Pak. j. life soc. Sci. (2025), 23(2): 746-759 E-ISSN: 2221-7630;P-ISSN: 1727-4915

Pakistan Journal of Life and Social Sciences

www.pjlss.edu.pk

https://doi.org/10.57239/PJLSS-2025-23.2.00207

RESEARCH ARTICLE

Accounting Education and Student Performance: A Case Study of Post Primay Institution in Nigeria

Ahmed Oluwatobi Adekunle*

Walter Sisulu, University, South Africa

ARTICLE INFO

Received: Jul 17, 2025

Accepted: Sep 24, 2025

Keywords

Accounting Education
Student Performance

Case Study

Nigeria

***Corresponding Author:**

ABSTRACT

To support managerial decision-making, accounting is a set of concepts and methods that enable the recording, interpretation, and dissemination of financial data to interested parties. Principle of Accounts are taught by qualified teachers according to the data presented in the analysis, it is noted that students' computational abilities make the principle of accounts challenging. Sequel to this, this study aims at investigating accounting education and student performance: a case study of post primary institution in Nigeria. The participants in this study were residents of Enugu South Local Government Area, Nigeria. The research selected for this study was descriptive research design and sample technique of random sampling was used. The results based on respondents' responses show that computational abilities for principle of account is a problem for students. The study recommends that students should be introduced to the different books of accounts used in contemporary offices, such as the balance sheet, trial balance, ledger, and cashbook. This could be accomplished by taking them on field trips to large organizations that use the books of accounts.

INTRODUCTION

Accounting is defined by the American Institute of Certified Public Accountants as "the act of recording, classifying and summarising in a significant manner and in terms of money transactions and events which are part (at least) of a financial character, and interpreting the results thereof." Accounting is also defined as the process of identifying, measuring, and communicating economic information to permit informed judgment and decision by users of the information (Gupta, 2017). The purpose of the following definitions is to prepare students generally for the study of financial accounting and to pique their interest in the subject (Eze et al., 2015).

However, it seems that the American Accounting Association's definition focuses more on investment choices that are based on accounting data. Investment decisions, whether made by investors purchasing stock in a company or by a company using its available funds, entail locating investment opportunities and evaluating or analysing the different options using good economic principles. The association of national accountants of Nigeria defines accounting. "As the classification, analysis, and documentation of financial transactions and the determination of the impact of such transactions on a business's financial position and performance." This entails being aware of the daily financial transactions.

According to Kutluk et al. (2015), the origins of accounting and bookkeeping in Nigeria can be traced back to the missionaries and private commercial schools of 1900. These missionaries, accompanied by their cousins, introduced bookkeeping as an apprenticeship program when the apprenticeship agencies were unable to meet the needs of clerical and bookkeepers. To train these workers, pre-service education programs were organized in academic institutions and proprietary schools. An increase in interest in business courses was caused by the early 19th century's rapid corporate expansion and the necessity for more clerical workers, bookkeepers, and stenographers (Okafor, 2012).

Early in the 20th century, educators' concerns about commercial courses increased, and as a result, the U.S.A. Phelps-Stokes Fund established two commissions in collaboration with the International

Education Board (Abbot et al., 2013). The Phelps-stroke fund is an American philanthropic foundation concerned in African. Thomas Jesse Jones, an American sociologist who taught at the renowned Hampton Institute, an American Negro college, served as the Commission's leader. The commission was the driving force behind the development of technical and commercial training. The commission suggests that a government department administer and oversee the initiative (Ramen et al., 2016). They emphasize the value of accountancy, which paved the way for the first comprehensive secondary school, Boys High School, Nonny, to open its doors in April 1900. Their coursework includes both technical and business courses. Between 1900 and 1935, the necessity for these business schools became essential due to the shifting social landscape. Their products, such as stenographers, secretaries, and accountants, are so essential that no business or sector can function without them. The federal and state governments began supporting the courses as the demand for these products increased. Secondary schools began incorporating this subject into their curricula as a result. This resulted solely from the commercial school's inability to provide enough accounting personnel required. To meet the needs of private commercial schools, a lot of attention was also placed on the subject account at the secondary school level (Ugwoke et al., 2020).

Nigeria currently uses several public exams, including the GCE and SSCE (internal and private), as benchmarks for evaluating performance standards. Therefore, the performance in the SSCE (internal and private) is the focus of this study. The belief that education is the cornerstone of national growth is nearly universal (Garkaz et al., 2011). Our degree of educational growth determines how far we can advance in our personal development. Given this, it will be crucial for us to pay close attention to our pupils' academic performance and the caliber of education they received. Considering this, our government (at all levels) is taking the time to acknowledge our educational system to promote high-quality and useful education (Ijere et al., 2015). Once more, this supports (believes) the necessity of the research issue. We anticipate that it will significantly improve the way that accounting principles are taught and understood in our secondary or post-primary educational institutions.

Abdulla et al. (2020) support their position by stating that "the declining statistics of successful performance in accounts in WASC is very easily demonstrated between 1990-1993, the percentage of passes of candidates have stood as follows June 1990 – 53.18, June 1991 – 48.61, and June 1992 – 46.02." The issue of students' performance in principles of Account in schools in Enugu South Local Government Area has drawn a lot of divergent views, many of which are matters of opinion that still need to be supported by facts and figures before they can be trusted (Oko, 2016). According to Ismail (2011), the question of whether principles of accounts is a recluse in the commotion surrounding our students' educational attainment in the cost primary institutions is raised by the steadily declining performance, which may indicate that principles of accounts is not the "odd man out" when it comes to student poor performance. This study seeks to access accounting education and student performance in post- primary institution, Nigeria.

LITERATURE REVIEW

Usman (2021), principles of account is the art of documenting, categorizing, summarizing, analyzing, interpreting, and reporting to interested parties on the financial transactions and position of an organization. It is designed to prepare students in general for the study of accounting in all its forms as well as financial accounting. It also includes the process of identifying, measuring, and communicating economic information so that users of the information can make informed decisions.

Accounting involves generating information to meet these needs, and the part of the accounting process that deals with the analysis, classification, and recording of financial transactions is called book-keeping, while the part that deals with the interpretation and communication of financial information is often referred to as accountancy (Hosal-Akman, 2018). Nevertheless, the three activities of analysis, interpretation, and reporting are the higher order duties of accountants. It is not an easy task to prepare a report or statement for interested users of accounting information, which include investors and shareholder management, employees and union heads, customers and suppliers, the press and the public, and government agencies (Ishak et al., 2008). Adeleke et al. (2013) state that accounting is a measurement-related process that involves gathering, classifying, and presenting data on economic activity in the form of events and transactions. This data is then converted into monetary terms for display and appropriate communication to internal and external user groups for planning, controlling, reporting, and decision-making activities.

The language of modern business and a tool for business decision-making, accounting is a major foundation subject in tertiary institutions around the world due to its overwhelming utility value (Simga-Mugan et al., 2010). A basic understanding of the subject is essential for understanding other related disciplines in business studies and the humanities in general. Despite this, many students appear to be afraid of accounting, which can be explained by the subject's enormous amount of data. Like all other subjects, accounting was a key learning point that should be understood if the supporting data treatment can be appreciated. The true issue, however, is with the frequent presentation style used in both classroom delivery and textual presentation of the subject (Olugbenga et al., 2020).

Accounting is a system of principles and techniques that allows the recording, interpretation, and communication of financial information to interested parties as an aid to managerial decision making. In essence, accounting principles are not absolute precepts or fundamental laws; rather, they are practical prescriptions, rules, guidelines, and generalizations that have developed over time through trial and error and that provide a framework for accounting practice (Issahaku, 2017). The purpose of accounting principles is to establish a very strong foundation in financial accounting by emphasizing both the learning points and the treatment of accounting data in each of the key components of the subjects (Boon et al., 2020).

Both at the macro and micro levels, the functions of accounting in society can be observed. The functions of accounting within an organization are examined at the micro level, while the roles of accounting in society at large are examined at the macro level (Ndinechi et al., 2013). Every organization participates in the mobilization, use, and distribution of financial resources, as well as the payment of rewards or returns to the financial resource suppliers (Papageorgiou, 2018). Accounting plays several responsibilities at the micro level to make sure that resources are sourced and used in an inexpensive and efficient manner and that those who offer them are compensated (Graschitz et al., 2020).

Accounting involves several tasks, including recording business transactions. According to Chetty et al. (2011), recording an event in the hedger is known as making an entry as the principal (main) book of accounts. The hedger is where an entity's accounts are kept. The double entry principles require that the giving action and the receiving action related to a single business transaction be recorded separately (Okolie et al., 2014), meaning that each business transaction is recorded in two different places in the hedger, that is, in two different accounts. According to Park et al. (2019), the terms credit and debit evolved because when a transaction is recorded, the fact that a "giving" has been made is recorded in one account, and the fact that a "receiving" has also been made simultaneously is recorded in another account. These recordings are also made in the opposite manner to reflect the opposite nature of the giving and receiving actions.

Lack of teaching aids is one of the factors that contribute to students' poor performance in post-primary accounting principles. Teaching accounts necessitates the constant use of teaching aids, as instructional materials are designed to give students hands-on experience. In accounts, in particular, the use of teaching aids is crucial to concretizing the numerous abstract concepts and terminologies in the subjects (Elvis, 2013). Improper career counseling is another factor that contributes to students' poor performance; some parents even go so far as to suggest to their children the kind of career they would like them to pursue because they like it or perhaps because they have seen someone else who may have succeeded in the course, without determining their ward's aptitude for the course (Ogbuowelu, 2019). Principles of accounts is a subject that involves some complex arithmetic and statistical computations, and students who are unable to handle it tend to drop out, which has the result of students completing the course only marginally (i.e., poor performance). Students' poor performance on the SSCE exam is also a result of their own actions. Students no longer prefer handwork, particularly those taking school certificate exams. Only a small percentage of pupils who understand why they are at school confront their peers. In short, they have no defined personal plans or a feeling of purpose. They will not know when or how to do it unless they know what they are going to do (Pulato et al., 2014).

An informal survey of the educational system showed that, in comparison to the time allotted to other subjects, very few periods were devoted to principles of accounts. It is hard to find a subject that is not confronted with some sort of issue, and it seems that the field of accounting records has the lowest performance on school certificate exams. This is a depressing situation. Another factor

contributing to students' poor performance is the lack of qualified accounting teachers, the majority of whom are graduates of commercial schools who find it challenging to instruct students under them (Kukreja, 2013). Another contributing aspect is the dearth of vocational guidance counsellors; there are very few guidance counsellors in secondary schools who can advise students and explain the significance of accounting and the fantastic opportunities that await them if they pursue it. Once more, the subject of accounting is always introduced at the first grade, when the student must have completed three years of secondary school. The last year of secondary school is the only time this topic is taught. Since the subject is so broad, more ground will not be covered in the next three years. Accounting teachers lack incentives because private institutions do not receive government funding (Yusoff, 2019).]

Securing talented educators who possess the skill of teaching and can leave an impression on their students is the greatest accomplishment. It may be accurate to state that highly qualified teachers should teach the topic due to its seeming difficulty. It follows that low motivation and interest among pupils often result in subpar performance, particularly when they are taught by inexperienced teachers. Therefore, hiring accounting professors with specialized training who possess the ability to influence information is necessary. Additionally, for pupils to do better on tests such as the WASC/GCE, the subjects should begin in class one to provide them with a thorough understanding of the material. In the end, we find that students who enrol in or choose Principles of Accounts are those who are good and interested in mathematics and related disciplines. This is because the course requires some complex arithmetic and statistical calculations. Muda et al. (2013) state that their extensive teaching experience has led them to the conclusion that "very short steps are the best way to teach accounting." This is because some accounts are repeated, each time adding a new entry. The purpose of this is to allow students to see the gradual "build up" of the accounts, and it is also important to show them where the most recent entry came from. As a result, when teaching accounts as a subject in school, every account prepared should be shown step by step.

Constant practice is another way to succeed in the accounting exam; the author has included a series of graded exercises at the end of each chapter. As a result, perfect success can only be attained when students practice enough before the actual exam. Students who wish to succeed should study a lot to prepare for the test. The British editions of all commercial subjects must be revised to meet the needs, goals, and requirements of candidates preparing for bookkeeping, accounts, and any other commercial subject in WASCE and other exams in the West Africa Coast (Prochazka, 2016). To make the numerous abstract concepts and terminology in accounting more concrete, instructional aides are essential. As a result, teaching accounting necessitates the continuous use of teaching aids. The purpose of this is to provide pupil's real-world experience. The choices of instructors and the activities that students engage in are closely linked to the resources that will support and enhance learning. These can inspire students and are useful tools for illuminating and explaining the topic matter. Students will inevitably do poorly in environments where they are not adequately prepared (Oko, 2016).

By offering them compensation comparable to that of their counterparts in the private sector, the government should take the issue of teacher training seriously and prevent these accounting teachers from leaving. Furthermore, it is recommended that teachers provide students with sufficient motivation for continuous practice, and that Nigerian and current textbooks be made available (Olugbenga et al., 2020). As such, efforts should be increased to provide students with a solid foundation in mathematics and to familiarize them with the different books of accounts used in contemporary offices, including the trial balance, cash book, ledger, and balance shut. One way to achieve this would be to take students on field trips to large organizations that use the books of accounts.

Umoru and Haruna (2018) explored the influence of demonstration and lecture approaches on financial accounting students in Adamawa State. They used a quasi-experimental methodology and discovered that the demonstration method had a substantial impact on student performance compared to the lecture method. Trabulsi (2018) Accounting students' opinions about modern and traditional teaching approaches were examined, and it was discovered that there was a favorable relationship between the two. Muema, Mulwa and Mailu (2018) An investigation into how teaching strategies affect math students' academic performance in Dadaab revealed a favorable relationship between student achievement and ICT-based teaching strategies. Abbey and Okorogba (2017) found

that students taught utilizing this strategy fared better when comparing the impact of instructional videos on their financial accounting performance. Nazli and Can (2017) investigated how teaching strategies affected accounting students' academic achievement and discovered no discernible difference between cooperative and traditional learning approaches.

Ahmadu (2016) conducted a study on the impact of direct and cooperative teaching methods on students' accounting performance in North-East Nigeria's, the study employed a quasi-experimental design, with a sample size of 162 students out of a population of 482 selected students in federal colleges of education offering accounting and used a Financial Accounting Achievement Test for primary data collection. The study examined the effects of direct and cooperative teaching methods on students' accounting performance in North-East Nigeria's federal colleges of education. The findings indicated a significant difference in the academic performance of students taught using the direct teaching method and those taught using the cooperative method.

Blazar (2016) The study, which used experimental design and involved 111 teachers from 26 schools in three anonymous districts, examined the relationship between teaching methods and students' academic performance, attitudes, and behaviors. The findings indicated that student outcomes on a low-stakes math test were positively correlated with inquiry-oriented instruction.

Ramen, Moazzam and Jugurnath (2016) used a survey research approach, with a sample size of 151 students from different educational institutions, to compare the efficacy of traditional and modern accounting teaching methods in Mauritius schools. The study used primary data sources, such as questionnaires and interviews, and secondary data sources, such as databases and articles. The findings indicated that students thought the hybrid approach was innovative and preferred a combination of traditional and modern teaching methods.

METHODS

Using a systematic random sampling of secondary schools that implement accounting principles in Enugu South Local Government Area, the researcher will employ a descriptive approach, which entails the standard collection, analysis, and interpretation of a set of data to explain the underlying factors surrounding the problems that prompted the research. The study aims to examine accounting education and student performance in post-primary institutions with reference to Enugu South Local Government Area in Nigeria. The population consists of all Principle of Accounts teachers and students at a few chosen secondary schools in the Enugu South Local Government Area.

Students from the chosen schools will be chosen by the researcher using random sampling, and Principle of Accounts teachers from those schools will also be used. Although the Enugu South Local Government Area has secondary schools, the researcher only chose a few. Both boys' and girls' schools are included in the selection process. There are many secondary schools offering Principles of Account, but the researcher used systematic random sampling in selecting schools. The researcher population was put at 17 and 183 made up of teachers and student respectively. The population can be sub-divided as follows in the table below:

Table 1: Population of the Study

S/N	Names of Schools	Teachers	Student	No of Respondents to Questions
1	Union Secondary, School Awk	2	22	16
2	Girls Grammer School, Awk	2	15	13
3	Uwani Secondary School, Uwani	2	10	10
4	Idaw River Secondary School	1	20	13
5	Army Day Secondary School	1	14	8
6	Maryland Secondary School	1	18	12
7	College of immaculate Conception	2	24	20
8	Queens Secondary School	2	26	21
9	Urban Girls Secondary School	2	21	18
10	Metropolitan Secondary Sch.	2	13	9

Source: Author's Compilation, 2025

In determining the sample size, no yardstick was used in deciding how many questionnaires were to be sent to any group or was any used, in knowing which teacher or student at the schools to sample. A sample technique of random sampling was used in other to gather the information on a relevant range of operation. Questionnaires will be used in the gathering of data. The framework of open-ended type of questionnaire will be used. This implies that the respondent is required to select the choice that best fits his response when a question is posed, and multiple options are provided. To confirm the information gathered, the researcher will additionally employ conducted observation. Teachers and students will both be given questionnaires. Finally, the researcher employed oral interviews, journals, and newspapers to enhance data collection, and the library is a popular place to find information.

The number of responses on the same option gives the number of respondents in support of a particular option. The analysis will be done in tabular form. The response for each of them will be written as a raw score and later converted to percentage, which will be used for data analysis and for more clarification to readers, while the analysis is done in a tabular form to have a comparison of percentage.

Note: The number of questionnaires distributed to the post-primary institution in Enugu South Local Government Area. The numbers returned and analysed are stated in the table below:

Table 2: Analysis of the distributed Questionnaire

S/N	Names of Schools	Distributed	Returned	Analysed
1	Union Secondary, School Awk	25	16	16
2	Girls Grammer School, Awk	25	13	13
3	Uwani Secondary School, Uwani	25	10	10
4	Idaw River Secondary School	25	13	13
5	Army Day Secondary School	25	8	8
6	Maryland Secondary School	25	12	12
7	College of immaculate Conception	25	20	20
8	Queens Secondary School	25	21	21
9	Urban Girls Secondary School	25	18	18
10	Metropolitan Secondary Sch.	25	9	9
	Total	250	140	140

Source: Author's Compilation, 2025

RESULTS AND DISCUSSION

Presentations and Analysis

To this effect, the researcher visited ten secondary schools in Enugu South Local Government Area. Then 250 questionnaires were distributed. An average of twenty-five (25) questionnaires were distributed to each of the post-primary institutions out of which one hundred and forty (40) were returned.

Table 3: Students Response on Whether Computational Abilities for Principles of Accounts is a Problem to Them

Response Alternative	Number of Response	Percentage
Very difficult	70	50
Fairly difficult	45	32.1
Not difficult	25	17.9
Total	140	100%

Source: Author's Compilation, 2025

The result in table 3 in table shows that 70 students which represent 50% see accounts as a very difficult subject while 45 students which represent 32.1% see accounts as fairly difficulty than 25 students which represent 17.9% regards account as not being difficult.

Table 4: Students Response on How They Are Addressed by Their Guidance Counsellor

Response Alternative	Number of Response	Percentage
Regularly	23	16.4
Seldom	41	29.3
Not at all	76	54.3
Total	140	100%

Source: Author's Compilation, 2025

The result in table 4 shows that 23 students which represent 16.4% said that their guidance counsellor addresses them regularly while 41 students which represent 29.3% said solemnly and 76 students which represent 54.3% said not at all.

Table 5: Students Response on How Often They Are Given Take-Home Assignment

Response Alternative	Number of Response	Percentage
Always	49	35
Not always	78	55.7
Once a while	13	93
Total	140	100%

Source: Author's Compilation, 2025

The result in table 5 shows that 49 students which represent 35% said that take home assignment is given to them always while 78 students which represent 55.7% said not always and 13 students which represent 9.30% said once a while

Table 6: **Students Response on Whether They Think Most Students Choose to Offer Principle of Accounts**

Response Alternative	Number of Response	Percentage
My parents urge me	23	16.4
I like studying it	65	46.4
I do very well in it	52	37.2
Total	140	100%

Source: Author's Compilation, 2025

The result in table 6 shows that 23 students which represent 16.4% offers principles of accounts because their parents/relations urge them to offer it, while 65 students which represent 46.4% like studying accounts and 52 students which represent 37.2% offer principles of accounts because they do very well in it.

Table 7: Students Response on Whether They Think Most Students Hate Accounts

Response Alternative	Number of Response	Percentage
Yes	79	56.4
No	46	32.9
I don't know	15	10.7s
Total	140	100%

Source: Author's Compilation, 2025

The result in table 7 shows that 79 students which represent 56.5% said yes that most students hate accounts, while 46 students which represent 32.9% of them said no and 15 students which represent 10.7 said they don't know.

Table 8: Students Response on Their Reasons for Hating Accounts

Response Alternative	Number of Response	Percentage
It is very difficult	71	50.7
It involves maths and calculations	60	42.9
It is a commercial subject	9	6..4
Total	140	100%

The result in table 8 shows that 71 students which represent 50.6% are of the opinion, that students hate accounts because it is very difficult while 60 students which represent 42.9% gave reason of account involving mathematics and a lot of calculations and 9 students which represent 6.4% said that accounts is a commercial subject.

Table 9: Teachers Response on Students Performance in Accounts Compared with Other Subjects

Response Alternative	Number of Response	Percentage
High	-	-
Moderate	50	20%
Low	90	80%
Total	140	100%

The result in table 9 shows that 50 teachers which represent 20% indicated that student's performance had been moderate while 90 teachers which represent 80% indicated low performance and there was no response for high performance.

Table 10: Number of Teachers, Students, Subject Taught and Time Period

School	No. of Teachers & Students	No. of Subjects	Duration of Each Period
Union Secondary, School Awk	14	9	40 minutes
Girls Grammer School, Awk	14	9	- do -
Uwani Secondary School, Uwani	14]	9	- do -
Idaw River Secondary School	14	9	- do -
Army Day Secondary School	14	9	- do -
Maryland Secondary School	14	9	- do -
College of immaculate Conception	14	9	- do -
Queens Secondary School	14	9	- do -
Urban Girls Secondary School	14	9	- do -
Metropolitan Secondary Sch.	14	9	- do -
Total	140		

The data above shows the number of teachers teaching accounts and students in each of the ten secondary schools and the numbers of subjects each of them offers including the duration of each period. Among the ten schools, seven have two teachers each while three schools have one each. Most of the teachers handle more than one subject each in addition to accounts giving us a total of 2 to 3 subjects to a teacher (i.e. 1:2:3). The time for each lesson is 40 minutes.

Table 11: Teachers Response on Whether They Are Pre-Occupied with School Activities That They Scarcely Find Time to Give and Mark Assignment

Response Alternative	Number of Response	Percentage
Yes	-	-
No	50	36.4
Not always	90	63.6
Total	140	100%

The result in table 11 shows that 50 which represent 36.4% responded negatively indicating that they are free and not pre-occupied while 90 which represent 63.6% agreed that they are pre-occupied but not always.

Table 12: Responses on Number of Periods Allocated to Principles of Accounts

Response Alternative	Number of Response	Percentage
2 periods per week	60	45.6
3 periods per week	40	27.2
Once a week	40	27.2
Total	140	100%

Source: Author's Compilation, 2025

The result in table 12 shows that 60 student and teachers representing 45.5% has 2 period per week, 40 which represent 27.2% have 3 periods per week and 40 reveal a period a week (i.e.) one in a week.

Table 13: Responses on Whether Enough Periods Are Not Given to Principles of Accounts

Response Alternative	Number of Response	Percentage
Enough	50	36.4
Not enough	90	63.6
Total	140	100%

Source: Author's Compilation, 2025

The result in table 13 shows that 50 which represent 36.4% hold the opinion that the period is enough while 90 which represent 63.6% are of opinion that the periods are not enough.

Table 14: Responses on Whether They Have Sufficient Teachers for All Relevant Classes

Response Alternative	Number of Response	Percentage
Enough	10	7.2
Not enough	130	92.8
Total	140	100%

Source: Author's Compilation, 2025

The result in table 14 shows that 10 students which represent 7.2% indicated that there were enough teachers while 130 which represent 92.8% indicated that there were not enough teachers to handle principles of account. This might account for the reason why some schools start the study of principles of account in S.S.1. What is done in J.S.S. classes in the name of accounts is business studies of which accounts is one of the components of it. On getting to S.S.S. classes then principles of accounts are separated and studied alone.

Table 15: Responses on Whether Lack of Sufficient Qualified/Professional Teachers in Principles of Accounts is a Problem to Them

Qualification	Table	USSA	GGSA	USSU	IRSI	ADSS	MCSS	CIC	QSS	UGSS	MSS
NCE	25	3	2	4	2	2	4	3	2	1	2
OND	17	1	2	-	3	3	1	1	1	3	2
HND	50	5	5	4	3	4	4	8	6	4	7
B.Sc	48	3	5	4	3	4	4	8	6	4	7
Others	-	-	-	-	-	-	-	-	-	-	-
Total	140	12	12	13	13	14	14	17	14	13	16

Source: Author Compilation, 2025

The result in table 15 reveals that only 25 teachers possessed NCE Certificate, 17 teachers had OND certificates, and 50 teachers possessed HND. Also, 48 teachers possessed B.Sc (i.e) first degree in Accounting Certificate. This reveals that the teachers are qualified to handle the subjects, though the number is not enough. Data obtained were presented and analysed by the tabulating responses to the various questions in the questionnaire.

CONCLUSION AND RECOMMENDATIONS

To support managerial decision-making, accounting is a set of concepts and methods that enable the recording, interpretation, and dissemination of financial data to interested parties. Principle of Accounts has qualified teachers who teach the subject, according to the data presented in the analysis. Additionally, it was noted that students' computational abilities make the principle of accounts challenging. As a result, the pupils reject the subject's anticipated goals. It was found that the classroom schedule did not allot enough time for accounting fundamentals. Teachers and students are unable to complete the accounting curriculum as a whole because of this. Once more, it was observed that most schools in Enugu South L.G.A. lack a guidance counsellor, notwithstanding the significance of vocational guidance counsellors.

Students who are unaware of the significance of accounting principles are affected by this. Researchers found that certain schools in the state do not begin teaching the principle of accounting in JSS1; instead, the subject is taught in SSS1, which results in a lack of coverage of the curriculum prior to the final exam. Additionally, many students avoid studying accounting concepts, just as they avoid studying other numerical subjects like statistics and arithmetic. Students who have poor background in mathematics have often found accounts so difficult that they drop it even when they are interested in it.

There are generally insufficient availability of teaching aids and laboratory equipment in our schools. Since these students were not well prepared for their careers, it goes without saying that we have low expectations for them. As a result, students who are not well prepared are certain to perform poorly. The breath of most business courses was found to be one of the biggest challenges facing students of accounting principles, pointing out that there is a considerable deal of knowledge involved because the disciplines encompass countless themes.

Another limiting issue, though, appears to be the amount of time allocated on the schedule for accounting instruction and learning. When one compares the amount of work required to cover the fundamentals of accounting in the WAEC syllabus with the maximum of one and a half hours often permitted in the schedule, it is easy to see why poor performance results from the syllabus's lack of coverage. The quality of education has declined in tandem with an increase of secondary school fees. Since quality cannot be measured by numerical growth, the finding suggests that there is a decline in quality.

Finally, it was noted that there were insufficient take-home assignments for the kids. This indicates that teachers dominated both teaching and learning. Students learn 90% of what they see, hear, and do, as is well known. As a mathematical subject, accounting principles require the full participation of the relevant column. This suggests that students will not be allowed to post basic accounts after school. This demonstrates that they will not contribute to economic recovery.

The researcher concluded from the data gathered from the questionnaire responses that, despite the teacher's best efforts to make it simpler, most students saw the principle of accounting as a separate subject and so treated it as a straightforward course. There was no guidance counsellor to help the students understand how accounts work, and a shortage of teachers made it difficult to teach the subject. crucial to the world we live in. To become lawyers, doctors, journalists, and other professions, many students chose to major in social studies or the arts. But once they realize how important accounting is to our economy today, they start rushing back to it, and by the time they realize it is late, they will be frustrated since they cannot finally succeed in the subject. Additionally, because they are misguided, that account is challenging, and they enjoy taking easy courses to pursue careers in careers such as journalism, law, or the arts. They will also return to accounting when they realize that it is more essential than the law and other factors in terms of the economy.

The teachers interviewed also attested to the veracity of the students' statements, stating that one teacher oversees the entire school under the principle of accounting for all students from JSS 1 to SS 3, which makes it difficult for the teacher to complete the necessary requirements, such as tests and homework. The question of whether accounting is an art or a science is a crucial one that requires attention. As previously said, the art of documenting, categorizing, and summarizing are aspects of bookkeeping rather than accounting. Accounting today requires knowledge of statistics, linear programming, financial mathematics, and other quantitative techniques. Business activities make decisions about which sources of finance to use, which investments to employ available funds into, and how to distribute the rewards or results of their operation over a period. Accounting must be able to analyse and interpret financial transactions, events, and positions using scientific and mathematical tools and techniques. Accounting helps managers make sure these choices are cost-effective, efficient, and successful.

Therefore, to communicate with management in a financial language and help them make decisions that will yield the desired outcomes, accounting must apply scientific techniques. The fact that accounting is more science than art is supported by the widespread adoption of computers in the field.

Following the results of the findings, the following recommendations are suggested:

a. Students should be introduced to the different books of accounts used in contemporary offices, such as the balance sheet, trial balance, ledger, and cashbook. This could be accomplished by taking them on field trips to large organizations that use the books of accounts.

b. The importance of having qualified accounting teachers cannot be overstated. There should be more tertiary-level accounting teacher training programs. Additionally, to support the training of accounting teachers, the government ought to offer scholarships and other rewards.

c. Given the vastness of the subject, more time should be dedicated to studying accounting principles.

d. Since consistent practice is one of the most important components of test performance, success can only be attained in situations when sufficient practice is conducted prior to the real exam. Constant practice makes perfect, according to the researcher. It is advised that students consistently apply accounting principles to fully understand the subject. A lot of practice exercises are necessary for students who wish to succeed to prepare for exams.

REFERENCE

Abbey, L. M. & Okorogba, L. J. (2017). Comparative Effect of Students Academic Performance in Learning Financial Accounting Using Instructional Video. International Journal of Advanced Academic Research, 3(12), 24-29.

Abbott, M. L., & McKinney, J. (2013). Understanding and Applying Research Design. US: Wiley.

Abdulla, G. & Ghilan, T. (2020). COVID-19 and digitizing accounting education: empirical evidence from GCC PSU Research Review, 22(2), 112-125.

Adeleke, M. S. Adeyinka, M. F. & Binuomote, M. O. (2013). Determinants of Students' Academic Performance in Financial Accounting among Seniors Secondary School Leavers in Oyo State. International Journal of Business and Management Invention, 2(5), 48-59.

Ahmadu, M. M. (2016). Effect of Direct and Cooperative Teaching Methods on Students Performance in Accounting in Federal Colleges of Education, North-East Geo-Political Zone, Nigeria. An Unpublished Research Project Submitted to Ahmadu Bello University. Nigeria. Unpublished M.Sc Thesis, Ahmadu Bello University, Zaria, Nigeria.

Blazar, D. (2016). Teacher and Teaching Effects on Students' Academic Performance, Attitudes, and Behaviors. Doctoral dissertation, Harvard Graduate School of Education.

Boon, S. T. & Wong, S. S. (2020). Learnings Principles of Accounting in ICT supported Learning Environments of Malaysian Secondary Schools. Research and Practice in Technology Enhanced Learning, 15(11), 1-27.

Chetty, R., Friedman, J. N., & Rockoff, J. (2011). The long-term impacts of teachers: teacher value-added and student outcomes in adulthood. Harvard University Working Paper.

Elvis, M. (2013). Teaching Methods and Students' Academic Performance. International Journal of Humanities and Social Science, 2(9), 29-35.

Eze, T. I., Ezenwafor, J. I. & Obidile, I. J. (2015) Effects of problem-based teaching method on students' academic performance and retention in financial accounting in technical colleges in Anambra State. Journal of Education and Practice, 5(26), 153-157.

Garkaz M, Banimahd B, Esmaeili H (2011) Factors affecting accounting students' performance: The case of students at the Islamic Azad University. Procedia - Social and Behavioral Sciences, 29: 122 -128

Graschitz, J. & Claudia, M. (2020). A teaching concept for auditing – evaluation of the ILPA case. Journal Accounting Education, 29(4), 372-408.

Gupta, P. (2017). Study the effect of teaching method on the academic achievement of school going children of Semiurban Area, S Schools of Lucknow city. International Journal of Home Science, 3(2), 447-453.

Hosal-Akman, N. (2010). An assessment of the effects of teaching methods on academic performance of students in accounting courses. Journal of Innovations in Education and Teaching International, 47(1), 251-260. Electronics in Lagos State. Proceedings of Nigerian Association of Teachers of Technology. Umunze, 108-119.

Ijere, C. N. & Anikene, E. (2015). The effect of computer assisted instruction on senior secondary school students' achievement in chemistry. Publication of Department of Educational Foundations, Education Management and Planning, Enugu State College of Education (technical) – Nigeria.

Ishak Z, Manaf NAA, Zin RM (2008) Faktor penentu prestasi pelajar matrikulasi dalam subjek perakaunan. Malaysian Journal of Learning and Instruction, 5: 99-115

Ismail S, Kasim M (2011) Accounting for non-accounting students: What affects their performance? Journal of Technical Education and Training, 3(2): 19-31

Issahaku, P. A. (2017). An Investigation of Factors that Influence the Academic Performance of Undergraduate Students of Public Universities in Ghana. Mediterranean Journal of Social Sciences, 8(3), 259-266.

Kutluk, F. A., Donmez, A. & Gulmeez, M. (2015). Opinions of University Students About Teaching Techniques in Accounting Lessons. Procedia - Social and Behavioral Sciences, 191(2), 1682-1689.

Kukreja G, Habib M (2013) The determinants of students' performance in introductory accounting courses:Evidence from Kingdom of Bahrain. Journal of Emerging Issues in Economics, Finance and Banking,1(3): 183-201

Muda S, Hussin AH, Johari H, Sapari JM, Jamil N (2013) The key contributing factors of non-accounting students' failure in the introduction to financial accounting course. Procedia – Social and Behavioral Sciences, 90: 712 – 719

Alasoluyi, O. E. (2015). Effect of computer assisted instruction (CAI) on students' performance in economics in senior secondary schools in Ekiti state,

Igwe, A. U. & Ikatule, O. R. (2011). Effects of Computer Tutorial and Drill (CTD) on Senior Secondary School Students' Achievement in Basic

Alasoluyi, O. E. (2015). Effect of computer assisted instruction (CAI) on students' performance in economics in senior secondary schools in Ekiti state,

Adedamola, A. K. (2015). Effect of computer Assisted Instruction on Students' Academic Achievement and Attitude in Biology in Osun State, Nigeria:

Muema, J. S., Mulwa, D. & Mailu, S. N. (2018). Relationship Between Teaching Method and Students' Performance in Mathematics in Public Secondary Schools in Dadaab Sub County, Garissa County; Kenya. Journal of Research & Method in Education, 8(5), 59-63.

Nazli, H. & Can, S. (2017). An assessment of the effects of teaching methods on academic performance of students in accounting courses. Innovations in Education and Teaching International, 47(3), 251-260.

Ndinechi, G. & Obidile, I. J. (2013). Strategies Considered Effective for Teaching Accounting in Tertiary Institutions in Anambra State. Journal of Nigerian Accounting Association, 4(2), 133-143.

Ogbuowelu, E. C. (2019). The Effect of Computer Aided Instruction (CAI) on the Achievement of Secondary School Students in Mathematics in Awka Education Zone. Unpublished Research Project Submitted to National Teachers' Institute, Kaduna.

Okafor, R. G. (2012). Accounting Education in Nigerian Universities: Challenges and Prospects. Journal of Economics and Sustainable Development, 3(14), 205-212.

Oko, A. C. (2016). Effect of Accounting Education on the Performance of Accounting Students in Nigeria Universities. An Unpublished Research Project Submitted to University of Agriculture, Umudike.

Okolie, O. R. & Arowoshegbe, A. (2014). The Challenges of Accounting Education: The Nigerian Experience. Accounting and Finance Research, 3(2), 129-137.

Olugbenga, A. I., Olulowo, T. G. & Earnest, O. U. (2020). Using Peer Tutoring to Improve Students' Academic Achievement in Financial Accounting Concepts. Education Research International, 1(1), 11-21.

Papageorgiou, E. (2018). Lecture Attendance versus Academic Performance and Prior Knowledge of Accounting Students: An Exploratory Study at a South African University. The Journal of Economics Education 46(3), 239–259.

Park, Y., Koo, J. & Park, T. (2019) Effect of Student Activity Participation on Accounting Education. Journal of Open Innovation, 5(40), 1-10.

Pilato, B. & Ulrich, M. M. (2014). Is the case study method an effective pedagogical method for students to learn the fundamentals of financial accounting? Proceedings of ASBBS, 2(1), 541-555.

Procházka D (2016) The determinants of students' success in the Introduction to Accounting Course at the university level. The Turkish Online Journal of Educational Technology, Special issue: 777-784

Ramen, M., Moazzam, A. & Jugurnath, B. (2016). Accounting teaching techniques with the advent of technology: Empirical evidence from Mauritius. Proceedings of the Fifth Asia-Pacific Conference on Global Business, Economics, Finance and Social Sciences (AP16Mauritius Conference) ISBN - 978-1-943579-38-9 Ebene-Mauritius, 21-23 January, 2016. Paper ID: M625.

Sedega, B. C., Mishiwo, M., Fletcher, J. A. & Kofi, G. A. (2017). Effect of computer assisted instruction (CAI) on senior high school students'achievement at pie chart and histogram in core mathematics. British Journal of Education, 5(9), 45-68.

Simga-Mugan, C. & Hosal-Akman, T. (2010). An assessment of the effects of teaching methods on academic performance of students in accounting courses, Innovations in Education and Teaching International, 47(3), 251-260.

Okwuduba, E. N. & Okigbo, E. C. (2018). Effect of Teaching Methods on Students' Academic Performance in Chemistry in Nigeria: Meta-Analytic

Trabulsi, R. (2018). Accounting Students' Attitudes toward Traditional and Modern Teaching Methods: The Saudi Context. Journal Academy of Accounting and Financial Studies, 22(5), 1-6.

Ugwoke, E. O., Taiwo, G. O. & Adedayo, I. O. (2020). Using Guided Discovery to Improve Students' Retention and Academic Attitudes to Financial Accounting Concepts. Education Research International, 1(1), 1-9.

Umoru, T., & Haruna, B. (2018). Effect of Demonstration and Lecture Teaching Methods on Academic Performance of Secondary School Students in Financial Accounting in Adamawa State, Nigeria. Nigerian Journal of Business Education, 5(2), 447-457.

Usman A. M. (2021). Effect of using learning Management System on academic Performance of Students in financial Accounting in Secondary School in Bauchi State, Munich, GRIN Verlag, https://www.grin.com/document/983916 retrieved on January 20th, 2021.

Yusoff, M. S. B. (2019). ABC of content validation and content validity index calculation. Education in Medicine Journal, 11(2), 49–54. https://doi.org/10.21315/ eimj2019.11.2