



# **I**NFLUENCE OF CLASSROOM INTERACTION AND STUDENTS' ATTITUDE ON ACADEMIC ACHIEVEMENT IN FINANCIAL ACCOUNTING

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## **ABSTRACT**

*This work focused on the influence of classroom interaction and students attitude on academic achievement in Financial Accounting. The main objective is to explore the classroom interaction and students' attitude affecting student academic achievement in Financial Accounting. Four research questions and three hypotheses guided the study. Questionnaire and achievement test were administered on 213 respondents. Mean, t-test and Pearson Product Moment Correlation Techniques were used to analyze data collected at 0.5% level of significance using statistical package for social scientists. The study revealed that classroom interaction and students' attitude have a great influence on students' academic achievement in financial accounting. It was recommended that financial accounting teachers should make financial accounting classes fascinating to the students and promote cordial relationship among them. The parents, the school and the teachers should train and motivate the students to develop and cultivate good study habit and maintain the right attitude in their study.*

## **Introduction**

Effective teaching and learning demands more of student interaction rather than just listening to the instruction. Hence effective classroom interaction is very essential in today's act of teaching and learning. Classroom interaction is the relations that exist between the teacher and students in the classroom in the course of teaching and learning (Igbokwe, 2005). It is a practice that enhances the development of the two very important language skills which are speaking and listening among the learners. Classroom interaction helps the learners to be competent enough to think critically and share their views among their peers (Ghosh, 2010). Through classroom interaction the learners will be able to get themselves involved with concepts, ideas and various other devices and products for language and culture learning. Good interactions in the classroom also help the students to identify their own learning methods, guide them to communicate with their peers easily, give them an exposure to learning and enhance their academic achievement in their subject.

The dynamics of teaching is a crucial factor in how much students learn, though students' performance may not be a simple direct consequence of the teachers teaching act, the latter has a lot to do with classroom learning. Teacher establishes the pattern of



eneral conduct during a lesson, while students on their part establish certain behaviour to coincide with this pattern. Consequently, the students participate in varying degrees in different classes and react differently to different teachers. This combined instructional pattern and students' participation lead to a specific classroom environment characterized by specific interaction patterns (Robin, 2012). Mixing up the type of classroom interaction use in teaching can help students stay attentive and interested throughout the Financial Accounting lesson.

There are a lot of classroom interactions that exist between the teacher and the students in the classroom such as discussion and debates, interactive sessions, loud reading, storytelling and conversation with learners, which depends on the personality of the teacher. A teacher who is naturally friendly will definitely develop a good report in his/her class, unlike moody teachers. Consequently the students' participation to varying degree with different teachers determine rate of student's achievement. This combined instructional pattern and student's participation leads to specific classroom environmental characteristics by specific interaction pattern.

Classroom characteristics such as class composition, student and teacher characteristics, students' interaction with peers and teacher's classroom values and beliefs influence student's academic development and success (Pianta, La Paro, Payne, Cox, & Bradley, 2002 and Donohie & Weinstein 2007). Therefore, teachers have a lot to do with classroom learning. They are to establish the pattern of general conduct during a lesson while students establish certain types of behaviour and attitude to coincide with this pattern.

A substantial amount of research has examined the role of students' classroom interaction and their attitudes to study on academic performance. Edoh & Alutu (2012) examined the usefulness of inculcating in the students a good classroom interaction as a means of enhancing their academic performance, and found a high correlation between classroom interaction and student academic performance. Nuthana & Yenagi (2009) found significant correlation between classroom interaction and academic achievement. It was further revealed that classroom interaction and students' attitude had significant correlation with academic achievement. The authors pointed out that students who interact very well in the class may have better academic achievement. Fazal, Hussain, Majoka, & Masood (2012) in a study on various study method used by teachers found that study method is more related to academic achievement. The results of the study further indicated significant relationship of time-management skills, and interactive skills with academic achievement.

Nonis & Hudson (2010) also in a study conducted on the impact of classroom interaction on the performance of college students discovered that it had a positive direct relationship on student performance. When classroom variables are considered together, many of them act in additive way, thereby increasing their impact. However certain



variables are seen to operate in a more complex and interactive manner. McLellan & Steward (2014) suggested that when these additional variables are considered, the direction of a previous relationship may be changed. It is also necessary to consider the complex inter-relationship between the factors and other classroom about the effect of the particular classroom factors.

Allen, Pianta, Gregory, Mikami & Lun (2012) articulate that classes where students have opportunities to communicate with each other, help them to effectively collaborate, cooperate and construct their academic work. They share responsibility for learning with each other and discuss divergent understandings. Lessons where students have multiple opportunities to communicate with the teacher are essential for effective construction of students' knowledge. When a teacher creates climate of respect in the classroom and encourages students' ideas involving academic way of thinking, students are more likely to think deeply and persist in the face of challenges (Weinstein & Stone, 2006). By welcoming curiosity and encouraging students to raise their own question about the content discussed. Student can be guided to develop the habits of mind for framing and answering questions. Question and answer as a form of interactions allows students to have a large influence on the agenda of the classroom because it allows them to freely express their thoughts and feelings (Ogunkola, 1991). The teacher in order to build positive good relationship between him/her and the students is advised to do everything within his professional competence to ensure the motivation of students to learning.

To have effective student-teacher interaction, Weinstein and Stone (2006) suggests that: (1) it will be necessary to provide opportunities to hear students' voices and act on ideas originating from them. (2) more students centered learning environment should be created where teachers can serve as resource persons. (3) sufficient time should be provided for students to process class information and transfer it to new problem. (4) such efforts ensure that learning is happening during class. (5) students should be allowed to have longer activities which will allow for greater student creativity and encourage synthesis of more concepts.

The design of the model, the feedback provided by the individual learning and teaching records and the system of supervision provides immediate reinforcement of the teacher and also support sensitizing to an effective teachers student interaction. There is essential need for the existence of interaction between the learner and the teacher. The teacher can best fulfill her function in the classroom group as a skilled practitioner of evocative leadership by helping the learners to identify common goals, common values and roles of members and also to develop instructional methods of problem solving and evaluating goal achievement (Nwachukwu, 2002).

Students' academic achievement occupies a very important place in education as well as in the learning process. It is considered as a key criterion to judge ones total



potentialities and capacities which are frequently measured by the examination result (Nuthans & Yenagi 2009). Even though, studies that have been carried out have focused on cognitive factors as predictors of academic success, recently, there has been a growing interest on the non-cognitive factors. A number of researchers have examined the role of no-cognitive variable such as study skills. In a more recent meta-analysis, Crede & Kuncel (2008) found that non-cognitive factors like study habit and study skill and study motivation, among other attitudinal constructs, accounted for incremental variance in academic performance beyond standardized tests and previous grades. Nagaraju (2004) pointed out that for good academic success, good classroom interaction and student attitude are important. Effective study on classroom interactions is associated with a favourable student attitude toward learning in general. An important aspect of a student's attitude toward education is the value he sees in what he has to learn. Sarwar, Bashir, & Alam (2010) find out that a significant relationship between student attitude and academic performance exists.

Interdependent learning will be effective only when the students' emotional needs are met in the classroom, and also when learners are made to understand their roles in the teaching learning process (Jenkers, 2005). The basic assumption is that a teacher is an important aspect of a student emotional world; it is likely that the teacher have an important role in the influence of classroom interaction and student attitude toward academic achievement.

Incidentally, these few studies on interaction pattern in Nigerian classroom were on other subjects, not much has been done on Financial Accounting. Though there are generic teaching skills (Martin, 2010), the patterns of effective and ineffective teaching performance differ by subjects (McDonald, 2005). Again, academic achievement is likely to be depended on the structure of the task required. The achievement of students in academic task which require them to understand and reproduce information encountered during instruction (low academic tasks) and those that require them to apply the information and draw inference (high academic tasks) may likely differ. This is suggestive of the fact that what obtain in other subjects classroom may not be exactly so in Financial Accounting classroom.

Financial Accounting is one of commercial subjects offered at senior stage of the secondary schools education and at the post-secondary level in Nigeria. Many students record low achievement in the subject not because they do not have the intellect but because of prevailing factors such as class composition, student and teacher characteristics, their interaction with peers and teacher's classroom values and classroom beliefs that negatively affect their attitude towards the subject.

From the foregoing, it could be inferred that classroom characteristics such as class composition, student and teacher characteristics, students interaction with peers and teacher's classroom values and classroom beliefs plays important roles in students'



academic development and success of financial accounting students. The researchers therefore attempted to investigate the influence of classroom interactions and students attitude on their academic achievement in Financial Accounting in some selected secondary schools in Akure South. It is therefore hopeful that the study will be useful to Accounting teachers, students, parents, government and educational policy makers.

### **Research Questions**

The following research questions guided the study:

- (1) What are the classroom interaction variables influencing students' academic achievement in financial accounting?
- (2) What are students' attitude influencing their academic achievement in financial accounting?
- (3) To what extent do classroom interactions influence students' academic achievement in financial accounting?
- (4) How do students' attitudes influence their academic achievement in financial accounting?

### **Hypotheses**

The following research hypotheses were formulated to guide the study:

1. There is no significant relationship between classroom interactions and students' academic achievement in Financial Accounting.
2. There is no significant relationship between students' attitude in the classroom and their academic achievement.
3. There is no gender difference in the academic achievement of the Financial Accounting Students.

### **Method**

The study adopted a quasi-experimental design. The main idea behind using this type of design is because it is devoted to examining whether a program, treatment, or manipulation causes some outcome or result.

The population of the study consists of all senior secondary students offering Financial Accounting in six selected secondary schools in Akure South Local Government area of ondo state. Sample used were randomly selected from six secondary schools in the area. This comprised 213 students offering financial accounting in the sampled schools.

Two instruments designed by the researchers titled "Classroom interaction and Students attitude on Academics Achievement in Financial Accounting questionnaire (CISAAFA)" and "Financial Accounting Achievement Test" (FAAT) were used for the study. The questionnaire consists of three sections A, B and C. The section A comprises



items relating to the students bio-data, section B comprises of seven test items meant to elicit information on students' classroom interaction and section C is made up of seven test items aimed at ascertaining students' attitude that can influence their academic achievement. The responses to the items were rated using four point rating scale: Strongly Agreed (SA) – 4, Agreed (A) – 3, Disagreed (D) – 2 and Strongly Disagree (SD) – 1. The FAAT was designed based on the selected topics taught to the students. It was made up of twenty test items which was graded five marks each to obtain a total score of 100%.

The instruments were validated for its face value by three experts; one from measurement and evaluation and two from Business Education. The corrections and other observations made by these experts were appropriately effected. The instruments were finally subjected to pilot study using test retest techniques which was administered on twenty (20) randomly selected financial accounting students outside the sampled schools. The result was computed and analyzed using Pearson product moment correlation coefficient giving a correlation of 0.95.

Data were analyzed using arithmetic mean, Pearson product moment correlation and t-test technique. Arithmetic mean was used in analyzing data generated on the research questions 1 and 2. A mean of 2.5 and above was considered accepted. Pearson product moment correlation was used to analyze data generated on research questions 3, 4 and hypothesis 1 and 2 while t-test technique was used to analyze hypothesis 3.

## **Results**

The results obtained from the analyses carried out on the data collected for the study and discussion were as follows:

### **Research Question 1**

What are the classroom interaction variables influencing students' academic achievement in Financial Accounting?

**Table 1: Mean analysis of classroom interaction variables influencing academic achievement of financial accounting students**

<b>S/N</b>	<b>Statement</b>	<b>Mean</b>	<b>Remarks</b>
1.	Discussion method is the best for teaching financial accounting	3.17	Accepted
2.	Class discussion usually helps me understand the concepts taught by the teacher in financial accounting class.	2.95	Accepted
3.	I enjoyed group discussion classes than the teacher's teaching	2.61	Accepted
4.	I understand much better each time I'm opportune to participate during financial accounting classes.	3.39	Accepted
5.	I learn more by doing rather than just listening.	3.05	Accepted



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|----|--|------|----------|
| 6. | The discussions I have with my peers boost my understanding of topics taught by the financial accounting teacher | 3.12 | Accepted |
| 7  | I gain a lot whenever I collaborate with other classmates to discuss class work and take-home assignments        | 2.96 | Accepted |

The results obtained in Table 1 above shows that the calculated mean scores for all the items were above the decision mean of 2.5, indicating that the respondents agreed with items presented in the questionnaire. This is an indication that classroom interactions have a positive influence on their academic achievement in Financial Accounting.

### **Research Question 2**

What are students' attitude influencing their academic achievement in Financial Accounting?

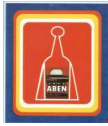
**Table 2: Mean analysis of students' attitude affecting their academic achievement**

<b>S/N</b>	<b>Statement</b>	<b>Mean</b>	<b>Remarks</b>
1.	I do my assignment and submit as at when due	1.82	Rejected
2.	I don't like a teacher who acts like a boss in class.	3.06	Accepted
3.	I'm always attentive during financial accounting class.	3.04	Accepted
4.	Teaching method used by financial accounting teacher discourages me from being attentive in class at times	3.40	Accepted
5.	I don't like too much calculations in accounting practice	3.11	Accepted
6.	I like to be involved in the study plan and the ways we are to be examined in financial accounting.	3.08	Accepted
7.	I have financial accounting textbooks but don't use it for practice.	2.04	Rejected

The results obtained in Table 2 above shows that majority of the students; don't like teachers who acts like a boss in class, are always attentive during financial accounting class, are discouraged by the teaching method used by financial accounting teacher, don't like too much calculations in accounting practice and also like to be involved in the study plan and the ways we are to be examined in financial accounting. A large number of them use their financial accounting textbook for practice exercises to do their assignment and submit as at when due.

### **Research Question 3**

To what extent do classroom interactions influence students' academic achievement in Financial Accounting?



**Table 3: Influence of Classroom Interaction on students’ academic achievement in Financial Accounting**

Description	N	Mean	S.D
Classroom Interaction	213	13.84	6.654
Student Achievement Test		60.19	15.535

Results presented in Table 3 above shows that classroom interaction has a great influence on students’ academic achievement.

**Research Question 4**

How do students’ attitudes influence student’s academic achievement in financial accounting?

**Table 4: Extent of influence of student attitude on academic achievement**

Description	N	Mean	S.D
Students attitude	213	15.43	6.214
Students Achievement Test		60.19	15.535

Results displayed in Table 4 above indicates that students attitude have a positive influence on their academic achievement in financial accounting.

**Null Hypotheses 1**

There is no significant relationship between classroom interaction and students’ academic achievement in Financial Accounting.

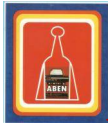
**Table 5: Relationship between classroom interaction and students’ academic achievement in Financial Accounting**

Variables	Mean	SD	N	r - cal.	r- crit.	D. F	Sig.
Classroom interaction	13.84	6.654	213	0.302	1.95	212	0.000
Academic Achievement Test	60.19	15.535					

The outcome of the test on null hypothesis one (1) shown in Table 5 revealed that the r-calculated of 0.302 is less than the r- critical of 1.95 at 0.05 significant level, hence the null hypothesis is rejected, meaning there is a significant relationship between classroom interaction and students’ academic achievement in financial accounting.

**Null Hypothesis 2**

There is no significant relationship between student’s attitude and their academic achievement in Financial Accounting.



**Table 6: Relationship between students' attitude and academic achievement in Financial Accounting**

Variables	Mean	SD	N	r-cal.	r-crit.	D. F	Sig.
Students attitude	15.43	6.214	213	0.325	1.95	212	0.000
Academic Achievement Test	60.19	15.535					

The outcome of the analysis as shown in Table 6 revealed that the r-calculated of 0.325 is less than the r-critical of 1.95 at 0.05 level of significance. This implies that there is a significant relationship between students' attitude and their academic achievement in Financial Accounting.

### **Null Hypothesis 3**

There is no gender difference in the academic achievements of Financial Accounting Students.

**Table 7: Gender comparison of the academic achievements in Financial Accounting**

Variables	t – crit.	Sig.	t – cal.	D.F	Mean Difference	Standard difference
Male	.977	.324	1.872	212	3.992	2.132
Female			1.867			3.992

The result of the analysis shown in Table 7 revealed t-calculated of 1.872 for the male students and 1.867 for the females which are greater than t-critical of 0.977 at 0.05 level of significance. Hence, the null hypothesis is accepted, meaning there is no gender difference in the academic achievement of the Financial Accounting Students.

### **Discussion of Findings**

The results from the analysis reveal that higher number of the respondents accepted that classroom interactions influence their academic achievement in financial accounting. This finding agreed with Growus (2008) which stated that students' performance may not be a simple direct consequence of the teacher teaching act, rather it has a lot to do with classroom interactions which allow students to participate in the classroom.

Finding obtained indicates a significant relationship between students' attitude and their academic achievement. It was also revealed that students' attitudes are influenced by the teacher's disposition, style and approach to teaching and by the level of involvement of the student in planning their studies which in a way influence the students' academic achievement in financial accounting. This falls in line with Jenkers (2005) finding which was reported that independent learning will be effective only when the students' emotional needs are met in the classroom and learners are made to understand their roles in the teaching learning process. The assumption was that a teacher



is an important aspect of a student emotional world which has an important role to play in influencing classroom interaction, students' attitude and academic achievement.

It was revealed that classroom interaction have influence on students' academic achievement in financial accounting. The results of further analysis also indicated that there is a significant relationship between classroom interactions and students' academic achievement. This agrees with the results obtained by Nuthana & Yenagi (2009) and Allen, Pianta, Gregory, Mikami & Lun (2012) that some relationship exists between classroom interaction pattern and students' achievement. Findings also agreed with Pianta, La Paro, Payne, Cox, & Bradley (2002) and Donohie & Weinstein (2007) report where it was indicated that classroom participation had the greatest independent contributions to the variances in achievement scores and that classroom interaction is necessary and important in our educational system. It should be emphasized that the class where students have opportunities to communicate with each other will help them to effectively construct their knowledge. This is necessary for enhanced students' academic performance.

Finding obtained also indicates a significant relationship between students' attitude and their academic achievement. The result agreed with the report of Crede & Kuncel (2008) who found that non – cognitive factor like study habit, study skill and study motivation, accounted for incremental variance in academic performance beyond standardized test and previous grades. This indicates that students' attitudes had a great influence on their academic achievement.

Finding also revealed that there is no gender difference in the academic achievement of the financial accounting students. This implies that there is no clear indication that one particular sex perform better than the other.

### **Summary and Conclusion**

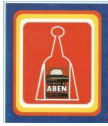
The study provided scientific evidence to establish that; 1) there is a significant relationship between classroom interaction and students' academic achievement in financial accounting. 2) there is significant relationship between students' attitude and their academic achievement in financial accounting. 3) there is no gender difference in academic achievement of financial accounting students. Therefore, teachers should endeavour to activate a learning environment that avails their students opportunity to interact freely in every class lessons. The students should be encouraged to be more active and productive in the class. The student's attitudinal dispositions have a great impact on their participation in class lessons and their interest matters a lot. Therefore, teachers should motivate students in order to get their attention at class lessons which will in turn enhance their academic achievement level.



## **Recommendations**

The researchers recommended as follows:

1. The educational regulating authorities specifically, the inspectorate division of the ministry of education during their inspection visit should check to ensure that teachers are maintaining classroom lessons that encourage students' active participation. The school principals in conjunction with subject's head of unit should constantly monitor that students are learning under a suitable atmosphere and also ensure that lessons are student-centered rather than teacher-centered.
2. The teachers should in most cases play facilitator role. This will allow every student to actively participate in their lessons. Teachers should closely monitor their students to be able to study and identify their attitude. Good study habit that can promote study skills should be encouraged among students. The teachers should also study what motivate their students to learn so as to get the best from them.
3. The school with the support of the government and/or philanthropists in their area can organize workshops and seminars on effective human relations for the teachers as it was done for staff in business organizations. This will go a long way to rebrand the teachers and improve teaching service. The teachers will be able to meet their customer (students) satisfaction as is the case in business outfit.



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