

## AN INVESTIGATION ON TEACHING AND LEARNING RESOURCES/ MATERIALS USED IN FINANCIAL ACCOUNTING LESSONS IN SHS IN SUNYANI MUNICIPALITY

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### ABSTRACT

*The purpose of this paper was to investigate the teaching and learning resources/materials used in financial accounting lessons in senior high schools in the Sunyani Municipality of Ghana. Thirty one (31) teachers and three hundred and fifty (350) students from the ten (10) senior high schools in the municipality were selected for the study. It was a descriptive study where questionnaire and observation guide were used to collect the data. The study revealed that financial accounting teachers and students acknowledged the importance of teaching and learning resources/materials in the teaching and learning of financial accounting but could not use these resources to support their teaching and learning. The study also recommended that Ghana Education Service should organize in-service training for teachers on how to improvise teaching and learning resources/materials to support their teaching.*

**Keywords: Learning Resources, Financial Course, Higher Schools**

### Introduction

According to MOE (1994), material resources such as textbooks, stationery, furniture, equipment and recreational facilities are essential to effective education and also positively influence academic performance. As Adedeji and Owoeye (2002) indicate, availability of physical material resources is of importance to any educational endeavour. They were of the view that adequate school building, classroom furniture and other instructional facilities are imperative for the attainment of any educational objectives. To them, the resource situation in an educational institution is a major determinant of secondary school performance. Teaching resources/materials are the items the teacher uses to make lessons interesting and for students to easily understand lessons and should therefore be provided in the right quantities for effective teaching and learning Sekyere (2002).

Teaching-learning resources vary from very simple and inexpensive ones such as the chalkboard, textbooks, flat pictures diagrams, illustrations and maps, to more complex and expensive ones such as television, projectors, computers, slides and filmstrip projectors Tamakloe, Amedahe and Atta (2005). In the opinion of Amankrah (1996), most schools lacked teaching and learning resources/materials and even where they are available, there are few or limited copies of textbooks. Abban (1973) sees the unavailability of teaching and learning resources/materials as causing the teachers to be

authoritarian in the sense that students tend to be passive recipients of the teachers ideas, views and belief. It can be seen clearly that this is a major setback to the learning of any subject. In the teaching and learning situation, students are motivated to learn more when there are enough teaching and learning resources/materials. This is because students are motivated to do further readings, conduct research to find out new information which affects student's performance.

In Ghana, only a few schools have access to conventional teaching and learning resources while many teachers and students have no access and the training to handle sophisticated information communication gadgets. Adedeji and Owoeye (2002) found out that the quantity of physical or material resources allocated to a school has no significant relationship with the academic performance of students in vocational education if the human resource is not equipped to use them. According to Squire (2002), it is not enough to have the necessary resources organised in a manageable framework without a proper delivery channel. Tamakloe et al (2005) noted that the mere use of teaching learning materials or resources does not guarantee effective communication or effective teaching. However, it is their careful selection and skilful handling by teacher that renders them useful in facilitating teaching and learning.

### Statement of the Problem

It appears teaching and learning resources/materials have a positive influence on the teaching and

learning of any subject. It is therefore important for teachers to become familiar with the various types of instructional materials as well as the values that can be derived from their proper use. Despite the enormous importance of teaching and learning resources on academic performance of students in teaching and learning process, in Ghana it appears most schools have limited or no teaching and learning resources/materials. In some cases most teachers also face difficulties in handling some of the teaching and learning resources/materials and the improper handling of teaching and learning resources/materials can negatively influence academic performance of students in any subject. The main purpose of the study was to find out the various teaching and learning resources/materials available for financial accounting instruction in senior high schools in Sunyani Municipality.

### Purpose of the Study

The main purpose of the study was to find the various teaching and learning resources/materials financial accounting teachers use in teaching financial accounting in senior high schools in Sunyani municipality. Specifically, the study sought to find out the following:

1. How financial accounting teachers and students see teaching and learning resources/materials in the teaching and learning process.
2. The availability or otherwise of teaching and learning resources/materials in schools.

### Research Questions

1. What views do financial accounting teachers and students hold concerning teaching and learning resources/materials?
2. What teaching and learning resources/materials are available for teaching and learning of financial accounting?

### Methodology

Descriptive survey design was used for the study. The descriptive survey was used to gather the necessary information because according to Amedahe (2002), it allows for accurate description of activities, objects, processes and persons. The descriptive survey provides opportunities for researchers to gain valuable insight into the existing state of a phenomenon. Best and Kahn (1993) were of the view that, descriptive research is concerned with conditions and relationships that exist, beliefs, points of view or attitudes that are held, practices that prevail, processes that are going

on, effects that are felt or trends that are developing.

The target population for the research was all financial accounting teachers and financial accounting students in senior high schools in Sunyani Municipality with a population of 31 and 1751 respectively from the three public and seven private senior high schools in the Sunyani Municipality. Financial accounting students from SHS one, two, three and four were used for the study.

The sample size of the study consisted of 29 financial accounting teachers and 350 financial accounting students. There are 10 Senior High Schools in the Sunyani Municipality and eight out of these schools offer financial accounting. In determining the sample size, 20 percent of students from each school were selected to represent the sample size of the students. Malhotra and Birks (2007) were of the view that for any given accessible population, 20 percent or more of the population is appropriate for a sample size. They further stated that the sample size does not necessarily need to be large but how it truly represents most of the characteristics of elements in the target population is what one must look for.

A multi-stage sampling technique was used to select the sample for the study. The simple random technique was used to select the 350 financial accounting students while the census survey was employed to collect the 29 financial accounting teachers because two teachers were not available during the data collection period. The lottery method of the simple random sampling technique was used. This gave every financial accounting student an equal and independent chance of being selected to participate in the study. In all, 29 teachers and 350 students constituted the sample for the study.

Questionnaire and observation guide were the instruments that were used to collect data for the study. The questionnaire consisted of both open-ended and close-ended questions. The responses in the questionnaire were structured along a five-point Likert-scale type while some responses were in the form of 'Yes' or 'No'. In addition to the questionnaire, structured non-participant observation was used. Observation was used in addition to the questionnaire to make up for the deficiencies that might occur with the use of only a questionnaire. The descriptive statistics was used to analyze the data. Data were analyzed through computation of frequencies, percentages, means, standard deviations, and mean of means.

**Table 1: Breakdown of Schools for the Study**

Name of School	Students		Total	Teachers		Total
	Male	Female		Male	Female	
Sunyani SHS	644	181	825	5	2	7
Twene Amanfo SHS	261	106	367	4	1	5
St James Seminary & SHS	154	-	154	2	0	2
Olistar SHS	33	58	91	2	1	3
Sunyani Business SHS	57	58	115	4	0	4
Miracle SHS	12	18	30	1	0	1
S.D.A SHS	48	27	75	5	1	6
Oxford Busines SHS	52	42	94	3	0	3
<b>Total</b>	<b>1261</b>	<b>490</b>	<b>1751</b>	<b>26</b>	<b>5</b>	<b>31</b>

Source: Ghana Education Service, Sunyani Municipal Office (2012)

## Results and Discussion

### Teaching and learning resources/materials financial accounting teachers use in teaching financial accounting.

From Table 2, a mean of means of 3.06 and mean of standard deviation of 0.75 were recorded for the statements designed to solicit teachers' views concerning teaching and learning materials/resources (TLM/R) in schools. The implication of the mean of means of 3.06 is that, majority of the teachers agreed to most of the statements. With regards to the statement; Teaching and learning resources facilitate the learning, understanding or acquisition of knowledge, concepts or skills by students, a mean of 3.72 and a standard deviation of 0.53 were attained. This means that majority of the teachers agreed to the statement.

A conclusion can therefore be drawn from the analysis that financial accounting teachers acknowledged the importance of teaching and learning resources in schools. Majority of them agreed that teaching and learning resources help to facilitate students' understanding of lessons. Notwithstanding this assertion by the teachers, majority of the teachers disagreed with the statement that; the mere use of TLM/R guarantees effective teaching. A mean of 2.21 and a standard deviation of 0.62 were obtained for this statement and this mean falls within the scale of disagree (disagree=2) and this confirms Tamakloe, Amedahe and Atta that "The mere use of teaching and learning materials does not guarantee effective communication or effective teaching" (p. 165).

In an attempt to find out whether students' views concerning teaching and learning materials differ from that of the teachers, the following results were generated from the students' data and presented in Table 3. A mean of means of 2.60 and

a standard deviation of 0.93 were recorded for the items designed to solicit students' views on teaching and learning materials. The mean is closer to 3.0 when converted to a whole number and the implication is that, most of the students agreed to some of the statements.

A careful look at Table 3 shows that majority of the students disagreed to the statement that, there are enough accounting teachers in my school and a mean of 2.39 and a standard deviation of 1.06 were obtained. High standard deviation of 1.06 implies that the responses of the students were scattered around the mean. Analysis from Table 1 also supports the views of the students because there are only 31 accounting teachers in the Sunyani Municipality who handle 1751 financial accounting students. This shows clearly that there is a limited number of accounting teachers in the Sunyani Municipality.

It can be summarized that, the analysis from Table 2 and Table 3 show that, teaching and learning materials have positive influence on both teachers and students in the teaching and learning process, however teachers need to carefully select the appropriate TLR/M for the right lesson because improper use of the TLR/M will not have any positive impact on students' performance. These findings support the position of Tamakloe, et al (2005) that, the mere use of teaching and learning materials or resources does not guarantee effective communication, or effective teaching. However, to them it is their careful selection and skilful handling by the teacher that renders them useful in facilitating learning. Adams (1994) also supported this view when he said teaching learning materials have a positive influence on the teaching and learning of any subject.

**Table 2: Teachers View Concerning Teaching and Learning Resources**

Statement	SA	A	D	SD	U	M	Sd
	F(%)	F(%)	F(%)	F(%)	F(%)		
Teaching resources facilitate the learning, understanding or acquisition of knowledge, concept or skills by students.	22 (75.9)	6(20.7)	1 (3.4)	0	0	3.72	0.53
My school lack teaching learning resources.	12 (41.4)	6 (20.7)	9 (31.0)	2 (6.9)	0	2.97	1.02
Inadequate teaching and learning materials make it difficult to teach Accounting.	12 (41.4)	13(44.8)	1 (3.4)	1 (3.4)	2(6.9)	3.31	0.71
Teaching and learning materials have positive influence on the teaching and learning of Accounting.	22 (75.9)	5 (17.2)	1 (3.4)	1 (3.4)	0	3.66	0.72
The mere use of teaching and learning materials guarantees effective communication or effective teaching.	2 (6.9)	8 (27.6)	10(34.)	6 (20.7)	3(10.3)	2.21	0.62
Teachers can prepare their own teaching and learning materials to make learning easier than it would have been without it.	15 (51.7)	10(34.48)	4 (13.8)	0	0	3.38	0.73
I can teach Accounting effectively without teaching and learning material.	2 (6.9)	8 (27.6)	12(41.)	7 (24.1)	0	2.17	0.89
Mean of Means= 3.06    Mean of Standard Deviations= 0.75							

**Table 3: Students' View on Teaching and Learning Resources**

Statement	SA	A	D	SD	U	M	Sd
	F(%)	F(%)	F(%)	F(%)	F(%)		
There are enough accounting teachers in my school	71 (20.3)	77(22.0)	120(34.3)	82(23.4)	0	2.39	1.06
My school has a library well stocked with Accounting textbooks	63 (18.0)	78(22.3)	111(31.7)	98(28.0)	0	2.10	0.97
My school lacks teaching and learning materials for Accounting	125(35.7)	109(31.1)	76(21.7)	28 (8.0)	12(3.4)	3.21	0.79
Unavailability of teaching and learning materials cause students to be passive recipient of teachers ideas and views	85(24.3)	151(43.1)	44(12.6)	49(14.0)	21(6.0)	2.84	0.95
Teachers can teach Accounting well without teaching learning materials	76(21.7)	101(28.9)	108(30.9)	65(18.6)	0	2.54	1.03
The mere use of teaching learning materials by a teacher guarantees effective teaching	53(15.1)	71(20.3)	179(51.1)	31(8.9)	16 (4.6)	2.21	0.61
Inadequate teaching learning materials make it difficult to study Accounting	124(35.4)	122(34.9)	27(7.7)	58(16.6)	19(5.4)	2.89	1.07
Mean of means = 2.60    Mean of standard deviation = 0.93							

### Availability of Teaching and Learning Resources/Materials in Schools

Generally, it appears that teaching and learning resources are not equally distributed among schools in Ghana. Some schools have adequate teaching and learning resources than others and this affects the performance of both teachers and students among schools (Amankrah, 1996). Table 4 presents the responses of financial accounting teachers and students views concerning the availability of teaching and learning resources/materials in schools in the Sunyani Municipality.

A mean of means of 0.97 (Sd = 0.67) and 0.94 (Sd = 0.60) were recorded for both teachers and students respectively for the items developed to gather information on the availability of teaching and learning resources. This gives a general indication that majority of teachers and students indicated that teaching and learning resources are available in the schools but inadequate. For availability of accounting textbooks, a mean of 1.24 (Sd = 0.58) was obtained for teachers while a mean of 1.03 (0.74) was observed for students. This means that majority of teachers and students indicated that accounting textbooks are available but inadequate.

Table 4 depicts clearly that there are adequate classrooms in Senior High Schools in the Sunyani Municipality as indicated by both teachers and students. This is supported with the fact that a mean of 1.62 (0.62) and 1.82 (0.79) were obtained for teachers and students respectively. Also with regards to availability of computer laboratory in the schools, the responses from both teachers and students depicted that computer laboratories are inadequate in Senior High Schools in the Sunyani Municipality. These inadequacies of computer laboratories in these schools affect performance of both teachers and students because Ilomäki, (2008) conducted a study and found that, Information Communication Technology (ICT) has positive influence on teaching and learning of a subject.

**Table 4: Teachers' and Students' Views Concerning Availability of Teaching and Learning Resources in Schools.**

	Teachers' Response			Students' Response			Teachers		Students	
	AA F (%)	AIn F (%)	NA F (%)	AA F (%)	AIn F (%)	NA F (%)	M	Sd	M	Sd
Accounting Textbooks	9 (31.0)	18 (62.1)	2 (6.9)	101 (28.9)	157 (44.9)	92 (26.3)	1.24	0.58	1.03	0.74
Audio-Visuals	2 (6.9)	7 (2.4)	20 (69.0)	27 (7.7)	119 (34.0)	204 (58.3)	0.38	0.63	0.49	0.64
Visual resources	19 (65.5)	7 (24.1)	3 (10.3)	187 (53.4)	94 (26.9)	68 (19.7)	1.55	0.69	1.34	0.79
Classrooms	20 (69.0)	7 (24.1)	2 (6.9)	294 (84.0)	48 (13.7)	8 (2.3)	1.62	0.62	1.82	0.44
Computer laboratory	11 (37.9)	11 (37.9)	7 (24.1)	110 (31.4)	212 (60.6)	28 (8.0)	1.14	0.79	1.23	0.58
Business bulletin/magazine	3 (10.3)	9 (31.0)	17 (58.6)	25 (7.1)	92 (26.3)	233 (66.6)	0.43	0.69	0.39	0.47
Charts	4 (13.8)	10 (34.5)	15 (51.7)	79 (22.6)	125 (35.7)	146 (41.7)	0.41	0.68	0.31	0.53

Scale: 2=Available and Adequate, 1=Available but Inadequate, 0=Not Available

Teachers mean of means = 0.97      Mean of Sd= 0.67

Students mean of means = 0.94

Mean of Sd =0.6

**Table 5: Teaching and Learning Resources/Materials used by Accounting Teachers: Data Collected from the Schools during My Observation**

TLR/M	Yes F (%)	No F (%)
Accounting Textbooks	17 (58.6)	12 (41.4)
Audio-Visual Materials	0	29 (100)
Computer Laboratory	0	29 (100)
Charts/Magazines	0	29 (100)
Visual resources	29 (100)	0

Information gathered from personal observation revealed that, even though a greater number of teachers and students make use of financial accounting textbooks as depicted in Table 5, they do not use the financial accounting textbooks provided by the Ministry of Education (MoE) but pamphlets produced by other authors. Their reason for not using the textbooks were that the financial accounting textbooks are full of typographical errors which affect the calculations and contents in the books and this normally confuses students who are not well informed. Overhead projectors and Television are the teaching and learning materials which are not used in the Senior High Schools in the Sunyani Municipality.

It appears that teaching and learning resources/materials play a pivotal role in any effective teaching. It facilitates quicker understanding of theories, concepts and principles. However the analysis from Table 5 revealed that

majority of the students are not always introduced to teaching and learning resources/materials by teachers during teaching. This is because; it is clear from Table 4 that teaching and learning resources/materials for the teaching of financial accounting in Senior High Schools in the Sunyani Municipality are woefully inadequate.

According to the Shulman model 1987, effective teaching strategy takes into consideration a number of factors including the teacher's ability to select and use appropriate teaching and learning materials for a particular topic. Financial accounting teachers in SHS in the Sunyani Municipality are not fulfilling this aspect of the model because they do not make use of teaching and learning materials in their teaching. This might be due to the fact that because there is inadequate teaching and learning materials in the Municipality or teachers are not conversant with the use of the teaching and learning materials in their teaching.

**Table 6: Providers of teaching and learning resources/materials used in schools**

Variable	Subscale	No. %
Providers of TLR/M in Schools	The School	15 (51.7)
	The Government	6 (20.7)
	The Teachers	8 (27.6)
	Parents	0
	Not very important	0
Importance of Teaching Aids	Not important	0
	Important	19 (65.5)
	Very important	10 (34.5)

From Table 6, 15 (51.7%) of the financial accounting teachers indicated that most of the teaching and learning resources/materials used in their schools are provided by the school. The implication is that government provides little or no teaching and learning resources/materials in the Senior High Schools in the Sunyani Municipality. Again, all the teachers believed that teaching aids are important in their teaching because they

facilitate teaching and learning with 19 (65.5%) of teachers indicating that teaching aids are important and 10 (34.5%) also indicating that teaching aids are very important. An inference can be drawn from the above discussion that, since the government does not provide more teaching and learning resources/materials to the schools in the Sunyani Municipality, the teachers make use of the limited TLR/M provided by the schools and those



that are improvised by the teachers themselves and because of this most teachers teach without any teaching and learning resources/materials.

### Conclusion

Financial accounting teachers acknowledged the importance of teaching and learning resources/materials in the teaching and learning of financial accounting but could not use these resources to support their teaching. Majority of the schools lack these teaching and learning resources because stakeholders responsible for the provision of these instructional resources/materials do not provide them adequately to the schools.

Majority (68.3%) of financial accounting teachers in SHS in the Sunyani Municipality do not use instructional resources/materials in their teaching. The commonly used instructional resources/materials are the chalk/white board and financial accounting pamphlets. Majority (64.3%) of the SHS in the Sunyani Municipality lack teaching and learning resources/materials.

### Recommendations

Since instructional resources/materials can help improve students' performance in financial accounting, the Ministry of Education in collaboration with the Ghana Education Service should adequately provide all Senior High Schools that offer Financial Accounting with the necessary instructional resources/ materials. Teaching and learning resources/materials such as recommended textbooks and pamphlets on financial accounting, a well stocked library, ICT centre, charts, business magazines among others, should be provided to schools. Ghana Education Service should organize in-service training for teachers on how to improvise teaching and learning resources/materials to support their teaching.

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