

## **TEACHING SKILLS AND ACADEMIC PERFORMANCE OF STUDENTS IN FINANCIAL ACCOUNTING IN ABAK LOCAL GOVERNMENT AREA. AKWA IBOM STATE**

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### ***Abstract***

The study investigated the relationship between teaching skills and students' academic performance in Financial Accounting in Senior Secondary Schools in Abak Local Government Area, Akwa Ibom State. Two specific objectives, Two research questions and two null hypotheses were formulated to guide the study. Correlational research design was used for the study. The population of the study consisted of 2696 Senior Secondary Two students in the 10 public secondary schools in Abak Local Government Area. A sample of 250 students was selected through simple random sampling technique. The instruments titled Teaching Skills Questionnaire (TSQ) and Achievement Test in Financial Accounting (ATFA) were used to collect data for the study. The instruments were validated by three experts in the Faculty of Education, University of Uyo. The reliability of the instruments, TSQ and ATFA were .76 and .85. Pearson Product Moment Correlation was used for data analysis. Findings of the study revealed that there exist a positive and significant relationship between teaching skills and academic performance of students in Senior Secondary Schools in Abak Local Government Area. It is recommended among others that Financial Accounting teachers should be retrained through workshops and seminars to update their knowledge and teaching skills.

### ***Introduction***

Teaching is the process of communicating certain concepts, facts, principles and knowledge to a group of learners. The concept of teaching can be viewed as the transmission of information or skill by providing activities, materials and necessary guidance that facilitate learning in their formal or informal situations. The art of teaching is the individual teacher's ability and skills to use methods and instructional materials creatively and effectively to enable him achieve the objectives of the lesson (Afangideh, 2001; Nwachukwu, 2006). Nwachukwu (2006) posited that teaching takes place in a complicated social situation, which is filled with diverse people. Each class is unique with unique students. A teacher must therefore devise a means of

reaching unique individuals and that is that instructional technology is all about. The author added that teaching that is strategically planned in an interesting way is more productive for all concerned. It then becomes imperative for the teacher to exhibit a maximum sense of maturity, professionalism and unflinching obligation towards the students.

Communication is the transfer, transmission or exchange of ideas, knowledge and beliefs/attitudes from one person to another within a given social organization. It is a procedure whereby one mind may affect another. Oleforo (2012) define communication as the simultaneous sharing and creating of meaning through symbolic action as the process by which verbal and non-verbal symbols are sent, received and given meaning. Communication is very important for the survival of any organization. It is the life wire of all organizations. Thus, the purpose of communication in the teaching-learning process is to effect change to produce a desired response: or to influence actions contributing to the welfare of the school system.

Piaget's Constructivist Theory (Piaget, 1968) proposed that learning is a dynamic process comprising successive stages of adaption to reality during which learners actively construct knowledge by creating and testing their own theories of the world. Piaget's theory has two main strands; first, an account of the mechanisms by which cognitive development takes place; and second, an account of the four main stages of cognitive development through which children pass. The basic principle underlying Piaget's theory is the principle of equilibrium: all cognitive development (including both intellectual and affective development) progresses towards increasingly complex and stable levels organization. Equilibrium takes place through a process of adaption, that is, assimilation of new information to existing cognitive structures. The implication of the theory is that cognitive teaching aims to assist students in assimilating new information to existing knowledge and enabling them to make the appropriate modification to their existing intellectual framework to accommodate that information.

Assessment, according to NTI (2006) is the process of organizing test data into interpretable forms of a number of factors. Data are obtained using a wide variety of instruments, such as tests, questionnaires and observations. NTI (2006) further stated that several tests of different types and testing different aspects of the child (cognitive, psychomotor and affective) are needed in order to complete an assessment. The assessment of learning focuses on important factors and a number of measurement methods or techniques in order to arrive at a mark or judgment in respect of the students' ability, attitude and progress in a particular subject. Such multi-dimensional approaches include tests, interviews, projects or homework, assignments, etc.

Gagne's Behavioural theory of instruction (Gagne, 1984) focuses on the curriculum or the task to be taught and the analysis of behaviour needed to

learn those tasks. Behavioural psychology helps in the understanding of how learning behaviour is shaped, and this discipline significantly influences the way teaching is done. Behavioural analysis provided the theoretical underpinnings of direct instruction (Gagne. 1984). Behavioural analysis requires that teachers analyze academic tasks in terms of the skills students need to accomplish and the tasks. These skills are then placed in an ordered and logical sequence and the students are tested to determine which of these skills they possess. The theory implies that academic success or failure is a result of the connections between the sub-skills that are characteristics of a particular academic task.

### **Statement of the Problem**

Teaching skills are indispensable for effective teaching of Financial Accounting at secondary school level since they complement the professional knowledge. Most teachers seem to be deficient in certain skills, which are essential for effective teaching and job performance in schools. It is important the teachers become assertive and can exchange feedback with different groups of people, guardians, parents, and students. Some teachers cannot communicate idea clearly, effectively and with confidence either orally or in writing. These lapses adversely affect the flow of communication and discussion between the teacher and the students. Many teachers are unsuccessful in both their professional and personal lives because they are not well grounded on interpersonal skills. Lack of good teacher-student interpersonal relationship has created a gap in communication and interaction between the teacher and students which consequently, results in low learning outcomes among secondary school students.

A good classroom setting stimulates interests and motivation while and a poor classroom setting depresses and militates against learning. If the classroom management is haphazard and in-coherent, the subject matters taught to the students would not be well delivered. The amount of knowledge and facts assimilated by the students would equally be low. Assessments in secondary schools in most cases are not properly done by teachers. Teachers fail to assess all the levels of learning: cognitive, affective and psychomotor domains. Inadequate feedback from continuous assessment tests and assignments affects the progress of the students. This problem of lack of feedback also influences the student's achievement in Financial Accounting. If teaching in Financial Accounting is well articulated and delivered, the students' interest definitely will increase, their understanding and performances will become enhanced.

### **Purpose of the Study**

Primarily, this study sought to determine the relationship between teaching skills and students' academic performance in Financial Accounting in Senior Secondary Schools in Abak Local Government Area, Akwa Ibom State. Specifically, the study sought to:

1. determine the relationship between communication skills and academic performance of students in Financial Accounting in Senior Secondary Schools in Abak Local Government Area;
2. determine the relationship between assessment skills and academic performance of students in senior secondary schools in Financial Accounting in Abak Local Government Area.

### **Research Questions**

The following research questions were formulated to guide the study:

1. What is the relationship between communication skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area?
2. What is the relationship between assessment skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area?

### **Null Hypotheses**

The following null hypotheses were formulated to guide the study and were tested at .05 level of significance.

- H<sub>01</sub>: There is no significant relationship between communication skills and academic performance of students in Financial Accounting in Abak Local Government Area.
- H<sub>02</sub>: There is no significant relationship between assessment skills and academic performance of students in Financial Accounting in Abak Local Government Area.

### **Methodology**

**Design of the Study:** Correlational design as adopted for the study.

**Area of the Study:** The study was carried out in Abak Local Government Area. Abak is one of the 31 Local Government Areas in Akwa Ibom State. Abak Local Government Area is located in the North Western part of Akwa Ibom State. Some of the major occupations include farming, trading, craft making, civil service, small and medium enterprises.

**Population of the Study:** The population of the study consisted of 2696 Senior Secondary Two Students in the 10 public secondary schools in Abak Local Government Area.

**Sample and Sampling Technique:** A sample of 250 students was selected for the study through simple random sampling technique. Fifty students were selected from five schools randomly for the study. Approximately, the sample of the study is nine percent of the population of the study. Selecting 50 students each five live schools out of tell to give tile sample size was considered adequate for tile study.

**Instrumentation:** A researcher-developed instruments captioned Teaching Skills Questionnaire (TSQ) and "Achievement Test in Financial Accounting (ATFA) were used to collect data for tile studs. TSQ consists of two sections: Section A and B. Section A is meant to gather information on demographic variables while section B gathered information on teacher skills. TSQ consists of 20-items rated on a four-point scale of Strongly Agree 4 points. Agree 3 points. Disagree-2 points and Strongly Disagree-1 point. ATFA consists of 40 multiple choice questions.

**Reliability of the Instrument:** The instruments were administered on 30 students that were not part of the study. Cronbach Alpha method and split-half methods were used to establish tile reliability coefficients of Teaching Skills Questionnaire (TSQ) and Achievement lest in Financial Accounting (ATFA) respectively. The reliability coefficient TSQ was 0.76 while that of ATFA was 0.85. These r-values indicated that the instruments were suitable for research study.

**Administration of the Instrument:** The researcher obtained permission from the principals of the selected schools for tile stud. The instruments were administered on the respondents by researcher through the assistance of the Financial Accounting teachers. The researcher ensured that all tile copies of instruments were completely lilled and returned. The researcher thereafter collated, coded and analysed data for results.

**Method of Data Analysis:** Pearson Product Moment Correlation was used to answer research questions as 'el I as test hypotheses at .05 alpha level.

**Decision Rule:** If the calculated r-value is greater than the critical r-value, the null hypothesis is rejected but if the calculated r-value is less than the critical r-value, the null hypothesis is accepted. Also, the degree of correlation is perfect if  $r = 1.00$ . The degree of correlation is high for the r-value from .80 to .99. It is moderate for the r-value from .50 to .70 and the degree of correlation is low for r-value from .30 to .40 and negligible for r-value of 10 to .20.

## **Data Analysis and Discussion of Findings**

### **Research Question One**

What is the relationship between communication skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area?



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**Table 1: The Relationship between Communication Skills and Academic Performance**

N = 250				
Variable	$\Sigma X$	$\Sigma X^2$	$\Sigma XY$	$r_{cal}$
	$\Sigma Y$	$\Sigma Y^2$		
Communication skills (x)	4014	64097		
			129488	.76
Academic performance (Y)	8029	256232		

Data analysis in Table I indicates that the calculated r-value is .76. The result implies that there is a high positive relationship between communication skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area.

**Research Question Two**

What is the relationship between assessment skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area?

**Table 2: Relationship between Assessment Skills and Academic Performance**

N = 250				
Variable	$\Sigma X$	$\Sigma X^2$	$\Sigma XY$	$r_{cal}$
	$\Sigma Y$	$\Sigma Y^2$		
Assessment skills (x)	4014	64097		
			129488	.82
Academic performance (Y)	8029	256232		

Data analysis in Table 2 reveals that the calculated r-value is .82. The result indicates a, high positive relationship exist between assessment skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area.

**Null hypothesis One**

There is no significant relationship between communication skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area.

**Table 3: Correlation analysis communication skills and academic performance of students**

N = 250							
Variable	$\Sigma X$	$\Sigma X^2$	$\Sigma XY$	df	$r_{cal}$	$r_{crit}$	
	$\Sigma Y$	$\Sigma Y^2$					
Communication skills (X)	4014	64097					
			129488	248	.76*	.14	
Academic performance (Y)	8029	256232					

\* : Significant at .05 alpha level

Data analysis in Table 3 indicates that the calculated r-value of .76 is greater than the critical r-value of .14 at degree of freedom of 248 and at .05 level of significance. I knee, the null hypothesis is rejected. Therefore there is a high positive and significant relationship between communication skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area.

### Null Hypothesis Two

There is no significant relationship between assessment skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area.

**Table 8: Correlation Analysis between Assessment Skills and Academic Performance of students**

N = 250						
Variable	$\Sigma X$	$\Sigma X^2$	$\Sigma XY$	df	$r_{cal}$	$r_{crit}$
Assessment skills (X)	4014	64097				
Academic performance (Y)	8029	256232	129488	248	.82*	.14

\* Significant at .05 alpha level

Data analysis in Table 4 indicates that the calculated r-value of .82 is greater than the critical r-value of .14 at degree of freedom of 248 and at .05 level of significance. Therefore the null hypothesis is rejected. Therefore, there is a significant relationship between assessment skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area.

### Discussion of the Findings

Findings of the study revealed that there is a high positive and significant relationship between communication skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area. The findings of the study is in line with Udo (2008), which revealed a significant relationship between teacher's communication competency and student's performance in Financial Accounting in public secondary schools. Usoro (2011) opined that effective communication helps the participant's teacher and learners) understand one another, makes the achievement of objectives less cumbersome. Hence, communication skills do influence the academic performance of students in Biology.

Findings of the study revealed that there is a high positive and significant relationship between assessment skills and academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area. The findings of the study go in line with the work of Okoro

(2011) that when events follow a response. They tend to increase the frequency of that response. Such events are also commonly referred to as reinforcers. Okoro (2011) asserted that the knowledge of poor performance by students works as a motivating force in the learning of task. Learning is fluster and more effective when the students are provided with the knowledge of their progress than when they are not. Okoro (2011) noted that a good teacher should therefore provide proper feedback to his students in order to motivate them to learn better. Also, NTI (2006) emphasized the several tests of different types for testing different aspects of the child (cognitive, psychomotor and affective) are needed in order to complete assessment. Evidence from review of literature and findings of the study showed dearly that assessment skills relate significant to the academic performance of students in Biology.

### **Educational Implication of the Study**

The educational implication of the study is that masters of teaching skills are requisite condition for effective teaching in the school. Good communication of message to the students enhances their learning outcomes. Besides, well established cordial relationship between the teacher and the students creates conducive work environment.

The implication of the findings to education has it that students participate actively in the class activities under effective class control and management. Moreso, providing feedback to students could help to correct their mistakes and invariably lead to improved academic performance.

### **Conclusion**

Based on the data analysed, and findings made, it is concluded that teaching skills such as communication skills and assessment skills relate significantly to the academic performance of students in Financial Accounting in senior secondary schools in Abak Local Government Area. Also, teaching skills of teachers can enhance quality teaching-learning of Financial Accounting in schools.

### **Recommendations**

Based on the conclusion drawn, the following recommendations are made:

1. Teachers should be retrained through workshops and seminars to update their knowledge and teaching skills.
2. The Financial Accounting teachers should try to adopt different forms of assessment in the class to ensure that the students are well assessed.



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