

# Use of instructional resources in Senior High School accounting lessons: The tale of teachers and learners

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**Abstract-** The use of instructional resources makes teaching and learning less arduous. It enhances learners' ability to grasp what is taught with ease. Yet most teachers fail to apply the relevant teaching and learning resources in the instructional intercourse. This study explored the views of Senior High School accounting students and teachers on the use of instructional resources in accounting instructions. In all, 12 accounting teachers, who were selected purposely, and 151 accounting students, who were selected randomly, from four selected Senior High schools in Cape Coast Metropolis responded to a set of questionnaire. Frequency and percentages were used in the data analysis. The study found that accounting teachers hardly used instructional resources to promote understanding in accounting lessons. In most cases, the appropriate instructional resources that could be used were not available. It was further noted that the key barriers to use the appropriate instructional resources in accounting lessons were the high acquisition and maintenance costs coupled with the frequent power outages.

**Index Terms-** Ghana, school, accounting, teaching and learning resources, teachers, learners

## I. INTRODUCTION

**S**tate of accounting education Accounting as a discipline, by its nature, calls for minimum deviation from the rules of thumb that have been established to guide practice. Students must develop the required skills and habit of mastering the required reporting principles, standards as well as conforming to the common conventions that guide practice. This uniformity enhances standardisation in financial reporting which in turn creates a wider market appeal for accounting graduates. To continually uphold this, accounting teachers must ensure strict adherence to the principles, standards and conventions of accounting. This, more or less, implies indoctrination and thus does not give room for creativity. Hence some realist curriculum might be created where students are made to memorize and recite the concepts without having to question what they learn. In this case the accounting instruction might be teacher-centred. The accounting teacher is considered a *know-all* and repository of all knowledge and wisdom so as to instruct students through discipline of the mind to bring students to the knowledge of the onerous *wisdom* that the accounting teacher possesses retrospectively. This has been the traditional accounting curriculum which aimed at nothing but the creation of technical accounting experts.

However, several factors including the diversity of the student body, technological and economic change and external

pressures from employers might not support, if not militate against, the religious impartation of such *virtues* to students. Given this, it is interesting to say that concerns are still raised about the importance of the skills graduates lack and how best to teach and promote such skills. Some argue that if accounting graduates require professional skills they need to develop them while studying at the school and that educators of future professional accountants should be committed to developing the relevant attributes identified as desirable for the professional practice of accounting (American Accounting Association (AAA), 1986; Accounting Education Change Commission (AECC), 1990). Training students this way might lead to the creation of technical accounting experts who may be stereotypically prejudiced.

## Use of instructional resources in accounting

Despite the efforts being made by accounting teachers to revamp performance of students, it appears much is still left to be done (Ankomah & Kwarteng, 2010). The missing link is how to fit instruction to appeal to students' understanding to promote instructional success. It appears that accounting instructions are too abstract making them lose practical touch and relevance. The quest of *practicalising* accounting instructions requires the adoption and frequent use of relevant instructional resources in accounting.

The use of instructional resources in teaching and learning plays very important roles in education all over the world. According to Tamakloe, Amedahe and Atta (2005, p. 60), a teaching resource is "a material which a teacher uses to facilitate the learning, understanding and acquisition of knowledge, concepts, principles or skills by his students". Instructional resources in education are the use of equipment and materials that are relevant to motivate, inform, instruct, and present the subject matter to the learner as well as making learning easier than it would have been without it. The use of instructional resources can adapt to the ability and preferences of individual students and increase the amount of personalised instructions students receive. Many students benefit from the immediate responsiveness of the interactions with instructional materials and appreciate self-paced and private learning environment. Moreover, the use of the instructional resources often engages the interest of students, motivating them to learn and increasing their independence and personal responsibility. Although it is difficult to assess the effectiveness of the use of instructional resources, some studies have reported that the use of instructional resources is successful in raising examination scores, improving students' attitude and lowering the amount of the time required to master certain materials (Kurland, 2008). While study results may vary greatly, there is substantial evidence that the use of the

instructional resources can enhance teaching and learning at all educational levels.

Instructional resources cannot be underestimated in the teaching of all subjects among which accounting. This perception may be changed with the use of instructional resources to promote interest in the subject. Some of the relevant instructional resources commonly used in accounting lessons include bank statements, cardboard illustrations, payment vouchers, receipts, invoices, waybills, promissory notes, debit and credit notes, samples of final accounts of organisations. These instructional resources are meant to aid teaching and learning of accounting in the Senior High Schools (SHS). According to Martin and Arendale (1994), in spite of the benefits that go with the use of instructional resources, they are not used much in teaching in schools. Although SHS accounting teachers are aware of the existence of these teaching aids, the institutions seem to be exceptionally slow in adopting the various materials to help teaching of accounting. As such most accounting teachers fall victims of the description of Nacino-Brown, Oke and Brown (1982, p.34) that such accounting “teachers are mostly accused of over verbalization because in the instructional process, they tend to use more words to explain whatever point they want to put across to learners”. This opposes the idea of exposing accounting students to the pragmatic use of resources such as accounting software, journals, bank statements, cheque books, vouchers, among others so that they will not alien to work in actual employment. Accordingly, accounting students are robbed of the quality instruction expected to make them adapt to the world of work.

## II. PURPOSES OF THE STUDY

The purposes of the study were to assess the use of instructional resources in teaching financial accounting in Senior High Schools. Specifically, the study sought to find:

1. The instructional resources available for teaching and learning accounting in SHS and the extent to which the instructional resources are put to use.
2. The challenges teachers face in using instructional resources in teaching accounting in SHS.

## III. METHODOLOGY

The target population for this study included accounting teachers and students in four selected Senior High schools in Cape Coast Metropolis. The population was selected for the study because they are directly involved in the use of instructional resources in the teaching and learning of accounting. The population was also selected on the basis of

proximity, cost and time effectiveness. The accessible population included 1100 accounting students and 15 accounting teachers in 4 selected Senior High schools.

In all, the sample consisted of 163 respondents made up of 12 accounting teachers and 151 accounting students from the population. Simple random sampling technique was employed to ensure that each population member had an equal chance of being selected. The possibility of being bias was therefore reduced if not completely avoided. Moreover, it saves a lot of time. However, in the case of selection of teachers who teach accounting, purpose sampling, a type of non-probability sampling was employed as the teachers constitute the experts who have the qualitative information for the proper conduct of the research.

The main instrument that was used for the collection of data is questionnaire. This instrument was used because the respondents could read and write. Two different types of questionnaire were designed; one for teachers and the other for students. The sets of questionnaire were developed based on research questions, which were further derived from the related literature. With regards to the students' questionnaire, 15 items in all were designed for each respondent. The other set of questionnaire meant for the teachers also had 18 items. The sets of questionnaire were divided into three sections. Section A covered the background information of both teachers and students including gender, age, highest academic attainment and form. Section B sought data on the types of instructional resources available and the extent to which they are put to use while Section C collected data on the challenges teachers face in using instructional resources.

The questionnaire for both teachers and students were administered and collected immediately after they had been answered. This ensured 100% retrieval. Few of the teachers and students were contacted to get more information on the use of instructional resources. This supplemented the responses from the questionnaire. The descriptive statistics were mainly used in the data analysis.

## IV. RESULTS

### **Instructional resources in accounting: Students' perspective**

From the students' perspective, the availability of the types of instructional resources used in the teaching and learning of financial accounting was sought. The quest was to determine whether these instructional resources were available, available but not adequate, available and adequate or not available at all. The result is displayed in Table 1.

**Table 1: Students' View on Types of Instructional Resources Available**

Variable	NA	A	ANA	A&A
Audio-visual aids e.g. computers	92(60.9%)	12(7.9%)	44(29.2%)	3(2%)
Audio aids e.g. tape recorders	136(90%)	6(4%)	6(4%)	3(2%)
Visual aids e.g. overhead projectors	114(75.5%)	17(11.3%)	15(9.9%)	5(3.3%)
Community Resources e.g. resource persons	124(82.1%)	13(8.6%)	8(5.3%)	1(0.7%)

**Note: NA= Not Available, A= Available, ANA= Available but Not Adequate, A&A= Available and Adequate.**

The majority (n=92; % =60.9%) of the students surveyed did not have audio-visual aids in their school. Only an insignificant number of students indicated that such resources were available and sufficient to aid teaching and learning of financial accounting. Further, it was found that most of the students believed that audio aids, visual aids and community resources were not available in the selected Senior High Schools for teaching financial accounting.

Some students 66 (43.7%) asserted that accounting teachers use instructional resources while the majority of them the accounting teachers did not use instructional resources at all. Out of the 66 students who asserted that teachers use instructional resources, 26 of them were of the view that their accounting teachers use audio-visual aids in teaching financial accounting. But the view of the students on the specific type of instructional resource differed markedly.

Accordingly, the type of instructional resources commonly used for accounting instructions was investigated. On this issue, the majority (n=120; 79.5%) of the respondents asserted that audio-visuals aids are not used by accounting teachers in teaching financial accounting while 18.5% admitted that such resources were normally employed in accounting instructions in their schools. Thus, on the basis of the views of the most students one could conclude that accounting teachers do not use audio-visual aids in teaching financial accounting. In another development, the majority (n=146; %= 96.7%) of the students were of the view that audio aids are not used in accounting classes meanwhile four (2.6%) respondents hinted that such resources are rarely used. Furthermore, the students 88.1% were with regards resolute to announce that visual aids such as overheads projectors are not used in accounting instructions to promote understanding.

On the use of community resources such as relevant resource persons to aid accounting instructions, an overwhelming 90.7% of the responding students lamented the apparent unuse of it in their classroom interactions. Only a handful of the students declared some occasional invitation of such resources to deliver some practical skills and knowledge in their financial accounting lessons.

The use of instructional resources in the teaching of financial accounting in the Senior High Schools is not without problems.

The study sought to identify some challenges that teachers faced in using instructional resources for instructional delivery.

As well, the study investigated the problems envisaged or encountered by teachers in the use of instructional resources in accounting. The majority of responding students (82.2%) were unanimous to note the fact that instructional resources were woefully inadequate. Finally, most of the students noted that accounting teachers experience frequent power outages in using audio-visual aids.

#### **Instructional resources in accounting: Teachers' perspective**

The accounting teachers were surveyed to complement the views of the students in order to provide a holistic picture of the phenomenon. The availability and adequacy of the instructional resources were feared by the accounting teachers. Only 8.3% of them indicated some availability of the required instructional aids for accounting. On the contrary, a whopping 66.7% of the responding accounting teachers believed that they are available but not adequate. Also, 25% of the respondent asserted that they are not available while none of the teachers thought that they are available and adequate. Hence majority of the teachers believed that availability of audio-visual resources is not a problem but their adequacy.

Again, the results show that 25% of the respondents believed that audio aids for accounting lessons were available while 8.3% thought that they are available but not adequate. 66.7% of the respondents also asserted that audio aids are not available for teaching financial accounting whereas none of the teachers believe that they are available and adequate. Hence most of the respondents believe that audio aids are not available for teaching. In another scenario, 41.7% of the teachers believed that visual aids are not available while 16.6% considered that they are available. While none of the teachers asserted that visual aids are available and adequate, 41.7% believed that they are available but not adequate. With regards to availability of community resources, Table 7 reveals that majority of the teachers believed that they are just available.

In another scenario, a majority of the teachers (n=6; %=50%) indicated that they use visual resources as oppose to 25% who asserted that they do not use any of the instructional resources in teaching. Besides, 8.3% each of the respondents

believed that they use audio-visual, community resources and all of such resources respectively.

According to Farrant (2004, p. 356), “the extent to which instructional resources are put to use helps in maintaining the tempo of motivation and attention in the process of teaching and learning. Instructional resources are designed to assist the learner by helping him to understand what he is learning by seeing it

presented in a simple manner.” The quest which was to determine whether instructional resources are rarely used, frequently used, very frequently used or not used at all by financial accounting teachers in teaching and learning is displayed in Table 2. The result shows the perspective of teachers.

**Table 2: Teachers’ Views on Extent to which the Instructional Resources are put to use**

Variable	NU	RU	FU	VFU
Use of Audio-visual aids e.g. computers	2(16.7%)	6(50.0%)	4(33.3%)	0
Use of Audio aids e.g. tape recorders	5(41.7%)	5(41.7%)	2(16.7%)	0
Use of Visual aids e.g. overhead projectors	9(75.0%)	0	3(25.0%)	0
Use of Community Resources e.g. resource persons	3(25.0%)	5(41.7%)	3(25.0%)	1(8.3%)

**Note: NU= Not Used, RU= Rarely Used, FU= Frequently Used, VFU= Very Frequently Used.**

The results from Table 2 portray that a majority (n=6; %=50%) of the respondents intimated that they rarely apply audio-visual aids whereas 33.3% also asserted that they often apply them in teaching financial accounting. Also, 16.7% of the responding accounting teachers indicated that they did not use audio-visual aids at all in their lesson delivery. Furthermore, about the use of audio aids, 41.7% of the respondents considered that they did not use audio aids while 16.67% confirmed that they rarely used audio aids. With regards to visual aids, 75% of the respondents considered that such resources are not used in teaching and learning of financial accounting while 25% believed that they are often used. Thus, majority of the teachers indicate that they do not apply visual aids in teaching financial accounting.

Finally, 41.7% of the respondents revealed that they rarely apply community resources such as inviting resources persons in their lessons. Meanwhile, 25% asserted that they did not use community resources in their lessons. Also, whereas 25% believed that they frequently used community resources, 8.3% believed that they use community resources very frequently in their lesson delivery.

The use of instructional resources in the teaching of accounting in the Senior High Schools is not without problems. The study sought to identify some challenges that teachers face in using instructional resources such as insufficiency of instructional resources and frequent power outage. The result revealed that 83.3% of the respondents found the available instructional resources to be inadequate accounting instructions in their institution. Yet 16.7% of them believed otherwise. Besides, 91.7% of the respondents agreed that instructional resources were expensive. Finally, while 25% of the teachers decried the frequent power outage in inhibiting their use audio-visual aids in accounting instructions, 75% of them never saw

that problem as a potential factor in discouraging their use of such instructional resources in accounting lessons.

## V. DISCUSSION

It was evident that the various types of instructional resources are used but the extent to which they are put to use is not encouraging. The more these instructional resources are put to good use the better the enhancement of teaching processes of the financial accounting teacher during the instructional period. This in no less way impart positively on the confidence as well as the motivation of the teacher. The teacher’s ability to combine the various instructional resources and use them effectively and efficiently makes teaching easy and interesting to students.

Although some accounting teachers fail to use instructional resources in their instructional discourse the majority of them use for their classroom interactions with their students. This assertion made by the accounting teachers contradicts the observation by Martin and Arendale (1994), that in spite of the benefits that go with the use of instructional resources, they are not used much in teaching in schools. From a dispassionate viewpoint, the students confirmed this observation as they affirmed that the accounting teachers do not use instructional resources. Interestingly, it was the majority of the students that intimated that the instructional resources were not available. Without prejudicing, it is conclusive to be privy that the accounting teacher’s point of view for use of instructional resources might be different from that of the students. For instance the teacher’s use of clear and audible voice during instructional period might not be recognised by the students as a best audio aid for instruction. However, some evidence is generated to signal that the extent to which the available instructional resources are put to use is awful. Instructional resources are designed to assist the learner by



helping him or her to understand what he or she is learning by seeing it presented in a simple manner. Thus, teachers' inability to use these instructional resources consistently will reduce the tempo of motivation and attention of learners during classroom instruction which might in turn reduce the quality of instruction (Farrant, 2004). As a result, the effectiveness and professionalism of accounting teachers might be in doubt.

But teachers might not be blamed as they can put some defence in the form of the lack of the appropriate instructional resources for their subsequent deployment. Both the accounting teachers and students surveyed were unanimous to point the unavailability of such instructional aids. Yet Ayinde (1997) opined that an intelligent use of audio-visual aids will save time and stimulate students' interest. Indeed, it is capable of increasing the retention of knowledge and stimulates attitude. It helps students to recognize a problem, provide solution and summarize discussion. More so, they facilitate independent studies, aid communication, create a variety of sensory and make instructions more powerful and immediate. Hence, the insufficiency of such teaching aids will not only limit their use by teachers but it will reduce the quality of instruction.

Therefore, the non-availability of such resources will hamper effective communication between teachers and learners during classroom instructions.

Frequent power outages and the unavailability of the needed materials and/or equipment were cited as the key challenges facing accounting teachers in the use of instructional resources. The entire nation has been experiencing energy crisis. No wonder the incessant fluctuations in the supply of electrical power pose a challenge to the effective use of such instructional resources that require electrical energy to function. The high cost of the needed resources also inhibits teachers' ability to spend their limited resources on the procurement of such instructional resources needed to promote learning in the accounting classroom. Farrant (2004) foresaw this challenge as he advised stakeholders to be forewarned of the high initial cost of electrically operated audio-visual equipment and the difficulty in finding satisfactory suppliers and after sale service. Such is the explanation for the limited introduction and use of instructional resources in accounting instructions. If quality accounting education is desired there is the need for school authorities and other stakeholders to provide the various schools with adequate instructional resources to facilitate teaching and learning.

The availability of community resources is important because, according to Stone and Jacobs (2006), changing educational experience of students by moving beyond the classroom wall can diversify the array of learning opportunities and connect school lessons with daily life and real problems. The apparent failure of teachers in inviting and falling on resource persons to facilitate the practical appreciation, on the part of the learners, of the theories taught in the regular class room will militate against total accomplishment of the accounting principles and concepts and how they are applied to the work place.

## VI. CONCLUSION

Most SHS accounting teachers are not sensitive to the evolution of the accounting profession as a result they fail to

define the body of knowledge more suited to the realities of the marketplace, to the needs of the decision makers, and to the future prospects of both. The work of the accounting teacher is professionally deficient as they fail to focus on preparing students to become professional accountants whilst they remain in the classroom (Williams, 1994). This is an argument for establishing a fair support for students whilst in school instead of hoping that they acquire the relevant skills on the job through the use of appropriate instruction resources. If the latter is in the affirmative, what then is the use of the accounting teacher if the students can learn to be professionals on the job? This will then be akin to apprenticeship training that people undergo without any formal classroom instruction. Accordingly, Williams (1994, p. 208) suggests there is the need for changes in the accounting curriculum which "... should focus on the process of learning, not just teaching answers" the content of which "should be taught to identify and solve unstructured problems, learn by doing work in groups, and learn to use technology effectively, such as databases for researching issues". Thus, the new development in the skill requirement of the accounting graduate calls for the need to use real life objects change to aid instruction.

But being somewhat generous with the accounting teachers they may be excused since instructional resources are inadequate and expensive to acquire. Most accounting teachers are limited to the use of the few that are available with intensive pressure being mounted on such resources- with the attending high cost of maintaining them. Thus, it limits the variety that the accounting teacher can add to the accounting instructions to benefit students. This goes a long way to affect teaching and learning of accounting in Senior High Schools since it makes teaching and learning less interesting and ineffective. Furthermore, it might be that the accounting teachers are either not trained or are poorly trained in the use of instructional resources. This makes it difficult for them to use instructional resources in the course of their teaching. Therefore there is the need for school authorities (GES) and other relevant stakeholders to provide the various schools with adequate instructional resources and the needed training on their use to accounting to facilitate teaching and learning.

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