

ENHANCING STUDENT PERFORMANCE IN FINANCIAL ACCOUNTING AT SECONDARY SCHOOL BY USING THE ACTIVITY-BASED METHOD OF TEACHING

MELHORAR O DESEMPENHO DOS ALUNOS EM CONTABILIDADE FINANCEIRA NA ESCOLA SECUNDÁRIA, UTILIZANDO O MÉTODO DE ENSINO BASEADO EM ATIVIDADES

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(0%) had A1, 3 students (7%) had between B2 and B3, 10 students (22%) had between C4 to C6, 5 students (12%) had D7, 20 students (47%) had E8 and 5 students (12%) had F9. The information gathered above showed that the form two business students of Afua Kobi Ampem Senior High School were performing very poorly in the area of Financial Accounting thus the need for this study.

Keywords: Activity Based Method. Financial Accounting. Students. Performance. Teaching.

Resumo: Devido ao desempenho dos estudantes de contabilidade financeira do segundo ano, esta investigação foi iniciada. A questão acima mencionada é trazida pela falta de entusiasmo dos estudantes pelo estudo da contabilidade financeira. Descobriu-se que a questão pode ser o resultado da instrução subparcial, do aprendizado dos alunos subparticipantes e do interesse por assuntos subparciais. Todo ano, seu baixo desempenho era repetido. Além disso, alguns dos alunos escolheram o curso de negócios porque era exigido por seus pais ou pela administração da escola. Observar o comportamento dos alunos em palestras de contabilidade financeira e falar com vários dos alunos revelou a questão. Além disso, seus desempenhos em exercícios em sala de aula, teste em sala de aula, tarefa e os exames de fim de curso que ele lhes deu. Os resultados do teste de classe mostraram os seguintes resultados; 10 alunos representando 23% obtiveram entre 10 e 20 notas e 33 alunos representando 77% do total da população obtiveram entre 0 e 9 notas. Os resultados do final do terceiro ano do primeiro ano de escolaridade apresentaram os seguintes resultados; 0 alunos (0%) tinham A1, 3 alunos (7%) tinham entre B2 e B3, 10 alunos (22%) tinham

entre C4 e C6, 5 alunos (12%) tinham D7, 20 alunos (47%) tinham E8 e 5 alunos (12%) tinham F9. As informações reunidas acima mostraram que os dois estudantes de negócios da Afua Kobi Ampem Senior High School tinham um desempenho muito ruim na área de Contabilidade Financeira e, portanto, a necessidade deste estudo.

Palavras-chave: Método baseado em atividades. Contabilidade Financeira. Estudantes. Desempenho. Ensinos.

1. INTRODUCTION

Financial Accounting is one of the many disciplines included in the Business Education programme. A course in financial accounting covers crucial subjects like the course's focus, the accounting equation, books of accounts, the double entry and ledger system, accounting concepts, final accounts, bank reconciliation, and others.

Every education stakeholder, including teachers, parents, and the government, anticipates an improvement in kids' academic performance at every level.

In Ghana, senior high school students study financial accounting as one of their elective courses as part of the business program. Both students and teachers have high expectations for this course. It is one of the subjects that students need to be trained or mastered well in their basics if they want to climb higher in the business academic ladder. Courses like Bachelor of Science in Accounting (Education), Bachelor of Science Information and Communication Technology (Education), Bachelor of Science Management (Education), Agriculture business, Economics and other courses in business departments need financial accounting in their basic level when they want to further their education to the higher level such as University of Education, Winneba, Kwame Nkrumah University of Science and Technology and other tertiary institutions.

Those in the corporate world, such as bankers, stock brokers, and investors, utilize financial accounting phrases and concepts to describe the events. Financial accounting has been referred to as the "language of business" numerous times. Financial accounting is concerned with the gathering and recording of data, the analysis and interpretation of the findings, and the dissemination of the information to interested parties for use in decision-making and for the benefit of society as a whole.

Without financial data, results, and decision-making, organizational management's goal cannot be met. Managers can require financial accounting data for managerial objectives in order to accomplish that. The topic comprises both theoretical and practical components. It is also a crucial component of contemporary business and human social life. We must recognize the issues

that are related to the subject and find solutions to them in order to maximize the efficacy of the teaching and learning of this subject.

The researcher discovered that the students taking financial accounting had low performance on exercises, assignments, and the class test when he completed a one-term internship there. As students are evaluated through in-class quizzes, exercises, assignments, and term-ending exams, this is exposed. One hundred percent (100%) is the final assessment grade. Students' performance on exercises, in-class tests, and homework accounts for thirty percent (30%) of their final grade. Students receive the remaining seventy percent (70%) when taking the term-ending exam. It was a difficulty for me to put this project together because the pupils' academic achievement was underwhelming when I looked at their final semester grades. After speaking with their former instructor, he acknowledged the students' difficulties with financial accounting. This issue pushed me to conduct this study in an effort to improve students' financial accounting performance using the activity-based learning approach.

2. METHODOLOGY

2.1 Research design

There are various forms of research and one of them is an action research and that was used in this study. Mills (2003) stated that action research is any systematic inquiry conducted by teachers, researchers, school counsellors, principals, and stakeholders. It also challenges teachers' understanding in what students know and how they learn. Action research gains teachers confidence in their teaching abilities and it can also be time consuming. Action research can force teachers to examine their personal beliefs. Action research was used because the aim of the study is to enhance the academic performance of students in financial accounting.

2.2 Population and Sampling

According to the Macmillan English Dictionary, population is the number of people who live in a particular area. The targeted population was some of the form two students and teachers of Afua Kobi Ampem Girls' Senior High School in the business department. The population comprised Forty-three students and four teachers.

The sample size is 40 students who are all females. The type of technique used was simple random sampling. This is because in simple random sampling every student has equal opportunity to be selected and this is good for generalisation. The information received will help the researcher put in the appropriate intervention to solve the problem. Also these subjects were used because

they were the subject under study and would have been more expensive and time consuming to involve a wider coverage.

2.3 Data Collection instrument

Data are raw facts that are gathered and are yet to be analysed. The instruments use to collect data were observation and questionnaires designed for teachers and students separately.

2.3.1 Observation

Observation is a method of collecting data by watching the behaviour, events, and noting relevant information. It employs vision as its main means to gather information. Agyedu et al (2010) describe observation as “using ones sense to see, smell, touch, taste and listen to what is going on in a given social setting”. The researcher used the non-participant observation to observe the students’ participation in class, their attendance, responses to questions as well as their interest in studying financial accounting. Teachers were also observed on the instructional method used in teaching and how they involved students in the teaching and learning process.

2.3.2 Questionnaire

A questionnaire is a written instrument that contains a series of questions called items that attempt to collect information on a particular topic. The questionnaire used in this study was divided into two separate parts, questionnaire for teachers and questionnaire for students.

2.3.3 Intervention Design and Implementation

The researcher found out that students have less interest in financial accounting because most of them had inadequate reading materials on financial accounting. The researcher realised that some of the students sat through lessons silently almost all the time without a contribution to the lesson. They were not motivated to contribute during class discussions. Some also failed to submit their class assignments and came to class late when lesson was taught. Consequently this had a negative reflection in the few class exercises and main examinations.

This compelled the researcher to correct these shortcomings by undertaken comprehensive measures to solve the situation.

In an attempt to enhance the performance in class and improve the interest of the students in financial accounting, the researcher made use of the following practical oriented methods to address the problems.

2.3.4 Discussion

The researcher made use of discussion as an activity method as a way of lesson delivery in class. The discussion method was always blended with varied activities, teaching and learning aids as and when necessary and appropriate, to make lesson delivery practical and student-centred. Students were active in class with the introduction of discussion method of teaching and learning. It resulted in students building confidence and interest in the study of financial accounting

2.4 Data Collection Procedure

Questionnaire and observation guide were used to collect data.

2.4.1 Questionnaire

The questionnaires were distributed to forty students and four teachers in the business department. The respondents were allowed two days to submit the questionnaire. Some respondents were able to complete and submitted it on the same day while others submitted the remaining on the second day. Students were also guided on how to answer the questionnaires. The questionnaires were developed by the researcher under the guidance of his mentor. The questionnaires were used at the diagnosis stage to identify the problem in the class room.

2.4.2 Observation

The observation was conducted by monitoring records of students' performance in financial accounting, students and teachers' regularity to financial accounting class, students' participation in class activities and school activities that disturb instructional on was hours. The observation was done without the notice of the students.

Results of the observation: it was observed that most students were always absent from financial accounting class. Students sometimes submit assignment but for a week they never brought their assignments. Students sometimes participated actively in class activities. The researcher observed that teachers sometimes applied the wrong method in teaching financial accounting. Finally, it was observed that school activities like inter-school games did not mostly interrupt financial accounting class.

2.5 Data Analysis

Descriptive analysis was used to analyze the data. Percentages corresponding to the absolute figures were used in the presentation of statistical tables. This approach was used for easy understanding of findings.

Though the sample size was 40 students, the result was generalized to the whole class.

2.6 RESULTS OF THE STUDY

2.6.1 Introduction

This chapter deals with the analysis and discussion of the results that were collected out of the data. Various strategies were sought in the study to improve performance of students in financial accounting at Afua Kobi Senior High School. Over all forty students responded to the questionnaire. All the forty students were females.

2.6.2 Respondents Profile

Gender

All the respondents were female since the school is holistically a Girls' school.

Age

Table 1: Age Distribution of Respondents

Age Range	Number of Students	Percentage
13 – 15	10	25
16 - 18	20	50
19 – 20	10	25
Total	40	100

Source: Author's Field Survey, 2017

2.6.3 Pre-intervention Results, Analysis and Discussion

The following are the results, analysis and discussions preceding the changes the researcher introduced into the classroom.

Table 2: Students' performances in first year third term examinations.

Marks	Grades	Frequency	Percentage	Remarks
80-100	A1	0	0%	Excellent
75-79	B2	2	5%	Very Good
70-74	B3	1	2%	Good
65-69	C4	2	5%	Credit

60-64	C5	3	7%	Credit
55-59	C6	5	12%	Credit
50-54	D7	5	12%	Pass
45-49	E8	20	45%	Weak Pass
00-44	F9	5	12%	Fail
Total		43	100%	

Source: Author's Field Survey, 2016

Table 2 shows the performance of students at the end of first year third term examinations. 0(0%) had A1, 2(5%) students had B2, 1(2%) had B3, 2(2%) had C4, 3(7%) had C5, 5(12%) had C6, 5(12%) had D7, 20(45%) had E8 and 5(12%) students had F9.

The information gathered above showed that the form two business students of Afua Kobi Ampem Senior High School were performing very poorly in the area of Financial Accounting thus the need for this study.

Table 3: Pre-Test Results

Marks	Frequency	Percentage
0 – 5	20	46.5
6 – 10	13	30.2
11 – 15	7	16.3
16 - 20	3	7.0
Total	43	100

Source: Author's Field Survey 2017

The results presented in Table 2 and 3 showed that students' performance in the previous terms's examinations and pre-test was not encouraging. This is because from the data analysis 10 students representing 23% scored above 10 marks and 77% got below 10 marks this confirms that the discussion method of teaching was not effectively used. Also 77% failure of the students in the pre-test endorsed the findings of Ogunu (2000), and WAEC (2004) analysis of WASSCE 1998, 1999 and 2000 students' performance in financial accounting, with reported failure rate of 52.48%, 58.38% and 51. 2%. This is as the result of an ineffective teaching strategy implemented by the teacher; in this Students were not engaged in enough activities during the financial accounting lessons. There were no enough discussions, group presentations and students were not motivated

to learn financial accounting. This performance also confirms that teachers were using only “notes delivery” or lecture method of teaching and this did not help students to manipulate and formulate formulae, develop problem solving skills, go beyond stating definitions, critical thinking and to develop practical skills. These resulted in students’ inability to answer questions which demanded more than stating definitions and formulae, hence the poor performance in the pre-test. Looking at the above tables, majority of the students could only score between 0 and 5 out of 20 marks. This also confirmed their inability to answer questions that needed critical thinking and application of content learnt.

2.6.4 Post Intervention Results, Analysis and Discussions

The tables below display the data collected through the use of the questionnaire.

Table 4: How well has the discussion method of teaching financial accounting helped you in the study of Financial Accounting?

Response	Number	Percentage (%)
Very Well	38	95
Well	2	5
Average	0	0
Very Bad	0	0
Bad	0	0
Total	40	100

Source (Author’s field survey, 2017)

From Table 4.3.1 above, majority (95%) of the students were of the view that the discussion method of teaching was very instrumental, thus excellent in the study of financial accounting. 5% said the discussion method is very good to them.

This improved upon their understanding level and their ability to remember facts and theories, skills and concepts. The discussion method also made learning interesting and enjoyable to students thereby improving upon their participation in lessons. The students were encouraged to be creative, curious, develop initiatives and should be able to discover new knowledge, it also encouraged the students to develop interest and love for financial accounting. This improvement confirmed the assertion by Farrant (1982) that, students learn best by doing and find interest and enjoyment in activities. The discussion method of teaching though time consuming, foster cooperation among students as they interact with each other in various activities. They will also

learn the spirit of sharing as they borrow equipment and tools from group members; this confirms the assertion by Kwarteng and Goodchild (2005).

These methods helped students in studying the subject because as they prepare every day to either write a test, quizzes or do exercises, it makes them to constantly remember what have been learnt.

From the table, it can be concluded that the discussion method helped the students to improve upon the study of financial accounting.

Table 5: How often did you participate in group assignments and presentation?

Response	Number	Percentage (%)
Always	36	90
Very often	2	5
Often	2	5
Never	0	0
Total	40	100

Source (Author's field survey, 2017)

From Table 5 above, majority (90%) of the students said they fully engaged themselves in group discussions and participated in doing group assignments and presentations. 5% said they participated very often and 5% said they often participate in group assignment and discussions. None of the students wholly absented themselves from participating in group assignments, discussions and presentations.

This intervention activity gave students the opportunity to explore and manipulate a lot of teaching and learning materials during and after lessons. Many of the concepts were demonstrated practically which helped students grasp these concepts and principles in accounting. For example, formation of partnership, students had the opportunity to use the constitution of Ghana as a guide to generate partnership deeds within themselves without necessarily memorizing from a pamphlet. Due to this exposure, majority of the students answered the post-test assessment questions correctly. This shows how practical demonstrations, discussions and presentation have contributed to students understanding of lessons and their subsequent applications of the knowledge gained using their cognitive and psychomotor skills in financial accounting, Thomson and Zeuil (1999). Due to the improvement in students' performance in the post-test, it is clear that students developed a positive attitude towards the subject as a result of their interaction with teaching and

learning through their own research. It also shows that the interaction activities used by the researcher to remedy the situation made a great impact.

Table 6: Motivation has sustained your performance in Financial Accounting

Response	Number	Percentage (%)
Strongly agree	38	95
Agree	0	0
Disagree	2	5
Strongly disagree	0	0
Total	40	100

Source (Author's field survey, 2017)

From Table 6 above, majority of the students (95%) said the use of motivation has helped them to sustain their performance in financial accounting. 5% of them said they disagree to the fact that motivation has helped sustain their performance in financial accounting. Students were made to be aware that when they performed well in exercises or quizzes and questions asked in class, an award will be given to them. At first students did not believe but when awards were given to students who performed well, other students also tried to put up their best to merit an award in the form of cash, books from UEW – K, free lunch, clap and punishment. The motivational and intervention methods introduced help improved and sustained the performance of students significantly as evidenced in the post intervention results. This improvement confirmed the assertion of Kohn (1993), that students who were given regular assessment (test and exercises) used mistakes as feedback to make adjustment in learning.

In conclusion, motivation is a tool used in helping students to enhance and sustain their performance in the study of financial accounting.

Data on students' achievement after implementation of the intervention design

Table 7: Students' Performances in Second Year First Term Examinations.

Marks	Grades	Frequency	Percentage	Remarks
80-100	A1	10	23%	Excellent
75-79	B2	10	23%	Very Good
70-74	B3	5	12%	Good
65-69	C4	6	14%	Credit
60-64	C5	6	14%	Credit

55-59	C6	4	9%	Credit
50-54	D7	2	5%	Pass
45-49	E8	Nil	Nil	Weak Pass
00-44	F9	Nil	Nil	Fail
Total		43	100%	

Source: Author's Field Survey, 2017

Table 7 shows the performance of students at the end of second year first term examinations, after the implementation of the interventions.

10(23%) students had A1, 10(23%) students had B2, 5(12%) had B3, 6(14%) had C4, 6(14%) had C5, 4(9%) had C6, 2(5%) had D7 and no student had E8 and F9.

The results obtained from the post intervention assessment (Table 7) indicated that, the average performance of the students has improved. This is due to the introduction of the appropriate intervention activities kept in place to help the students improve upon their performance in financial accounting. This implies that the differences in activity method and the discussion method scores is not a chance factor but an indication of effectiveness of activity/discovery method over other method of teaching and learning financial accounting concepts. In this respect, activity or discovery method of instruction can be said to be a better method of laying solid foundation and enhancing students' understanding, interpretation and application of financial accounting rules, concept and principle to modern day business activities. All is as a result of its achievements in the post test conducted after its implementation. Based on this analysis, the activity based method has really brought improvement in accounting performance confirming the assertion by Farrant (1982) that, students learn best by doing and find interest and enjoyment in activities. The way the students approach the practical questions also indicated that the activity method of teaching enhanced their understanding on how to make proper entries resulting in an improved performance.

3. SUMMARY, CONCLUSION AND RECOMMENDATION

3.1 SUMMARY OF THE MAJOR FINDINGS

From the analysis, our interaction with the teachers of Afua Kobi Ampem Girls' Senior High and observation, the followings were found to be the major findings of the study as far as improvement of performance through using the activity based method of teaching financial accounting is concern.

- We discovered that practical method of teaching arouses students' interest in an instructional session.
- It was also revealed that students remain active in class when teaching involves demonstrations and students participation
- We found that poor performance is as result of ineffective instructional procedures employed by teachers in the classroom.
- As part of our finding, we realized that students' performance improves when activity based method of teaching is used
- Observations also revealed that teachers used the lecture method of teaching more than the practical method without teaching and learning materials.
- Interaction with teachers and students also revealed that, insufficient tools equipment and test books, lack of students' motivation, truancy on the part of some students, inadequate involvement of students in practical lessons and the perceived difficulty of financial accounting also led to the poor performance of the students.

4. CONCLUSIONS

The outcome of the research revealed that;

- The use of discussion method helped students to find concepts on their own as they are involved in various activities. Students' performance increased significantly since students remember all entries as they appeared class during teaching. All concepts taught with discussion method were still refreshing in students' memories as their performance depict.
- The use of practical demonstrations, group assignment and presentation in financial accounting lessons in Afua Kobi Ampem Girls' Senior High School has helped to improve students' performance and involvement/participation in financial accounting lessons. It also aroused and sustained student's interest in financial accounting learning. Students understood and retained knowledge acquired longer when teaching and learning in involves practical demonstrations by students themselves.
- The use of the motivational strategies helped students to participate fully in the teaching and learning process which made them contribute logically and clarify the areas they were in doubts of.

5. RECOMMENDATIONS

On the basis of the findings drawn on the study of using the activity based method of teaching to improve the performance of students in financial accounting, the following recommendations are made.

- Since no nation can be greater than the quality of her teachers; to improve the nation's standard of living and reduce crime rate, unemployment, industrial inefficiency, high capital flight to overseas countries through employment/engagement of expatriates, the educational sector should be improved through training of teachers in the use of effective instructional method in the classroom, especially on the use of activity method in financial accounting instruction.
- Professional bodies such as National Association of Business Educators (NABE), Governmental Bodies such as National Business and Technical Education Board (NABTEB), West African Examination Council (WAEC) and National Examination Council (NECO) should organize seminars and workshops and make it compulsory on the use of activity based method in teaching financial accounting and other effective methods of teaching other courses.
- Incentives such as scholarships, grants or loans should be made available to research students and institutions to carry-out more work or study on effective strategies in classroom instructions in general and particularly more study should be done on various techniques of using activity based method in classroom teaching and learning.
- The Ghana Education Service and the Curriculum Research and Development Division should also take a second look at the broad nature of the subject.
- Teachers should give enough exercises and assignments and mark them promptly and return them to students. This serves as a feedback for the students to evaluate their performance.
- The Ghana Education Service (GES) in collaboration with the Ministry of Education (MoE) should undertake constant supervision of the work of teachers to ensure that teachers' performances are improved.

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