



ASSESSMENT OF THE INFLUENCE OF AVAILABILITY AND USABILITY OF INSTRUCTIONAL MATERIALS ON STUDENTS' PERFORMANCE IN FINANCIAL ACCOUNTING IN SENIOR SECONDARY SCHOOLS IN EKITI STATE, NIGERIA

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Abstract

This study assessed the influence of the availability and usability of instructional materials on students' performance in Financial Accounting in senior secondary schools in Ekiti State, Nigeria. The study adopted descriptive research of the survey type. The population of this study consisted of all 4,239 students in senior secondary schools in Ekiti State. The sample for the study consisted of all 368 Senior Secondary School Two (SSS II) students offering Financial Accounting teachers in eighteen senior secondary schools in Ekiti State using a multistage sampling procedure. The instruments for data collection were the Availability and Usability of Instructional Materials for Teaching of Financial Accounting Questionnaire (UAIMFAQ) and the Financial Accounting Achievement Test (FAAT). The researcher administered the instrument with the help of three trained research assistants. The data collected was analyzed using both descriptive and inferential statistics. Two hypotheses formulated in the study were tested using Pearson's Product Moment Correlation at 0.05 level of significance. The findings of the study revealed that there was a significant relationship between the availability of instructional materials and students' performance in Financial Accounting in secondary schools in Ekiti State. It also found that there was a significant relationship between the usability of instructional materials and students' performance in Financial Accounting in secondary schools. The study concluded that the availability and usability of instructional materials positively influenced students' performance in Financial Accounting in secondary schools in Ekiti State. The study recommended that government should provide adequate instructional materials for teaching and learning of Financial Accounting in secondary schools. Also, teachers should be taught how to use instructional materials to increase students' performance in Financial Accounting in secondary schools.

Keywords: instructional materials, availability, usability, students' performance

Introduction

The Federal Republic of Nigeria (2014) stated the broad goal of Secondary School Education is to prepare individuals for useful living within society and higher education. To achieve this objective, Secondary School Education in Nigeria has six years duration given in two stages, three years of junior secondary school followed by three years of senior secondary school. Subjects offered in senior school are in three groups – core subjects, vocational and non-vocational subjects. One of the vocational subjects is Financial Accounting. Financial Accounting is one of the vocational electives that students are expected to offer from the list of elective subjects to give a maximum of nine subjects. The aim of the inclusion of Financial Accounting in the senior secondary school curriculum is to build on the work that has been done in Bookkeeping at the Junior Secondary School and also provide the teacher with the framework within which the teaching is to take place.



Instructional materials provide the physical media through which the intents of the curriculum are experienced. They are collections of materials and equipment that process instruction and training; such materials and equipment may be derived from the objectives of teaching and learning. They assist in putting across information and enable both teaching and learning to be effectively done. The importance of instructional materials in enhancing effective teaching and learning of Financial Accounting cannot be undermined due to the positive impact it has on the level of assimilation of students. Teaching and learning of financial accounting in schools without instructional materials such as charts, maps, curves, and graphs will not bring out the expected results. Most researchers have discovered the problem of inadequate instructional materials as one of the major problems that lead to the poor academic performance of students in Financial Accounting. The materials being used in teaching were called instructional materials or teaching aids, they are to assist in the achievement of the stated educational goals and objectives. This means that teaching aids help in teaching and learning and also provide help in developing similar skills in solving relevant problems in financial accounting.

Financial accounting as a subject is very simple but because lack of qualified and experienced teachers to handle the subject makes it difficult for the students in the secondary schools during teaching and learning. The influence of using instructional materials in promoting students' academic performance in teaching and learning in educational development is indisputable. The teaching of financial accounting in Nigerian secondary schools needs to be properly handled. financial accounting contributes to the nation's economic development, hence the need to be taught thoroughly if it is to meet the educational and economic development. More so, financial accounting is one of the core subjects in Senior Secondary Schools and as a vocational subject, it cannot be taught effectively without the use of appropriate instructional materials (Adekeye, 2018). Since the teacher alone cannot provide all the needed conditions for effective teaching and learning, other supporting materials should be provided. It has been observed that students learn better when multiple senses are engaged during instruction. The use of instructional materials is effective in promoting positive learning experiences. Instructional materials provide much-needed sensory experiences that lead to effective and meaningful behavioral changes. Therefore, they are essential tools for improving the quality of teaching and promoting academic performance in Financial Accounting students. However, many teachers tend to undervalue the use of instructional materials in their teaching exercises. Additionally, some of these necessary materials are not always readily available. Unfortunately, many teachers rely solely on verbal instruction when teaching. It is essential to change this negative attitude towards the teaching of Financial Accounting to enhance the quality of education.

The researcher is also of the view that the utilization of instructional materials would make teaching and learning of financial accounting interesting and comparatively easy. This study is of the view that instructional materials for teaching financial accounting should be selected, supplied, and used effectively. The realization of this objective depends on the utilization principles. These principles include; learner characteristics, behavioural objectives, and instructional constraints. In making use of any instructional material, such material must be previewed, that is, having full knowledge of the material, prepare the environment where it will be used; prepare the audience by making sure that the material used will attract attention, arouse, motivate and provide the rationale and finally present which could be used in the beginning, middle or end of a lesson. Observations showed that one of the major factors that affect teaching and learning is the ability of the teacher to utilize instructional materials in the process of teaching. If the instructional materials are properly selected and used creatively by the teacher the possibility of students learning and retaining what they have learnt is very high. This study, therefore,



seeks to assess the instructional materials in teaching and learning financial accounting in senior secondary schools.

Statement of Problem

Many financial accounting teachers appear to lack the necessary expertise in selecting and utilizing relevant instructional materials, leading to ineffective teaching and learning of financial accounting. This is evidenced by students' poor performance in financial accounting exams such as the Senior Secondary School Certificate Examinations conducted by the West African Examination Council and National Examinations Council (NECO). Despite the efforts made by educational stakeholders, including teachers, school administrators, and parents, the majority of students still perform below the expected standard. Although various teaching methods and approaches have been introduced by teachers, it appears that they abstractly teach the subject matter, making it difficult for students to understand. It also seems that teachers are not up-to-date with the current trends in education regarding the teaching and learning of financial accounting. This lack of awareness may be contributing to the poor performance of students in this subject.

Research Hypotheses

The following hypotheses will be tested in the study:

1. There is no significant relationship between the availability of instructional materials and students' performance in Financial Accounting in secondary schools.
2. There is no significant relationship between the usability of instructional materials and students' performance in Financial Accounting in secondary schools.

Research Method

A descriptive survey research design was adopted for this study. The population of this study consisted of all 4,239 students from 197 senior secondary schools in Ekiti State spread across the three senatorial districts in Ekiti State. The sample for the study consisted of all 368 Senior Secondary School Two (SSS II) students offering financial accounting teachers in eighteen senior secondary schools located in nine Local Government Areas (LGAs). The selection was done using a multistage sampling procedure. During the first stage, two Local Government Areas (LGAs) were randomly selected from each of the three senatorial districts of Ekiti State making a total of six LGAs. The second stage involved selecting three schools from each of the six LGAs, making a total of eighteen schools chosen through a simple random sampling technique. Finally, in the third stage, all the SSS II students enrolled in Financial Accounting courses in the eighteen selected schools were selected for the study using a purposive sampling technique.

The instruments for data collection were the Availability and Usability of Instructional Materials for Teaching of Financial Accounting Questionnaire (UAIMFAQ) and the Financial Accounting Achievement Test (FAAT). The questionnaire was divided into three sections A, B, and C. Section A dealt with demographic data of the teachers such as school location, Qualification(s), and gender. Also, section B contained items that focused on the availability of instructional materials, and utilization for teaching financial accounting while section C focused on the usability of instructional materials. All the items were on a 4-point scale namely Often (4), Not often (3), Rarely (2) Not in use. Both face and content validity of the instrument was ensured by the experts in the Departments of Vocational and Technical Education as well as in Test and Measurement, Faculty of Education, Ekiti State University, Ado-Ekiti. To ensure the reliability of the instrument, test re-test reliability method was adopted. The instrument was administered to 20 respondents outside the sample twice within two weeks and the scores

generated were analyzed using Pearson's Product Moment Correlation Analysis while the reliability coefficient of 0.86 was obtained. The data collected were Pearson's Product Moment Correlation at 0.05 level of significance.

Results

Hypothesis 1: There is no significant relationship between the availability of instructional materials and students' performance in financial accounting in secondary schools.

Table 1: Relationship between Availability of Instructional Materials and Students' Performance in Financial Accounting

Variable	N	Mean	SD	Df	rCal	Sig.
Availability of Instructional Materials	368	11.713	9.817	366	0.565	0.00
Students' Performance	368	11.218	8.981			

*P>0.05

According to Table 1, the calculated r value was 0.565 and the calculated significance value (0.00) was less than the significance value (0.05). Therefore, the null hypothesis, which suggests that there is no significant relationship between the availability of instructional materials and students' performance in financial accounting in secondary schools, was rejected. This indicates that there is a significant relationship between the availability of instructional materials and students' performance in financial accounting in secondary schools and that the availability of instructional materials positively influenced students' performance in financial accounting in secondary schools in Ekiti State.

Hypothesis Two: There is no significant relationship between the usability of instructional materials and students' performance in Financial Accounting in secondary schools.

Table 2: Relationship between Usability of Instructional Materials and Students' Performance in Financial Accounting

Variable	N	Mean	SD	Df	rCal	Sig.
Usability of Instructional Materials	368	11.126	8.819	366	0.782	0.00
Students' Performance	368	11.218	8.981			

*P>0.05

According to Table 2, the calculated value of r was 0.782 and the calculated significance value (0.00) was greater than the significance level of 0.05. As a result, the null hypothesis that there is no significant relationship between the usability of instructional materials and students' performance in financial accounting in secondary schools was rejected. This indicates that there is a significant relationship between the usability of instructional materials and students' performance in financial accounting. In other words, using instructional materials had a positive impact on students' performance in financial accounting in secondary schools in Ekiti State.

Discussion

The findings of the study revealed a significant relationship between the availability and usability of instructional materials and students' performance in financial accounting in secondary schools. The



availability of instructional materials positively influenced students' performance in financial accounting which is in agreement with the finding of Odo (2015) that the availability of instructional had a positive influence on students' performance in Economics and Financial Accounting in secondary schools. However, it disagrees with the views of Aguolu and Aguolu (2008) who suggested that the availability of instructional resources might not necessarily lead to encouraging academic outcomes.

Moreover, the study found that the usability of instructional materials also had a positive influence on students' performance in financial accounting in secondary schools. The use of appropriate instructional materials was found to boost students' academic performance, which is consistent with Okoji's (2013) that the use of appropriate instructional materials boosts the performance of students in secondary schools. However, it disagrees with the finding of Isola (2010) that teachers faced difficulties in adopting and using instructional materials, leading to poor academic performance among students.

Conclusion

The findings of the study concluded that the availability of instructional materials positively influenced students' performance in financial accounting in secondary schools. The study also concluded that the usability of the available instructional materials contributed to students' performance in financial accounting in secondary schools.

Recommendations

The following recommendations are made based on the findings and conclusion of the study:

1. Government should provide adequate instructional materials for teaching and learning of Financial Accounting in secondary schools.
2. Teachers should be taught how to use instructional materials to increase students' performance in financial accounting in secondary schools.

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