

PEDAGOGICAL AND TECHNICAL SKILLS NEEDED BY BUSINESS EDUCATION TEACHER TRAINEES FOR EFFECTIVE TEACHING OF FINANCIAL ACCOUNTING IN SECONDARY SCHOOLS

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Abstract

To produce competitive secondary school leavers, educational institutions require qualified teachers with world class pedagogical and technical skills but unfortunately, many of business education teacher trainees seem to lack the pedagogical and technical skills needed to accomplish effective financial accounting instruction. Therefore, this study determines and identifies the pedagogical and technical skills needed by Business education graduates for effective teaching of financial accounting in secondary schools. The study employed a descriptive survey research design using researchers designed questionnaire structured on 4-point Likert scale as instrument for data collection. A total of 275 respondents comprising of 25 lecturers and 250 students were sampled from a population of 625 using stratified random sampling technique. Data collected were analysed using mean and standard deviation to answer the research question and independent t-test to test the null hypotheses at 0.05

level of significance. The results showed from the perception of Business educators and students that pedagogical and technical skills are needed by Business Education graduates for effective teaching of financial accounting. It was also discovered that significant difference exists between the opinion of Business Educators and students on the pedagogical skills needed by Business education graduates for effective teaching of financial accounting in secondary schools but no significant difference exists between the opinion of Business Educator and Students on the technical skills needed by Business education graduates for effective teaching of financial accounting in secondary schools. The studies concluded that pedagogical and technical skills are importantly needed by Business Education graduates for effective teaching of financial accounting in secondary schools. It was recommended among others that the development of pedagogical and technical skills should be given ultimate priority by lecturers during teachers training programme in the university.

Keywords: Business Education, Financial Accounting, Pedagogical and Technical skills.

Introduction

Business education is part of the total program of education in Nigeria which prepares individuals for specialized occupation in business field and provides general knowledge about business. It is the education for and about business or training business skills (Esene, 2012). Business education is a vocational program that equips recipients with relevant and saleable skills and knowledge for managing self business, rendering professional services as business teachers, secretary, marketer, office manager or function effectively in any other world of work (Ezenwafor, 2012; Onojetah, 2012). Obi and Otamiri (2010) noted that a duly educated business preceptors may be effective in all of the following disciplines, depending on specialisation teaching at secondary schools and tertiary institutions, office clerk, word processor, marketing representative, accounting officer and entrepreneurs. The main goal of the business education program is to produce good educators who can inculcate business subjects into students at both secondary and advanced institutions. This

means that graduates of business education (accounting education option) by the virtue of their training; are expected to effectively teach financial accounting and other business subjects in secondary school.

A critical stage in the growth of both the nation and the person is secondary education. The education gained after primary school, according to Adamu (2020) is referred to as secondary education. Secondary education in Nigeria is distinguished by the change from a component of obligatory education (upper basic education) to a selective education for adolescents and adults (senior secondary schools). Realization of government intention through the provision of quality secondary education is therefore necessary in generating the opportunities and benefit of socio-economic development of the country (Onsumu, Muthaka, Ngware, Kosembi 2006). One of the indicators of quality education at all levels of education is effective teaching of various subjects (including financial accounting).

While teaching is a deliberate and conscious effort of imparting knowledge, skills, attitude, values and vocations to the learners; effective teaching is that teaching exercise that follows the required technical and pedagogical procedures; from which learners gain satisfactorily and instructional goals are achieved. Uwameiye and Ogunbamerun (2012) posited that effective teaching is a systematic, rational and organized process of translating knowledge, skills attitude and values to learners in accordance with certain professional principles. Effective teaching could be measured by the level at which teachers possess technical skills of a particular subject and able to use teaching pedagogy in achieving subject objectives (Fakeye, 2012; Bhowmik, Banerjee & Banerjee, 2013). Therefore, the effectiveness of financial accounting instruction in secondary schools depends largely on the amount of pedagogical and technical skills needed and possessed by graduates in performing the teaching task. Meanwhile authors have expressed that there is high correlation between what the teachers know and teach and how they teach it (Fakeye, 2012). This means that teachers' level of job skills will determine their effectiveness on the job and academic attainment of the learners.

Skill is an established knowledge for performing a task in an acceptable way. It is the ability of doing a particular job competently

(Etonyeaku, Kanu, Ezeji & Chukwuma, 2014). Pedagogy refers to the teaching skills and activities used by the teacher to enable students acquire the necessary knowledge and skills relating to different subject areas. Bhowmik, Banerjee and Banerjee (2013) corroborated that pedagogy is the art of teaching using an array of strategies and professional procedure. Therefore, pedagogical skills are the professional knowledge, skills, strategies and procedure necessary for effective teaching of school subjects. Technical skills are the attributes and qualities which enable one to perform the task within a particular occupation to a defined standard. Technical skills which are sometimes referred to as functional skills are those which relate to the competencies and knowledge that are essential in order for a person to do a particular job appropriately. In this regard, technical skills are knowledge of financial accounting which has to do with mastery of subject contents.

To produce competitive secondary school leavers, educational institutions require qualified teachers with world class pedagogical and technical skills. Odunowo (2016) expresses that “as a matter of fact, university business education graduates ought to possess the needed technical skills for effective teaching of financial accounting in secondary schools”. Unfortunately, many of business education graduates who are prospective teachers of business subjects seem to lack the skills needed to accomplish effective financial accounting instruction; most of them often run away from teaching especially that of financial accounting after graduation. They prefer to teach other business subjects like commerce, business studies, office practice and insurance. This may be due to lack of prerequisite skills needed for effective financial accounting instruction. Adamu’s and Dhalum’s (2021) investigation supported this view by stressing that graduates of business education demonstrate questionable and low levels of technical skills, which are expected of them by employers of labour because many of them were unable to prepare and present accounting information that management needs for decision-making, let alone information intended for the general public. Similarly, Usoro (2010) bemoaned the underwhelming performance of recent business education graduates in the workplace due to a lack of technical proficiency to meet their employers' expectations, which occasionally

results in layoffs. Imeokparia and Ediagbonya (2012) found a disconnection between what is taught in colleges and what employers are looking for. The foregoing shows that there is problem regarding the display of employability skills (technical and pedagogical skills inclusive) by business education graduates. Meanwhile, there is the need for business education graduates to have needed skills for effective teaching of financial accounting in secondary schools to promote saleable skill acquisition. This study was conducted identify the various pedagogical and technical skills needed by business education graduates for effective teaching of financial accounting in secondary schools in order to contribute to professional knowledge development in the field of business education particularly accounting education. Therefore, the main purpose of this study is to determine the pedagogical and technical skills needed by business education graduates for effective teaching of financial accounting in secondary schools in Ogun state.

Research Questions

The following research questions were raised and answered in this study:

1. What are the pedagogical skills needed by business education graduates for effective teaching of financial accounting in secondary schools?
2. What are the technical skills needed by business education graduates for effective teaching of financial accounting in secondary schools?

Research Hypotheses

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

HO₁ There is no significant difference between the mean rating of educators and students on pedagogical skills needed by business education graduates for effective teaching of financial accounting in secondary schools.

HO₂ There is no significant difference between the mean rating of educators and students on technical skills needed by business

education graduates for effective teaching of financial accounting in secondary schools.

Methodology

The study employed a descriptive survey research design. The population of study consists of 908 respondents comprising of 25 lecturers and 883 final year business education students of the two state-owned universities (Tai Solarin University of Education, Ijagun and Olabisi Onabanjo University, Ago Iwoye). The population comprises of 661 respondents (648 students and 13 lecturers) of Tai Solarin University of Education and 247 respondents (235 students and 12 lecturers) of Olabisi Onabanjo University, Ago-Iwoye. Using proportionate stratified sampling technique, a sample of 245 respondents (220 teachers and 25 lecturers) was selected from the total population. This sample comprises of 162 students and 13 lecturers of Tai Solarin University of Education and 58 students and 12 lecturers of Olabisi Onabanjo University, Ago Iwoye. A structured questionnaire comprising of 20 items developed by the researchers was administered for data collection. All items of the questionnaire were placed on a modified four-point rating scale of Highly Needed (4); needed (3); Slightly Needed (2) and Not Needed (1). The questionnaire was given to experts in Business Education who make corrections and suggestions to ensure its face and content validity. It was also pilot tested twice at interval of two week on 40 respondents at University of Lagos and data obtained were correlated; yielding a correlation coefficient of 0.76 which showed that the instrument is reliable. Data collected were analyzed using mean and standard deviation to answer the research questions and t-test to test the hypotheses.

Results

Research Question One: What are the pedagogical skills needed by business teacher trainees for effective teaching of financial accounting in secondary schools?

Table 1: Mean Rating and Standard Deviation of Business Education Students’ and lecturers’ Opinion on Pedagogical Skills Needed by Business Trainees for Effective Teaching of Financial Accounting

S/N	Aspects of pedagogical skills in Financial Accounting	Mean	Std. Dev
1	Ability to identify and clarify financial accounting instructional objectives to students	3.25	0.61
2	Ability to use specialized teaching methods and strategies during financial accounting instruction	3.58	0.49
3	Ability to conducts students assessment and progress monitoring strategies	3.04	0.57
4	Ability to effectively manage and control class during financial accounting instruction	3.07	0.77
5	Ability to bring innovation into financial accounting instruction	2.97	0.41
6	Ability to adopt best global practices in teaching financial accounting	3.22	0.67
7	Ability to use general teaching methodologies and techniques to teach financial accounting	3.19	0.52
8	Ability to effectively apply formative and summative evaluation to check learners’ attainments.	3.07	0.59
9	Ability to communicate and interact effectively with the learners during financial accounting class	2.95	0.49
10	Ability to apply unique teaching strategies for special accounting topics	3.07	0.62
Grand Mean		3.14	

Result of analysis in Table 1 shows that all the ten items on pedagogical skills revealed mean rating between 2.95 and 3.58 which are higher than the average mean of 2.50. Also, the cluster mean of 3.14 which is above the average mean of 2.50 indicates that ability to identify and clarify

instructional objectives; use specialized teaching methods and strategies instruction; conducts students assessment and monitor progress in learning; effectively manage and control classroom during instruction; bring innovation into teaching; adopt best global practices in teaching; use general teaching methodologies and techniques for instruction; effectively apply formative and summative evaluation to check learners' attainments; communicate and interact effectively in class and apply unique teaching strategies for special accounting topics are all pedagogical skills needed by business education graduates for excellent instruction of financial accounting in secondary schools. Also, the standard deviation which ranges from 0.41 to 0.77 showed that the respondents were homogeneous in their opinion on the pedagogical skills needed by business education graduates for effective teaching of financial accounting in secondary schools.

Research Question Two: What are the technical skills needed by business teacher trainees for effective teaching of financial accounting in secondary schools?

Table 2: Mean Rating and Standard Deviation of Business Education Students’ and Lecturers’ Opinion on Technical Skills Needed by Business Education Trainees for Effective Teaching of Financial Accounting

S/N	Aspects of Technical skills in Financial Accounting	Mean	Std. Dev
1	Ability to prepare books of accounts from source	3.14	0.36
2	Ability to prepare ledgers and extract trial balance	2.86	0.78
3	Ability to apply double entry principles in preparation of accounts	3.42	0.59
4	Ability to apply accounting concepts and conventions	3.01	0.66
5	Ability to prepare financial statements for profit making organization	3.07	0.81
6	Knowledge of special accounts preparation	3.39	0.61
7	Ability to prepare accounts of non-profit making organization	3.37	0.56
8	Ability to prepare public sector accounts	3.22	0.58
9	Knowledge of Interpretation of financial statement using ratios	3.25	0.73
10	Ability to prepare financial statements from incomplete records	3.22	0.65
Grand Mean		3.19	

Result of analysis in Table 2 shows that all the ten items on technical skills revealed mean ratings between 2.86 and 3.42 which are higher than the average mean of 2.50. Also, the cluster mean of 3.19 which is above the average mean of 2.50 indicates that ability to prepare books of accounts from source; prepare ledgers and extract trial balance; apply double entry principles in preparation of accounts, prepare financial statements for different organizations, apply accounting concepts, prepare special accounts, prepare accounts of non-profit making organization, prepare public sector accounts, knowledge of Interpretation of financial statement using ratios and prepare financial statements from incomplete records are

the technical skills needed by business education graduates for effective teaching of financial accounting in secondary schools. In addition, the standard deviation which ranges from 0.41 to 0.77 showed that the respondents were homogeneous in their opinion on the technical skills needed by business education graduates for effective teaching of financial accounting in secondary schools.

Hypothesis One: There is no significant difference between the mean rating of educators and business education trainees on the pedagogical skills needed by business education graduates for effective teaching of financial accounting in secondary schools.

Table 3: T-test Analysis on the Difference between the Mean Rating of Business Educators and Business Teacher Trainees on the Pedagogical Skills Needed by Business Education Trainees for Effective Teaching of Financial Accounting

Status	N	Mean	Std. Dev.	df	t-v	Sig(2-tailed)
Educators	25	33.92	1.95			
Students	250	31.18	2.05	273	6.39	0.00

The result of data analysis presented in Table 3 shows a t-value of 6.39 and a significant value of 0.00. The computed significant value of 0.00 is less than alpha significant of 0.05 at which it is been tested; therefore, the null hypothesis which states that there is no significant difference in the mean rating of business educators and students on pedagogical skills needed by business education graduates for effective teaching of financial accounting in secondary schools is rejected. Therefore, the analysis shows that there is significant difference between the mean rating of business educators and students on the pedagogical skills pedagogical skills needed by business education graduates for effective teaching of financial accounting in secondary schools.

Hypothesis Two: There is no significant difference between the mean rating of educators and students on technical skills needed by business

education graduates for effective teaching of financial accounting in secondary schools.

Table 4: T-test Analysis on the Difference between the Mean Rating of Business Educators and students on the Technical Skills Needed by Business Education Graduates for Effective Teaching of Financial Accounting

Status	N	Mean	Std. Dev.	df	t-v	Sig(2-tailed)
Educators	25	32.20	2.59			
Students	250	31.92	2.51	273	0.53	0.59

The result of data analysis presented in Table 4 shows a t-value of 0.53 and a significant value of 0.59. The computed significant value of 0.59 is greater than the alpha significant of 0.05 at which it is been tested; therefore, the null hypothesis which states that there is no significant difference in the mean rating of business educators and students on technical skills needed by business education graduates for effective teaching of financial accounting in secondary schools is hereby accepted. Therefore, there is no significant difference between the mean rating of business educators and students on the technical skills needed by business education graduates for effective teaching of financial accounting in secondary schools.

Discussion of Findings

The study found that pedagogical skills such as ability to identify and clarify instructional objectives; use specialized teaching methods and strategies instruction; conducts students assessment and monitor progress in learning; effectively manage and control classroom during instruction; bring innovation into teaching; adopt best global practices in teaching; use general teaching methodologies and techniques for instruction; effectively apply formative and summative evaluation to check learners’ attainments; communicate and interact effectively in class and apply unique teaching strategies for special accounting topics are all needed by business education graduates for excellent instruction of financial accounting instruction. This

results shows that business teachers must be knowledgeable about a variety of teaching techniques that take into account the enormous range and complexity of business students as well as the financial accounting subjects. This finding is consistent with Onuekwa and Adizi's (2018) submission, which found that pedagogical skills are crucial for business education lecturers to possess in order to effectively teach business courses in tertiary institutions. Similarly, Shehu, Dalhatu, Ladan and Baraya (2020) noted that lecturers in business education are highly required to have solid knowledge of the curriculum and pedagogical abilities in order to teach successfully and to present a lesson in logical order.

It was also found that there is significant difference between the mean rating of business educators and students on the pedagogical skills needed by business education graduates for effective teaching of financial accounting in secondary schools. This result shows that Business educators and students differ in their opinion regarding the pedagogical skills needed by business education graduates for teaching financial accounting in secondary schools. The result indicates that the ratings of business educators are higher than that of students on the pedagogical skills needed for effective financial accounting instruction. Onuekwa and Adizi's (2018) assertion that a good business educator needs to have the ability to deliver course content, computer skills, good communication skills, pedagogical skills, as well as public/human relation skills, is in tandem with this finding.

It was found through the research question one that technical skills in accounting are needed for effective teaching of financial accounting in secondary schools. these skills include: ability to prepare books of accounts from source; prepare ledgers and extract trial balance; apply double entry principles in preparation of accounts, prepare financial statements for different organizations, apply accounting concepts, prepare special accounts, prepare accounts of non-profit making organization, prepare public sector accounts, knowledge of Interpretation of financial statement using ratios and prepare financial statements from incomplete records. This finding could be attributed to the fact that technical skills are the knowledge required to carry out a particular job and Business Education graduates need knowledge and competencies of accounting subjects to be able to offer effective teaching. This result is consistent with Cotton's (2010) argument

that there should be a need for a model of technical skills provision that can be recognized worldwide due to rising labour mobility across national boundaries. Likewise, Green (2011) underlined the necessity for business education graduates to have technical skills in addition to conceptual skills in order to better handle the competitive pressure of the global technology and knowledge age. This finding is in total agreement with the results of Adamu and Dhalum (2021) that Business Education graduates need to have a certain level of technical capabilities to pursue employment in accounting.

It was also found that there is no significant difference between the mean rating of business educators and students on the technical skills needed by business education graduates for effective teaching of financial accounting in secondary schools. This finding signifies that lecturers' and students are of the same opinion on the importance of technical skills for effective teaching financial accounting in secondary schools. This result is consistent with the report by Adamu and Dhalum (2021), which found that there was no discernible difference between employers of labour in teaching and non-teaching jobs on the technical skills needed by graduates of business education for careers in accounting. Similar to this, Rigby (2002) advises that graduates of business education must possess technical skills in order to be prepared to address societal challenges related to economics, finance, and technology and to be capable of performing their jobs and providing employers with the services they require.

Conclusion

Based on analysis and findings of this study, it was concluded that both pedagogical (which has to do with how to teach) and technical skills (which concern the knowledge of what to teach) are essentially and crucially needed by Business Education graduates for effective financial accounting instruction in secondary schools based on the perception of business educators and students.

Recommendation

The following recommendations were suggested based on the results and conclusion of the study:

1. Development of pedagogical and technical skills should be given ultimate priority by lecturers during teachers training programme in the university. This could be achieved by employing the relevant facilities and experts during teachers training course in the universities and paying attention to teaching practice exercise that will enable trainers to match theoretical knowledge with the reality in the teaching profession.
2. Government and other private employers of teachers should make sure that those that do not pass through training are not employed to teach financial accounting as they may not have the needed pedagogical skills for effective teaching.
3. On-the-job training programmes should be organized for financial accounting teachers to update their pedagogical skills to keep abreast of latest teaching pedagogy relevant for 21st century teaching profession.

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