level of students doesn't change over the years. Yet, the performance of males and females is statistically different in favour of girls. Similarly, a high gender gap of 2.3 was reached in 2015 for the English subject (figure 6) although, unlike in Sociology, both males and females performed better in English over the observed years with a mean of 15.8 compared to 10.9 for sociology. The Effect of Gender on University Students' School Performance: The Case of the National School of Agriculture in Meknes, Morocco/Saida Hdii, Mustapha Fagroud 75 (a) (b) Figure 6. Male and female average scores of (a) Sociology and (b) English performance of tests from 2010 to 2015 (Hdii & Froug, 2019).

Pause Procedure and Students Performance

For the Pause procedure to be effective and enhance students' learning, it is important to ensure that lecturers strategically plan the pause to be given to the students ahead of each lecture. The lecturer must utilise the pause to be carried out in various active and collaborative learning so as to improve students' performance of the study. Some of the simple features that can be incorporated during the pause procedures in order to improve students' performance. Reviewing, sharing and comparing notes: Some students are good at taking notes while others are not. During a lecture the lecturer can allow the students to compare their notes with other students, using the Pause procedure students should be given the time by the lecturer, in order to make more clarifications of their notes with fellow classmates, list down or highlight the key points in a lecture that fill any information gap or discuss the key concepts taught them by the lecturer. This, in turn, would allow them to have more retention of their knowledge, skills and improve their performance for the study (Chowdhury, 2016).



Factors Affecting Students Performance in Financial Accounting

Students' performance have been seen as an important issue for tertiary institutions and investigation into the possibility of students' achievement is also important in many ways for colleges, their lecturers and students and can be effective for making policy on student admission programme and changes in teaching method so as to improve students' performance while teaching financial accounting. Measuring students' performance in financial accounting at colleges of education based on internal and external factors, therefore, the present research tries to recognize and combine the most important factors as well as pointing out to the important results for choosing the most qualified candidates and consequently, avoid accounting students' failure and drop-out (Garkaz, Banimahd, & Esmaeili, 2011).

Review of Related Empirical Studies

For the purpose of this study, below were considered as the empirical studies of the research:

Chowdhury (2016) conducted a study titled "The Power of Using Pause Procedure during Accounting Lecture at Faculty of Business Administration in American International University in Bangladesh. Two (2) objectives were raised as well as two (2) research questions were asked. Also two (2) null hypotheses were tested for the study. Seventy-five (75) Students of the Accounting class in the faculty served as the population of the study. The study compared the experimental group with that of the control group while conducting the study using the Pause procedure and lecture method of the study. The findings of the study showed that in the accounting class where the lecturer gave the students two to eight-minute pauses during each ninety-minute lecture, there were greater students' performance and satisfaction compared to the control group where the pause procedure was not used. Therefore, it provided strong support for incorporating Pause procedures during accounting lectures in order to enhance students' satisfaction and overall class performance.

This research work is similar in context with the previous because they both concentrated on the use of a Pause procedure as a teaching method on students' performance. Both studies considered the participation of the students in the teaching process as of paramount importance for the study. The previous research work is relevant to the present study because it helped in the literature development.

Despite their similarities, these research works differ to the extent that the previous research work was carried out at American International University in Bangladesh but the present work will be conducted at Federal College of Education Kano, Nigeria. Hence, they differ in location. The previous study raised, asked and tested only two (2) objectives, two (2) research questions and two (2) null hypotheses in order to guide it. The present study will raise, ask and test five (5) specific objectives, five (5) research questions and five (5) null



hypotheses for the study. The previous study did not specify the reliability test used in testing the reliability of the pilot study. The present study used the Kuder-Richardson KR-20 in determining the reliability coefficient of the instrument of the pilot study. The previous study did not specify the statistical tools used in testing the null hypothesis, which is better to be identified for the help of the reader(s) in determining the reliability of the instrument of the statistical tools used so as to guide it. The previous study did not specify the lesson plan as well as the instrument used for conducting the study.

Richards, Wang, Mahapatra, Jenkins, Collins, Backman, and Wittich (2017) conducted a study, titled `` Use of the Pause Procedure in Continuing Medical Education on Students` Educational outcomes at Baylor College of Medicine ``. The study raised, asked and tested three (3) objectives, (3) research questions as well as (3) null hypotheses in order to guide the study. The design used for the study was a randomised controlled intervention study. Two hundred and fourteen (214) students served as the population of the study. Random sampling technique also served as the sampling procedure of the study. Modified copies of a questionnaire were used as the instrument for data collection of the study. The data collected were analysed using percentage. Based on the data analysed, the researchers found that students taught using pause procedure in continuing medical science courses performed better as well they scored higher grades and better knowledge of recalling their answers in test and examination in their courses of study than those taught using lecture method in large-group settings The study recommended that future research should be used in order to address the effect of the pause procedure on validated MCQ test performance and long-term knowledge retention.

This research work is similar in context with the previous research work because they both concentrated on the pause procedure as a teaching method on students` performance. The previous study used percentages to answer the research questions. The present study will use mean and standard deviation to answer them. In the previous study there was no tool for testing the null hypotheses. The present study used independent t-test to answer the null hypothesis 1 and 2, hypothesis 3 were tested using simple logistic analysis of Variance in order to determine the effect of one method on the other hypothesis 4, and 5 were tested using independent t-test in order to compare between the performance of male students taught using Pause procedure and that of Pause procedure in the class as well as female students differently. The previous research work is relevant to the present study because it helped in the literature development.

Despite their similarities, these research works differ to the extent that the previous research work was carried out at Baylor College of Medicine, New York, United States of America, but the present work was conducted at Federal College of Education, Kano, Nigeria. Hence, they differ in location. The previous study raised, asked and tested only three (3) objectives, three (3) research



questions and three (3) null hypotheses in order to guide it. The present study raised, asked and tested five (5) specific objectives, five (5) research questions and five (5) null hypotheses. The previous study failed to use appropriate statistical tools in testing the pilot study. The present study used the Kuder-Richardson KR-20 to determine the reliability coefficient of the instrument of the pilot study. The previous research work did not specify the total targeted population of the study whereas the present study did so. The previous study did not specify the lesson plans used in carrying out the study which showed that each experimental research study must have laid down procedures to follow in conducting it. The previous study did not use appropriate statistical tools in analysing the data for the study.

Statement of the Problem

In a global competition for job specification and the placement of students appropriately, their performances have been identified as an essential determinant ingredient for providing students with more career opportunities, choices and job security. This is in line with the position of Mamman (2016) who stated that students' performances are the ingredients of students' enhancement and societal development so as to minimise poor performance of students. This is in line with the position of Bayram-Jacobs and Hayirsever (2016) who stated that neglecting students-centre while teaching increases the poor performance of students that are in line with the reasons that necessitated the conducting of this study from the researcher's assessment on the declining of students' performance in colleges of education. In confirmation of the above-mentioned statement, the researcher's assessment of the recent performance of accounting option students in financial accounting in the Department of Business Education, Federal College of Education, Kano, Nigeria, between 2016 and 2019 revealed that students' performances were very poor and declining. These poor performances of students agree with the position of Azih and Nwosu, (2011); Atieh (2013); Enwere and Enwere (2014) as well as Obidile, Amobi, Uzoekwe and Akuezilo (2017) that the major reasons for poor performance of students was the use of lecture method in teaching financial accounting.

Research Hypotheses

In line with the objectives of the study, the following null hypotheses were tested at 0.05 level of significance on this study:

1. Pause procedure has no significant effect on performance of Business Education Students in Federal College of Education, Kano, Nigeria.
2. There is no significant difference between the performance of financial accounting male students taught using the Pause procedure in Federal College of Education Kano, Nigeria.



Methodology

The study used quasi experimental research using pre-test post-test design serves as a design of the study. The population of the study was made up of seven hundred and thirty-five (735) advanced financial accounting students NCE III in Business Education departments in federal colleges of education, in Northwest Nigeria. Based on the nature of the population and the topic, three hundred and forty-five advanced financial accounting Students NCE III (345) of the Federal College of Education Kano State served as sample size of the study. Purposive sampling technique was used in selecting the Sample sizes of the study. The Financial Accounting Achievement Test had forty-five objectives and one essay question which were designed as an instrument for data collection. The respondents` responses of the tests were analysed using statistical techniques. The instrument was validated by four experts` before carrying out pilot study. The pilot study was conducted using (30) respondents such as twenty-one (21) male and (09) nine female accounting students at NCE III Accounting option at Sa`adatu Rimi College of Education Kumbotso State who are nearest to the population of the study. They have the same features with the population of the study. The result of the pilot study splits into two using split half test and tested the reliability using split half test and calculated using SPSS by Kuder-Richardson KR-20 and derived the reliability of 0.86. The researcher administered the tests after the treatment was given to the students for eight weeks. Two hundred and Sixty-eight (268) copies of the test were collected back and analysed using inferential statistics. The hypotheses were tested using independent t-test at 0.05 level of significance, if the P- value is equal or greater than the Alpha value ($0.05 \geq$), then the null hypothesis is accepted and concluded that there is no significant effect between the groups while the P-value is less than the Alpha then the null hypothesis is rejected and concluded that there is significant effect between the groups.

Test of Hypotheses

The null hypotheses were tested as follows:

Null Hypothesis One: Pause procedure has no significant effect on the performance of financial accounting students in Federal College of Education, Kano in Nigeria Data collected to address the null hypothesis one was summarised in Table 3

Table 1 Test of difference between the performances of financial accounting students taught using Pause procedure and that of those taught using lecture method

Respondents	N	\bar{x}	SD	DF	Alpha	P	Decision
Pause procedure	114	64.37	10.03	228	0.05	0.00	Rejected
Lecture Method	116	50.91	12.64				

Source (Field survey, 2021). Source (Field survey, 2021).

Table 1 indicates that, since the calculated P-value is 0.00 while Alpha is 0.05, the null hypothesis is therefore rejected and concluded that there are significant differences in the performance of students taught using Pause procedure and that of those taught using lecture method of teaching in learning financial accounting in Federal College of Education, Kano.

Null Hypothesis Two: There is no significant difference on the performance of financial accounting male students taught using Pause procedure in Federal College of Education Kano in Nigeria Data collected to analyse the null hypothesis two was summarised and presented in Table 4

Table 2 Test of difference between the performances of financial accounting male students taught using Pause procedures in Federal College of Education Kano.

Respondents	N	\bar{x}	SD	DF	Alpha	P	Decision
Male Students	71	64.29	10.52	141	0.05	0.00	Rejected
Female Students	72	63.52	10.21				

Source (Field survey, 2021). Source (Field survey, 2021).

From table 2, the t-calculated value of 0.9 is greater than the Alpha value of 0.05, suggesting that there is no significant difference between the performance of the female students taught financial accounting using Pause procedure and that of those taught using Pause procedure. The null hypothesis is therefore accepted.

Discussion of Findings

The findings of r hypothesis one in Table 1 shows that the students who are taught using Pause procedures in learning financial accounting performed significantly better than those who are taught using lecture methods. The findings are consistent with that of (Asemah 2011) who opines that the Pause procedure can go a long way in effecting people to accept a particular idea,



either by the government or by an individual and improves students' performance after teaching, especially in financial accounting. In the same vein Hasan (2016) said that schools that have the means can challenge lecturers to use Pause procedures in their classrooms for effective performance of students' especially in learning financial accounting and even other students in some fields of study. The finding related to null hypothesis two in Table 2 revealed statistically that gender difference had no significant effect on the academic performance of all respondents. This means that the results of the null hypothesis two suggested that the differences between the male students who were taught using the Pause procedure is not significantly different in form of gender differences between the variables. The implication is that, both the male students performed significantly better. The findings are consistent with that of (Azih and Nwosu 2011) who are on the view that gender had no influence (effect) on students' performance in teaching a process provided they were taught under the same condition, Pause procedure had a significant effect on the performance of financial accounting in learning financial accounting in Federal College of Education, Kano ($p = 0.000$). According to the researcher's view, find out that the students taught using the pause procedure of teaching performed significantly better while learning financial accounting. **The significant difference did not exist in the performance of financial accounting male students taught financial accounting using Pause procedures in the Federal College of Education, Kano ($p = 0.00$). Because all the male advanced financial accounting students' performances were very good in terms of their participation in the learning financial accounting at Federal College of Education Kano State.**

Conclusion

Based on the findings discussed in chapter four, this study concludes that Pause procedures are the appropriate methods to be used in teaching students financial accounting in Federal Colleges of Education. It is also revealed that Pause procedures help, assist and guide the financial accounting students to improve their performance regardless of their gender differences. The students who were taught using Pause procedures are capable of earning good grades which will enable them to have admission into the university. This will also make their parents proud of their students' performance and the students become productive members of the society after graduation for earning their living.

Recommendations

Based on the findings of this study, the following recommendations are made:

1. Pause procedures should be used in teaching financial accounting in federal colleges of education so as to improve students' performance.



2. Pause procedures should be used to teach male students' financial accounting in federal colleges of education.

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