

ASSESSING THE IMPERATIVENESS OF TEACHING METHODS FOR INSTRUCTIONAL DELIVERY IN ACCOUNTING EDUCATION IN UNIVERSITIES IN RIVERS STATE

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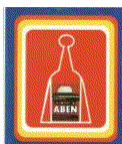
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Abstract

The study assessed the imperativeness of teaching methods for instructional delivery of Accounting Education courses in Universities in Rivers State. Two research questions and two hypotheses guided the study. Descriptive survey research design was adopted for the study. Population of the study was a total of 32 Accounting Education Lecturers drawn from Rivers State University, Ignatius Ajuru University of Education and University of Port Harcourt (all located in Port Harcourt). The entire population was used as sample for the study with self-structured 36 items questionnaire on 4-point rating scale of Very High Extent to Very Low Extent. The instrument was titled: Assessment of Teaching Methods in Accounting Education Courses Questionnaire (ATMAECQ). The instrument was face and content validated by three experts; two in the field of Business Education and one in Measurement and Evaluation all in the Faculty of Education, Rivers State University. The reliability was computed using Kuder Richardson's (KR-20) formula; which yielded the reliability coefficient of 0.79. The statistical tools used to answer the research questions were mean and standard deviation, while analysis of variance (ANOVA) was used to test the Null hypotheses at 0.05 level of significance. The study reported Low Extent to which Accounting Lecturers applied professional and competitive imperativeness of student-centered innovative or participatory methods in teaching accounting education courses in Universities in Rivers State. Findings from the study also revealed Very High Extent to which Accounting Lecturers applied administrative and management imperativeness in teaching accounting education courses in Universities in Rivers State. Thus, the researcher recommended amongst others; that accounting education lecturers should be trained and re-trained for professional; innovative, participatory, administrative and management imperativeness of teaching methods for instructional delivery. Government, proprietors, corporate bodies and other stakeholders should release funds to enable Universities in Rivers State put in place world class infrastructures that could encourage effective professional, competitive, administrative and management imperativeness in teaching accounting education courses in Universities in Rivers State.

Keywords: *Assessing, Imperativeness, Teaching Methods, Instructional Delivery, Accounting Education.*

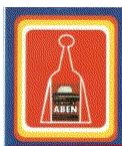


Introduction

Assessment refers to wide varieties of methods or tools that educators use to evaluate measure and document the academic readiness, learning progress, skills acquisition or educational experiences and needs of students. It also refers to evidence or criteria used to judge the quality of learners' performance in accordance with the components, context and conditions of such assessment. However, there is the need to categorize assessment as: diagnostic, formative, summative and benchmark. Thus, this study was a benchmark type of assessment of teaching methods and its effectiveness in teaching Accounting Education courses in Universities in Rivers State.

Teaching methods are broadly clarified into two; Instructor or teacher-centered methods: A traditional mode of teaching: chalk-and-talk, teacher-centered activities of learning. Learner-centered methods: This method of instructional deliveries can further be divided into: Content-focused methods: Teacher and students has to fit into the content that is being taught. Interactive or participatory methods: Teacher-students, students-students interactions and participations are observed while applying this method to teach. Lecture Methods: Is a method applied in order to cover a large scope of educational instructions. Discussion Methods: are applied to supplement lecturers, example: reading exercises, laboratory activities to clarify points and make understanding of the concept clear to students. While, demonstration method is used to teach team-work or skills, work and safety at work places. However, group method: applied as a teaching method to stimulate constructive thinking or creative thinking by students. Brainstorming is used to discover new ideas. Role play is to improve techniques, approaches to problem-solving in real world situation. Tutorials or coaching methods; applied to provide individualized teaching assistance for complex skills. While, seminar method provides general guidance, exchange of information on technique, approaches and develop imaginative or creative thinking and problem-solving skills. Thus, assignment method is seen as an orientation prior to class activities: for enrichment of materials and prepare students for the class or laboratory work. Programmed Instructions: provide make-up instructions to upgrade students' background on the subject matter and use of software packages like Quick books, Gnu cash, Turbo cash, My Money, Open system, amongst many others. This could prepare students for effectiveness in future world of work. Specific teaching method which refers to using or applying complementary methods of teaching where teachers or lecturers inter-switch, combine, integrate or blends teaching strategies, techniques, approaches or methods to achieve maximum lectures' efficiency; through what is called "zone of proximal development" meaning: students were successfully or productively engaged in the learning processes or activities by the teacher or lecturer.

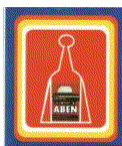
Accounting profession has remained valuable resource for businesses. As a unit or as a business organization; an Accountant is commonly referred to as the "Live wire" of an organization due to its valuable roles and significant contributions to the success or failure of such businesses or organizations. Accountant is responsible for recording, analyzing, monitoring, evaluating financial conditions of the business or organization; prepare documents required for tax purposes, information support to other units or departments; to enhance organizational functions. Okoli (2013) viewed accounting as the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial status of organizations or establishments to users for objective assessments and decision making. In line with this definition; Adewole and Adegboye (2018) opined that accounting involves recording, analyzing monitoring and evaluation of the financial position of a business organization. Thus, accounting can be posited to be the process of recording, classifying summarizing, analyzing and interpreting financial transactions and communicating the results obtained to interested users for decision making. Before the advent or emergence of computers and digital access; accounting processes were delimited to traditional methods in which manual approaches, methods, recipe, styles or techniques were employed in teaching and learning of



accounting processes in our various institutions of learning; by so doing, educators and organizations kept track of financial records by the use of abstract and descriptive financial books, sales journals, ledgers; while learners were forced to provide calculators, typewriters or keyboards, laptops, amongst others, using repeated traditional pedagogies in the processes of teaching and learning accounting activities in the classrooms. These accounting books and journals are usually imaginary or descriptive in the course of the programme (not available physically or not presented to learners in the classroom, lab or workshop). Accounting also refers to series of learning experiences through which learners acquire sound knowledge of financial matters and prudent decision making by adequate record keeping and objective analysis of all available alternatives; through action or processes of teaching in schools, colleges, universities and other institutions of learning (Wokocho, 2019).

Education courses refer to field of study that deals with planned methods of teaching, knowledge, skills, experiences and understanding that learners gained by attending or enrolling in a School, College, University or any other Institutions of learning. (basically over a period of time, example; 4 years of studying Business Education in a University to earn or obtain a B.Sc. degree). While, Accounting Education refers to a course of study in which learners are exposed to diverse learning experiences, skills acquisition; via record keeping of stocks, assets and liabilities of business establishment or an organization for the purposes of prudent financial decisions making in order to minimize costs, optimize production and retain profits for growth and development or continued running of such an organization or business (as a going-concern). Thus, Accounting Education courses encompasses courses in financial accounting, cost accounting, management accounting, audit and audit reporting, taxation and tax administration, production forecasting and optimization, sales records keeping, balance-sheets, Ledgers, account receivables, bills payables, stocks records, general book keeping, etc. These could be done through manual provisions in various log books, accounting records or via Computer System Software Accounting packages like: Peachtree, Excel, Spreadsheet, Quick book, Eagle Track, Ms Money, Account Right plus, Mind your own business (MYOB Accounting software) and other Web-based accounting solutions were expected to be used in the processes of teaching and learning activities by lecturers in various institutions of learning (Adewole & Adegboye, 2018). Lecturers are trained and highly qualified male and female teachers in various fields or discipline; at various capacities and professional skills and competencies required to impart knowledge, skills and required experiences to learners. Lecturers are vital and desirable in preparation of learners for the world of work and for purposes of self-reliance. Universities in Rivers State refer to institutions of higher learning located in Rivers State, as well as offers accounting education courses to learners. These courses are incorporated into some designed programmes of study leading to the award of Bachelor of Science degree in Accounting Education (at least a 4 years programme) during which lecturers and students interaction varies from teacher-centered or participatory teaching and learning approaches, strategies or techniques are applied to impart knowledge, skills and experiences required for the world of work. Meaning students must be certified to “worthy of learning and in character” at the end of the programme of study.

Effective instructional delivery means that the teacher or educator will build on existing knowledge, differentiate and incorporate technology into the lesson. Thus, goal of instructional delivery is to ensure that educators have the skills and experiences necessary to provide students with effective instructions in a manner that allows for content mastery (Azar, 2022). Lecturers effectiveness includes professional, competitive, administrative and management imperativeness in teaching and learning activities been presented in the universities outside the traditional teaching mode. The chalk-and-talk approach that does not go down well with all students and how they learn. Instead, it allows some students to stumble through the spited ends of learning activities or created in the course of learning. Meanwhile, modern educational practices encourage teachers to experiment by presenting harmonized learning concepts in variety of ways to reach out to all

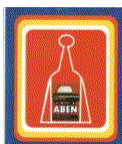


students. It is important to know different learning theories that explain how students learn. This could help the teacher or lecturer to switch or interchange the mode of instructional deliveries effectively. Therefore, pedagogical efficiency and effectiveness distinguishes an instructor from an effective educator. Thus, all teachers or lecturers must have a good understanding of the various learning theories; so as to effectively support, motivate or inspire students to learn. Although, it is a known fact that the act of learning can be hard or difficult to reveal conceptualized teaching and learning activities. This is because students learn in various ways; students respond to different strategies, styles or techniques and also improve at their own pace. However, preferred teaching and learning styles, strategies techniques and methods could be related to diverse reasons; ranging from genetic or physiological factors, societal or cultural factors and individual preferences (Amiaya & Ovbiagele, 2015).

One of the greatest instruments that can cause change in any society is education. Education is meant to infuse adequate skills, values and attitude to the learners to enable them function effectively in a dynamic world of work. It is evident that institutions cannot impart skills to learners without teaching activities. Thus, emphasis is laid on teaching and learning as one of the most important part of the educational institutions. However, comprehensive development and educating human beings are among the goals educational system; in which curriculum theorist and designers believed that applications of teaching methods is an attempt that can be made to achieve the goals of education under direct or indirect influence of those methods. In addition, the primary purpose of teaching at any level of education is to establish essential changes in all the learners; to enhance the processes and procedures of knowledge transmission, the teacher have to apply appropriate teaching and learning methods that best suits specific objectives, interest and level of expected outcomes (Achuonye, 2015).

In the time past, many educators widely applied teacher-centered methods to teach learners compared to student-centered methods. Hence, the questions about the effectiveness of teaching methods on students' learning and performance have been of interest to researchers in the field of education and of serious concern to all stakeholders (Hightower, 2011). Teaching is an objective profession involved in human resource development for individual and economic growth. Vim-Mba (2012) defined teaching as an attempt to help someone acquire or change some skills, attitude, knowledge and idea. However, Koko in Wokocha (2019) posited that the goal of teaching is to bring about the desired learning in students and this requires planning and use of different methods. Thus, concerted efforts must be geared towards actual teaching via well designed, organized and interesting activities of teaching and learning.

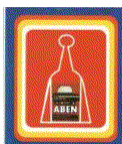
Teaching methods are utilized to transmit or convey instructional deliveries, skills and experiences to learners. Teaching methods are means or ways by which educators attempts to convey, transmits or impart desired learning experiences; therefore, the choice of a particular method of instructional delivery by educator will be determined by series of factors such as: content to be taught, the objectives that educators plan to achieve, availability of teaching and learning resources, ability and willingness of the teacher to improvise; if standardized teaching aids are not available, evaluation and follow-up activities and individual teaching (Ndirangu, 2017). However, the methods and medium of instructional deliveries differ or varies from one country to another; depending on the level of information, literacy or skills of the educators in such countries (this points to an extent depends on aptitude, interest, influence and general enthusiasm of the learners). Hence, the methods of teaching and learning are dictated by the medium of such instructional deliveries. Therefore, it is worthy to note that educators must choose a suitable method of teaching considering the class size, level, available learning resources, infrastructure and condition of the learning environment including capabilities of teachers' instructional delivery of knowledge content. Because application of non-suitable method in the course of teaching will lead to making the students confused, classroom disorder and time wasted on such lesson. Thus, it is essential for



teachers to be familiar with various teaching methods, models and approaches or strategies and utilized such methods in a suitable place, to suitable learners at any giving suitable time. Sybing (2015) added that it is quite remarkable to note that consistent poor academic performances of students is unequivocally linked to the ineffectiveness of methods applied in teaching and learning activities. Meanwhile, effective teaching methods will always indicates that the quality of teaching and learning is often reflected in the students' academic achievement.

Teaching Method according to Ajaja in Babalola and Oyeyemi (2019) stated that method is a procedure by which a goal is reached; a purpose is accomplished or a result achieved. Also Osuala in Babalola and Oyeyemi (2019) added that method is the procedure by which the teacher meets the learners within his or her level of needs, starting with his or her interest and problems. While, Amiaya and Ovbiagele (2015) maintained that teaching methodology is concerned with what method or approach an individual or group of teachers preferred and used in actual classroom situation. Research findings revealed that teaching methods can be classified into: traditional methods, innovative method (individual or group methods); teacher-centered methods or learners-centred methods (Ajelabi, in Achuonye, 2015). Amiaya and Ovbiagele (2015) opined that teaching methods can be largely classified into two categories namely: teacher-centered and learner-centered. Teacher-Centered Methods according to Koko in Wokocha (2019) posited that the basic methods of teaching includes; Verbal instructions lecture methods, discussion methods, brain-storming, demonstration, problem-solving, project method, role play and drama methods. This method enables students to obtain information and instructions from the teacher; without building their engagement level in to the subject being taught. This approach motivates goal-oriented behaviour among students. Hence, this method is very effective in improving students' achievement only. Thus, the teacher talks, while the students put all their focus on the teacher; students exclusively listen during teaching and learning activities. The students are left to work alone, collaboration is discouraged.

Learner-Centered Methods is a direct opposite of Teacher-Centered Methods. Methods and strategies of teaching and learning are varied so as to facilitate students learning. This means the teacher has to cultivate the lessons with the sense of instructions that successfully challenge every student to participate in the discussion or class activities where students and teachers share the focus; making connections, collaborations to increase autonomy, building relationships with focus on literacy and academic performance of students (via visualization, cooperative learning, inquiry-based method, Use of technology in classroom management, professional development through training and skill acquisition programmes, amongst others). Achuonye (2015) viewed that learners-centered method is perhaps the oldest and the commonly or widely used method at all levels in our educational institutions. Interestingly, innovative methods are learner's centered, enhance or facilitates collaboration, cooperation, contextual learning; meaning they are problem-centered, activity laden, deep learning and practical- oriented. Notable examples are; peer-tutoring, problem-based learning, discovery or inquiry methods. However, it is paramount to note that; there is no rigid form of classification of teaching methods, since one-method is not totally independent of another and no method of instruction is best for any subject, course of study or for any particular group of students. Amiaya and Ovbiagele (2015) agreed that a skilled and competent teacher ought to use various teaching methods, strategies and techniques as required in the course of teaching and learning activities; because no method is regarded as best instructional method for any subject or course or for a group of learners in the pedagogical arena. Thus, combination or usage of various methods, strategies, approaches or techniques that recognized the magnitude of the complexity of the concepts to be taught in order to improve academic performances of students or that will facilitate learning activities that will produce desired changes in attitude and academic performances of learners in various institutions. Drawing from the aforementioned; the study examined assessment



of teaching methods in teaching accounting education courses for learners' performance in various institutions.

Adequate knowledge of learning theories could enhance teachers' understanding the processes of learning and how students develop in various subjects, aptitude and how best to reach a particular developmental climax considering available human factors. Thus, teachers or lecturers must apply various learning theories in processes of teaching and learning activities. These learning theories include: behavioral, information processing, social cognitive, developmental and constructivist theories in education. However, these theories will form the basis for a balanced and wider approach to learning. Thus, the teaching aim and objective is to reach maximum number of learners and provide opportunity for them to learn, grow, develop and improve (using any of the theories or applying a mix of these theories). Examples: the behaviorist theory has the following key concepts of stimulus-response (S-R). Teachers or lecturers are life-long learners in nature. Therefore, teachers need to update their educational qualifications, abilities, skills, experiences and capacities. Teachers or lecturers can cause an improvement in the quality of education through improved, integrated or blended strategies, techniques, approaches and methods of teaching that could showcase lecturers' effectiveness.

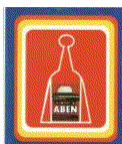
Statement of the Problem

The essence of assessing teaching methods is to promote efficiency of education by improving the quality of teaching and learning. Surprisingly, the types of teaching methods educators apply during teaching is something that requires an urgent attention. Because academic performance of students in various institutions of learning highly depends on the extent of the approaches, strategies, techniques or methods that the teachers adopted in the course of teaching and learning activities. Students developed negative attitude towards learning which may be related to the methods of teaching so adopted by the teachers or lecturers. Hence, learning challenges may be as a result of lecturers or teachers' lack of effective methods or under utilization of effective teaching methods. The incidence of ineffective teaching methods today may produce poor academic performance amongst students in Universities in Rivers State. In other words, the major problem affecting students' academic performance or outcome in various institutions of learning is the teaching methods adopted by the teachers or lecturers.

Hence, the emphasis on the assessment of teaching methods and also the effectiveness of such methods applied in teaching Accounting Education courses in Universities in Rivers State. However, most Accounting Education graduates still find it difficult to cope with the teaching and learning activities which are evident in students' poor learning outcomes and poor performance observed in various Universities in Rivers State. This may have resulted from lecturers' lack of adequate teaching methods or underutilization of various methods of teaching. In other words, the major problem affecting students' learning outcomes or performances in various Universities is the teaching methods applied or adopted by the teachers or lecturers. Thus, the incidence of poor and ineffective teaching methods today has resulted in poor learning outcomes or performances among students in Universities in Rivers State. Therefore, a lot of studies were conducted on teaching methods and academic performance of students among secondary school students in Nigeria; but it seems that many ignored the assessment of teaching methods applied in teaching and learning accounting education in Universities in Rivers State. Thus, the researcher observed that many students and graduates of accounting education in universities in Rivers State still failed to perform optimally in the world of work. Could this failure be on the part of the lecturers or as a result of the methods employed in teaching Accounting Education?

Purpose of the Study

The aim of the study was to assess the imperativeness of teaching methods for instructional delivery in Accounting Education in universities in Rivers State. Specifically the study sought to:



1. Examine the extent to which professional and competitive imperativeness of teaching methods enhances skills and technical competences applied in teaching Accounting Education courses in universities in Rivers State.
2. Examine the extent to which administrative and management imperativeness of lecturers promotes the use of innovative methods in teaching accounting education courses in universities in Rivers State.

Research Questions

The following research questions guided the study:

1. To what extent do Lecturers' professional and competitive imperativeness enhances skills and technical competences applied in teaching Accounting Education courses in universities in Rivers State?
2. To what extent do Lecturers' administrative and management imperativeness promotes the use of innovative teaching methods applied in teaching Accounting Education courses in universities in Rivers State?

Hypotheses

The following hypotheses were formulated and tested at 0.05 level of significance:

1. There is no significant difference in the mean rating of lecturers in Rivers State University, Ignatius Ajuru University of Education and those in University of Port Harcourt on the extent to which professional and competitive imperativeness enhances skills and technical competences applied in teaching Accounting Education courses in universities in Rivers State.
2. There is no significant difference in the mean rating of lecturers in Rivers State University, Ignatius Ajuru University of Education and those in University of Port Harcourt on the extent to which administrative and management imperativeness of lecturers promotes the use of innovative teaching methods in universities in Rivers State.

Method

The descriptive survey research method was adopted for the study. The population of the study was made up of all the 32 Accounting Education Lecturers drawn from the Universities in Rivers State as indicated in table 1.

The two Universities owned by Rivers State Government (Rivers State University and Ignatius Ajuru University of Education) and one Federal Government owned University (University of Port Harcourt); were selected for the study, these consists of Seven (7) Accounting Education Lecturers from Rivers State University, Nkpolu-Oroworukwo, Port Harcourt, Fifteen (15) from Ignatius Ajuru University of Education, Rumuolumeni in Port Harcourt and Ten (10) from the University of Port Harcourt. Thus, a total of 32 Accounting Education Lecturers from these Universities formed the sample size for the study. The researcher focused on Universities in Rivers State; that offers Accounting Education courses. The instrument used for data collection was a structured questionnaire titled: Assessing the Imperativeness of Teaching Methods in Accounting Education Questionnaire (AITMAEQ). The instrument provided responses to the two research questions with 36 items on a 4-points rating scale of: Very High Extent (VHE)= 4 points, High Extent (HE) = 3 points, Moderate Extent (ME) = 2 points and Low Extent (LE) = 1 point was used for items 1- 18 and Very High Extent (VHE) = 4 points, High Extent (HE) = 3 points, Moderate Extent (ME) = 2 points and Low Extent (LE) = 1 Point was used for items 18 – 36. The data collected were analyzed using mean ratings with standard deviation to answer research questions 1 and 2. While the two hypotheses were tested using analyses of variance (ANOVA). The decision rule was to reject the null hypothesis where the value of F (F-calculated) was greater than or equal to the table value of F (F-critical). The Null hypothesis was accepted where the value of F-calculated was less than the

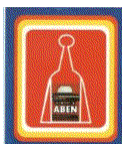


table value of F-critical. The decision rule of 2.50 is the criterion mean derived from the rating scale

of: $(4 + 3 + 2 + 1 = \frac{10}{4} = 2.50)$

The decision rule is that any item with the mean value of 2.50 and above were high extent or highly effective and any mean value below 2.50 were moderate extent or moderately effective.

Table 1: Population Distribution

S/ N	Institution	Number of Accounting Education Lecturers
1.	Rivers State University	7
2.	Ignatius Ajuru University of Education	15
3.	University of Port Harcourt	10
	TOTAL	32

Source: *Establishment Division of the Various Universities, 2022*

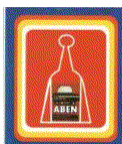
Results

Research Question 1

To what extent do Lecturers' professional and competitive imperativeness enhances skills and technical competences applied in teaching Accounting Education courses in universities in Rivers State?

Table 2: Mean and Standard Deviation on the Extent to which Lecturers' Professional and Competitive Imperativeness Enhances Skills and Technical Competencies Applied in Teaching Accounting Education Courses in Universities in Rivers State N = 32

S/N	Items	RSU (N=7)			IAUOE (N=15)			UNIPOINT (N=10)		
		X ₁	SD	RMK	X ₂	SD	RMK	X ₃	SD	RMK
1.	Students Generated Content	2.0	0.28	VLE	2.0	0.30	VLE	2.0	0.30	VLE
2.	Guided Learning	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
3.	Lecture Method	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
4.	Discussion Method	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
5.	Just-in- time Method	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
6.	Mentoring and Coaching Method	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
7.	Discovery or Exploratory Method	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
8.	Problem-Based Strategies	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
9.	Individual Instruction	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
10.	Collaborative Strategy	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
11.	Case-Based Method	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
12.	Computer Assisted Instructions	2.0	0.28	VLE	2.0	0.30	VLE	2.0	0.30	VLE
13.	Work- Based Method	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
14.	Game and Simulation	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
15.	Brainstorming	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
16.	Project Method	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
17.	Demonstration Method	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
18.	Play and Drama Method	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME



Grand Mean/SD	3.28	2.25	3.17	2.42	3.28	2.42
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Source: Survey Data, 2022

The data presented in Table 2 indicates the extent to which lecturers' professional and competitive imperativeness of teaching methods enhances skills and technical competencies applied in teaching Accounting Education courses in universities in Rivers State. Guided learning, lecture method, mentoring and coaching methods have high extent of imperativeness. Discussion method, just-in-time method and discovery method have moderate extent of imperativeness while students generated content method have very low extent of professional imperativeness (this represents items 1-7). Problem-based strategies, individual instruction, work-based method and demonstration method have high extent of professional imperativeness in teaching Accounting Education courses while collaborative strategy, case-based method, game and simulation, brainstorming and project method have moderate extent of professional imperativeness in teaching Accounting Education courses. However, computer assisted instruction have very low extent of professional imperativeness of lecturers in teaching Accounting Education courses in universities in Rivers State.

Research Question 2

To what extent do Lecturers' administrative and management imperativeness promote the use of innovative methods in teaching Accounting Education courses in universities in Rivers State?

Table 3: Mean and Standard Deviation on the Extent to which Lecturers' Administrative and Management Imperativeness Promotes the use of Innovative Teaching Methods in Accounting Education in Universities in Rivers State

S/N	Statements	N = 32								
		RSU (N=7)			IAUOE (N=15)			UNIPORT (N=10)		
		X ₁	SD	RMK	X ₂	SD	RMK	X ₃	SD	RMK
19.	Teaching efforts and activities tailored towards different needs of students	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
20.	Peer –Wise or students-generated Content	4.0	0.17	HE	4.0	0.17	HE	4.0	0.17	HE
21.	Lecturers –Centered or Controlled Teaching	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
22.	Instructional guide via guided Teaching	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
23.	Engaging Students in educational games/simulation	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
24.	Mentoring and Coaching Method	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
25.	Exploratory Method	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
26.	Students Learning Accounting Topics using Real – Problems or Models	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
27.	Verbal Exchange/ Discussion Method	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
28.	Collaborative Method	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
29.	Case-Study; Problems in class or Shared Online	3.0	0.04	ME	3.0	0.07	ME	3.0	0.07	ME
30.	Using Computer, Internet and Online Method	1.0	0.40	NE	1.0	0.40	NE	1.0	0.40	NE
31.	Students' exposure to Industrial training or Integration of world of work into Teaching/ Learning	2.0	0.23	NE	2.0	0.23	NE	2.0	0.23	NE



32.	Giving Structured Questions few hours before lectures	1.0	0.40	NE	1.0	0.40	NE	1.0	0.40	NE
33.	Brainstorming enhances Students –Teacher Interactions	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
34.	Creative thinking, observations, record keeping and adequate Reporting skills in students are developed via Project Method	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
35.	Demonstration encourage students’ retention of the learning	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
36.	Play and Drama Method enable active participation of students and also help students’ knowledge retention	4.0	0.19	HE	4.0	0.17	HE	4.0	0.17	HE
Grand Mean/SD		3.28	3.30		3.28	3.08		3.28	3.08	

Source: Survey Data, 2022

The data presented in Table 3 indicates the extent to which lecturers’ administrative and management imperativeness of teaching methods promotes the use of innovative teaching methods in universities in Rivers State. Peer-wise or student-generated content, instructional guided teaching, mentoring and coaching, exploratory method, students using real accounting problems or models to learn accounting topics, discussion method, brainstorming, creative thinking, observation and record keeping, demonstration and drama method have high extent of lecturer’s administrative and management imperativeness in teaching Accounting Education courses in universities in Rivers State. Meanwhile, teaching efforts and activities tailored towards diverse needs of students, lecturers-centered or control teaching, use of educational games and simulation, collaborative method and case study method have moderate extent of lecturers’ administrative and management imperativeness in teaching Accounting Education courses in universities in Rivers State. However, the use of computer, internet and online method, students’ exposure to industrial training and giving structured questions few hours before lecture time for students to practice have no extent or not applied by lecturers in the course of teaching Accounting Education courses in universities in Rivers State.

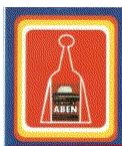
Hypothesis 1

There is no significant difference in the mean ratings of lecturers on the extent to which professional and competitive imperativeness enhances skills and technical competences applied in teaching Accounting Education courses in universities in Rivers State.

Table 4: Results of Analysis of Variance on the Extent to which Professional and Competitive Imperativeness of Lecturers Enhances Skills and Technical Competencies Applied in Teaching Accounting Education Courses in Universities in Rivers State

Source of Variance	Sum of Squares (SS)	Df	Mean Square (MS)	F-cal	F-crit	Level of Sig.	Decision
Between groups	0.06	2	0.03	9.55	3.33	0.05	Rejected
Within groups	15.16	29	0.002				
Total	15.22	31					

Source: Survey Data, 2022



The F-calculated value is 9.55 while F-critical is 3.33 at 0.05 level of significance and the degree of freedom are 2, 29 (2 to 29). From the above, it is inferred that the F-calculated value of 9.55 is greater than the F-critical or table value of 3.33. This indicates that the null hypothesis is rejected; which implies that there is a significant difference in the professional and competitive imperativeness of methods applied in teaching Accounting Education in Universities in Rivers State. Therefore, the result is that there is a significant difference in the mean ratings of accounting lecturers in Rivers State University (RSU), Ignatius Ajuru University of Education (IAUOE), and that of University of Port Harcourt (UNIPORT) on the extent to which methods (lecturer-centered, students-centered and participatory or innovative) are applied in teaching accounting education courses for students' performance in Rivers State; it means that there is a significant difference in the mean ratings of the respondents or lecturers who teaches Accounting Education in universities in Rivers State on the extent to which methods are applied in teaching accounting education courses.

Hypothesis 2

There is no significant difference in the mean rating of lecturers on the extent to which Lecturers' administrative and management imperativeness of methods are applied in teaching Accounting Education courses in universities in Rivers State.

Table 5: Results of Analysis of Variance on the Extent to which Administrative and Management Imperativeness of Lecturers Promotes the use of Innovative Teaching Methods in Teaching Accounting Education Courses in Universities in Rivers State

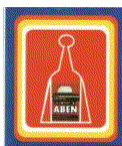
Source of Variance	Sum of Squares (SS)	Df	Mean Square (MS)	F-cal	F-crit	Level of Sig.	Decision
Between groups	-3.83	2	2.75	4.76	3.33	0.05	Rejected
Within groups	1.67	29	0.06				
Total	1.17	31					

Source: Survey Data, 2022

F-calculated value is 4.75 while F-critical or Table value is 3.33 at 0.05 Level of Significance and the degree of freedom is 2,29 (2 to 29). From the above, it is inferred that F-calculated value of 4.76 is greater than F-critical value of 3.33; this indicates that the null hypothesis is rejected. There is a significant difference in the extent to which professional imperativeness of lecturers enhances skills and technical competencies applied in teaching Accounting Education courses in universities in Rivers State. The study also examined the extent to which administrative and management imperativeness of lecturers promotes the use of innovative methods in teaching Accounting Education courses in universities in Rivers State. Therefore, the result is that there is a significant difference in the mean ratings of accounting lecturers in Rivers State University (RSU), Ignatius Ajuru University of Education (IAUOE) and those at University of Port Harcourt (UNIPORT) on the administrative and management imperativeness of methods applied in teaching of accounting education courses in Universities in Rivers State.

Discussion

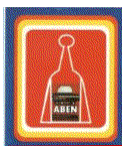
The findings from research question one indicates that the respondents considered guided learning, lecture method, mentoring and coaching, problem-based strategies, individual instruction, work-base method and demonstration method as adequate lecturers professional and competitive imperativeness to enhance skills and technical competencies applied in teaching Accounting



Education courses in universities in Rivers State. The finding is in agreement with the views of Igberraharha (2018) opined that the quality of education obtained in Nigerian universities has been watered down over the years and educational system in Nigeria has also passed through strange or unusual experiences from time to time; this placed a grip of insecurity and uncertainty about the relevance of educational institutions to the prevailing market realities. However, a lot of studies were conducted on teaching methods and academic performance of students among secondary schools in Nigeria, but it seems that many ignored assessing the imperativeness of teaching methods for instructional delivery in Accounting Education in universities in Rivers State. Thus, the researcher observed that many students and graduates of Accounting Education in universities in Rivers State still failed to perform optimally in the world of work. The study also revealed that respondents are not competent or skilled in the use of computers, internet or online software packages and platforms for teaching and learning accounting topics. The students were not also exposed to industrial training programmes, hands-on-training or integration of world of work with educational curricular of Accounting Education courses. Findings from research question one is in agreement with the views of Ajaero (2018) who recounted that quality of graduates or any institution depends on the effectiveness of teaching and learning at all levels and it requires adequate preparations using relevant teaching methods. Thus, the findings is in agreement with the views of Wokocha (2019) who opined that there must be a good teacher-students relationship among teachers and students; to enforce appropriate teaching method and strategies required to achieve set objectives of a particular subject or course of study like Accounting Education. Also, Azih in Wokocha (2019), prioritized that the curriculum of most universities offering Accounting Education courses are structured in a way that graduates are trained to prepare and handle accounting records manually. However, many institutions of higher learning are yet to integrate computerized accounting system into their curriculum for global competitiveness of graduates in the world of work. The researchers were of the views that hands on training should be integrated to the chalk board method of teaching Accounting Education courses.

The results of hypothesis one proved that there is a significant difference in the mean responses of the respondents on professional and competitive imperativeness of the extent to which lecturers enhances skills and technical competence applied in teaching accounting education courses in universities in Rivers State.

Findings from research question two proved that the lecturers in Rivers State University, Ignatius Ajuru University of Education and University of Port Harcourt agreed that lecturers' administrative and management imperativeness promote the use of innovative methods in teaching Accounting Education courses in universities in Rivers State. However, peer-wise or students generated contents, guided teaching, mentoring and coaching, real problem-based, discussion method, demonstration method, project method, drama, play well method, proficiency in computer application for teaching Accounting Education courses and the use of accounting software packages were not adequately applied in this findings. Similarly, accounting educators or lecturers in Rivers State University, Ignatius Ajuru University of Education and University of Port Harcourt do not apply or give students sets of structured questions to answer few hours before the lecture begins. This impliedly and expressly indicated non-effectiveness in the methods applied in teaching and learning Accounting Education courses. This finding aligned or agreed with Nwokike in Wokocha (2019) who opined that students' performance stands the risk of negatively being affected in universities in Rivers State. The researchers were of the opinion that any failure of Accounting Education students and graduates to become financial managers, administrators or project accountants would be embarrassing to behold. The researchers observed that gap exists between skills acquired and possessed by Accounting Education graduates and skills required or demanded in the world of work. Meanwhile, the results on hypothesis two tested indicated that there is no significant difference in the mean responses of respondents on the extent to which lecturers' administrative and management



imperativeness promote the use of innovative teaching methods in Accounting Education courses in universities in Rivers State. This finding agrees with the views of Wokocha (2019) who opined that students' performance stand the risk of being negatively affected in universities in Rivers State. The researchers were of the opinion that any failure of Accounting Education students and graduates to become financial managers, administrators or project accountants would be embarrassing to behold. Based on the findings of this study; poor funding of Accounting Education programmes, obsolete teaching facilities and inadequate competencies or skills displayed by some accounting educators need to be replaced with higher level of adaptive thinking, problem solving competencies and use of technologies in conformity with the new normal of business and globalization. This could be achieved through Accounting Education lecturers' administrative and management imperativeness of methods applied in teaching Accounting Education courses in universities in Rivers State.

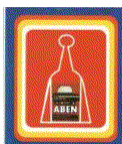
The results of hypothesis two proved that there is a significant difference in the mean responses of the lecturers in Rivers State University, Ignatius Ajuru University of Education and University of Port Harcourt on the extent to which lecturers administrative and management imperativeness of methods applied in teaching Accounting Education courses in universities in Rivers State.

Conclusion

Based on the findings of this study, assessing the imperativeness of teaching methods for instructional delivery in Accounting Education in universities in Rivers State; re-established that lecturers' professional, competitive, administrative and management imperativeness of methods applied in teaching are required for effective instructional delivery of Accounting Education courses in various universities in Rivers State. Also, methods applied in teaching Accounting Education courses are important in maintaining balance in effective and efficient teaching and learning of accounting courses. The use of accounting software packages with guidance from lecturers could help Accounting Education graduates to acquire skills and competencies required by prospective employers in the world of work. Accounting Education lecturers' administrative and management imperativeness in methods applied in teaching Accounting Education courses could also help to boost confidence in Accounting Education graduates and also help correlate their expectations at workplace with that of their prospective employers. In addition, the study revealed that Accounting Education students and graduates in universities in Rivers State acquire basic cognitive and effective skills or competencies to an extent; but this skills and competencies acquired cannot be translated into ability to secure employment by accounting graduates. Thus, it is important to emphasize that Accounting Education lecturers' professional and competitive imperativeness of methods applied in teaching Accounting Education courses with lecturers' administrative and management imperativeness are desirable for teaching Accounting Education courses in universities in Rivers State coupled with expected performances in future workplace. More researches and innovations are needed to maintain balance between methods applied in instructional delivery and attainment of accounting skills and competencies objectives in various universities to support the growing demands of globalized workplace. Because the world of work is a global village and use of technologies has come to stay in every aspects of human life. It is also evident that technologies cannot operate in isolation without human effort or input. Thus, the study established the premise upon which lecturers' professional, competitive, administrative and management imperativeness need to be showcased alongside effective and efficient delivery of instructions in line with current realities of the world of work. Therefore, lecturers are key to developing and strategically positioning accounting students and graduates for employment opportunities, self-reliance and national development or growth.

Recommendations

Based on the findings and conclusion of this study, the researchers recommended the following:



- 1 Government, proprietors, stakeholders and donor agencies should provide adequate educational infrastructure to promote lecturers' professional and competitive imperativeness of methods applied in teaching Accounting Education courses in universities in Rivers State.
- 2 Accounting Education lecturers should acquire skills and competencies that could enhance their administrative and management imperativeness of methods applied in teaching Accounting Education courses in universities in Rivers State.

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