

Exploring the Effective Teaching Methods for Accounting Subject in Secondary Schools: A Case Study

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Abstract:

Background: Quality education is possible when we can provide a quality curriculum, qualified teachers and appropriate teaching methods. Accounting education is facing significance problems and challenges at the secondary level in Bangladesh. The cardinal goal of this study is to explore the effective teaching methods used by accounting teachers for accounting subject in secondary schools.

Materials and Methods: 36 accounting teachers' have been selected purposively from twenty-five (25) secondary schools in Narsingdi district. Both primary and secondary data have been used in the study. A structured questionnaire and interview have been used to collect data from the selected sampling area. Collected data were analyzed by using some statistical measures like mean and standard deviation as well as analysis of variance (ANOVA) use for testing the hypothesis.

Results: Results revealed that teacher-student interactive method is the most effective existing teaching method followed by teacher centered method and student centered method. The results also evident the perception of different teaching methods that need further continuous professional development (CPD) training for accounting teachers followed by support students' perception and motivation to do self-learning, guided effective teaching methods helpful in achieving the specific outcomes, stressful in developing the overcrowding of students in the classroom and adequate training from teaching quality improvement (TQI) on teaching skills in the classroom.

Conclusion: The attainable teaching methods have mandated accounting teachers for accounting subject to incorporate the teacher-student interactive methods like group discussion, group work, question and answer, problem-solving technique.

Key Word: Teacher centered, Student centered, Teacher-student interactive methods, Accounting subject and Secondary schools.

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I. INTRODUCTION

Secondary education has become an essential part of basic education in a world of global market competition. Accounting is very important to all human activities especially business and industrial activities. Today it is also both as vital practice and profession in the economical development of the world. Accounting education equips the recipients with saleable skills that prepare them for either teaching accounting subject or serving accounting teachers, professors and officers in public and private organizations & institutions¹. Through proper implementation of the accounting curriculum to ensure learning i.e. achieving the learning outcomes depends mainly on two things. The most important one is the class teacher's active cooperation. It is the right application of teaching methods used by accounting teachers. The second one is the appropriate use of quality textbooks and other teaching aids in secondary schools. Effective teaching methods should be ensured particularly that accounting teachers engage all students in business studies group to participate in teaching-learning of accounting subject at the secondary level. Accounting teachers are having a great need to face teaching methods with capabilities to solve the real-world problems². Teaching methods emphasis to give a space for students to discover by themselves instead of being spoon-fed and also develops creativity, foster problem solving and intrinsic motivation³. Teachers should use effective teaching methods that best suit specific objectives and level exit outcomes to facilitate the process of knowledge transmission⁴. This has brought about some problems and challenges confronting the students of accounting subject in the fieldwork. Teachers take place their own pedagogy, style and nature of students deciding to need flexible and willing to adjustability. Accounting adopts must need to consider the students' background, knowledge, environment and learning

objectives of accounting subject. So students' succeed in their academic achievement for accounting subject for effective learning.

Nowadays, educational systems are rapidly advancement of new learning demands for teaching methods. It should in creativity to move away from teacher centered learning to student centered learning. In recently, the educational system especially the accounting subject demands that the use of absolute methods as teacher-student interactive methods for effective learning. However, this might be attributed to the fact that teaching methods considered really to be effective for accounting subject are not specific and clear can understand the content of knowledge of accounting subject to come by. Consequently, it becomes necessary to ascertain teaching methods considered to be effective specifically teachers for accounting subject in secondary schools. The main step in addressing this anomaly is to ascertain teaching methods the accounting teachers consider to be effective for teaching subject which will be widely adopted at all levels of the education systems. At present, teacher centered method like lecture method is used in the classroom for accounting subject at secondary level in Bangladesh which will be the research field. The quality education in secondary schools is a burning issue which is the cause of high rates of dropout and grade repletion, poor school attendance, less interaction in teaching accounting and insufficient use of appropriate teaching methods. So, the main factors to the low level of learning achievement, generic skills and in creativity. Uwameiyi and Titilayo⁵ posited that Teachers moving from the teacher-centered to student-centered methods of teaching accounting will make teaching-learning more pleasant for students in the business group. This makes it imperative to conduct this study as it would provide necessary collect data guiding accounting teachers to adopt on the strategy to improve the students' academic performance in secondary education.

Literature Review: In secondary schools of Bangladesh, mainly teacher-centered methods and student-centered methods are being used by teachers for accounting subject although some prefer using the teacher center method like lecture and student centered method like group discussion. Armstrong⁶ averred that teacher centered method as secondary education through the transmission of information and knowledge which is like an object that can be transferred from teacher to students. The lecture method is necessary quite economical and especially in handling large classes. This could account for its preference by some accounting teachers. According to Wri⁷ the student-centered methods is an instructional teaching method in which students influence the content, activities, materials, generic skills and peace of effective learning. The group discussion method is useful, places students in the center of the learning process to freely critical thinking. Bransford⁸ stated that teaching-learning has moved from teachers to students with the advent of new teaching methods which were characterized by teacher-student interactive methods. According to Harden, *et al.*⁹ stated that teacher-student combined methods focus on what student do to achieve their learning and also teachers do to appreciate students for accounting subject. Teaching is a continuous process that involves bringing about desirable changes in students through the use of teaching methods for accounting subject. Teaching method means that is the way the teacher meets the students at their level while strategies are the ways, activities and plans employed to achieve this method. Any art or style applied by the teacher to complement or accomplish their method of teaching is called strategy or technique. The poor performance quite remarkable by the majority of students in the business studies group is fundamentally linked to the application of ineffective teaching methods by teachers to the impact of knowledge on students. Okoiye, et al.¹⁰ reported that accounting teachers use inconsistent teaching methods that always fail to take into consideration differences in ability, attitude, and capability of students. According to Okoye and Umezulike¹¹ a suitable method is required and recommended for effective teaching-learning because they go a long way to stimulate students for proper learning. They take place and equip students with saleable skills for the world of work and not a passing examination. In the teacher-centered methods, students only listen and take notes. The popular use of it might be negatively affecting the low level of academic students' performance and employment. They have led to the widely highly praised falling standard of secondary education like the accounting education system in Bangladesh. The teacher-centered methods of teaching accounting could also be responsible for students not being able to secure jobs in the world of work or becoming self-employed. Eya¹² identified some methods for teaching but on a practical ground, the effectiveness of these methods need to be established in different areas. This variable is likely to influence their views on the effectiveness of the teaching methods and the significance of this influence will be measured. The respondents were delimited to accounting teachers because they are in a better position to give valid judgment on teaching methods that can be effective for teaching in accounting subject. In order to draw on the existing teaching methods i.e. teacher centered method, student centered method and teacher-student interactive method has been provided are as follows:

Teacher Centered methods: It is teaching when a teacher directs students to learn through memorization and recitation techniques. Bowers and Flinders¹³ describe that least practical more theoretical, memorizing, teacher as a model, teacher as classroom manger 'in the learning process is linked to industrial production within which student become products and behaviours are expressions of exit skills, competence and learning outcomes

thereby not developing their critical thinking, problem-solving skills. Some techniques are demonstration, lecture and storytelling etc.

Student Centered Methods: It originated from the participatory teaching-learning process which gives central importance to the students in the planning, application and assessment process. It states that these strategic challenge both the teacher and the student. Students have to take an active role, face complicated problems and new ways of performing critical thinking and generic skills. The teaching methods are regarded as more effective since it does not centralize the flow of knowledge, attitude and skills from the teacher to the student¹⁴. Some techniques are peer to peer, brainstorming and modeling etc.

Teacher- Student Interactive Methods: It used by both teacher and student combining approaches. It is produced subject information by the students are remembered better than the same information presented to the students by teacher educators and encourage the students to search for relevant knowledge the transmission of information¹⁵.

Therefore, the teaching of accounting in secondary schools appears not to be effective as students' performance has remained consistently low over the years. This could be due to the fact that teaching methods considered to be effective for the teaching of accounting have not been documented through survey studies conducted in the area.

Objectives of the Study: The goal of this study is to explore the teaching methods that are considering effective for accounting subject in secondary schools. More specifically the study seeks to:

1. Explore existing teaching methods used by accounting teachers considered to be effective.
2. Assess accounting teachers and students' perception regarding the use of different teaching methods that are considered effective.

Research Question: The following research questions have been formulated to answer in order to reach the above study objectives. The research questions are:

1. Which of the existing teaching methods do accounting teachers used to consider being effective?
2. How do the accounting teachers' and students' perceive the regarding us of different teaching methods considered to be effective?

Hypothesis: The following hypotheses were formulated:

1. There is no significant difference in the mean rating of male and female accounting teachers on teaching methods they considered to be effective.
2. There is no significant difference in the mean rating of experienced (above 15 years and inexperienced 15 years and below) accounting teachers on teaching methods they considered to be effective.

II. MATERIAL AND METHODS

The study mainly applied the survey and interview method. The population of the study comprised all teachers in secondary schools. The target population is all accounting teachers of secondary schools in the Narsingdi district. Narsingdi district has consisted of 6 (six) upzilla such as Narsingdi Sadar, Palash, Shibpur, Monohardi, Balabo, Raipura and only one thana Madhobdi. The sample schools were selected purposively at least two schools each administrative unit of Narsingdi district. Thus some 36 accounting teachers' have been considered as a respondent for the study from the selected sample schools. Both primary and secondary data have been used in the study. A structured questionnaire has been used to collect data, which consisted of two sections. Section A sought background information of the respondents and section B contained a close-ended questionnaire. To investigate the effective teaching methods some specific statements using five (5) points Likert's scale ranging: strongly effective (SE = 5), effective (E = 4), Neutral (N = 3), ineffective (IE = 2) and strongly ineffective (SIE = 1) have been used. The secondary data were considered relevant previous articles, book, dissertations and the previous preparation of curricular documents. Collected data have been analyzed using some statistical measures like mean and standard deviation. For testing the hypotheses, parametric test ANOVA (F-test) was used to analyze and interpreting the hypotheses. Data analysis has performed by MS-Excel. The results were presented descriptively in the form of tables.

III. RESULT

Demographical Profile of Respondents

The quantitative data that emanated from all questions were edited, coded and analyzed using MS-Excel. The analysis and interpretation of the quantitative research results were done through measurement frequencies in accordance with the questionnaire. This section provides a little scenario of some background information of selected respondents. It has also been ensured that represent the demographical profiles of accounting teachers in secondary schools. In the next page table 1 presents the demographic profile of the respondent.

Table no 1: Demographical Profile of Respondents

SL	Particulars	Frequency	Percentage
1.	Age Category		
	30 and Below	02	5.56%
	31-----40	21	58.33%
	41-----50	7	19.44%
	51-----60	6	16.67%
	Total	36	100%
2.	Gender		
	Male	26	72.22%
	Female	10	27.78%
	Total	36	100%
3.	Educational Qualification		
	Post- graduate	17	47.22%
	Graduate	18	50%
	Under-graduate	01	2.78%
	Total	36	100%
4.	Professional Qualification		
	Non-B. Ed	08	22.22%
	B. Ed	26	72.22%
	M. Ed	02	5.56%
	Total	36	100%
5.	Teaching Experiences		
	0----10 years	15	41.67%
	11---20 years	13	36.11%
	21---30 years	07	19.44%
	30---40 years	01	2.78%
	Total	36	100%
6.	In-service Training CPD Program		
	Yes	24	66.67%
	No	12	33.33%
	Total	36	100%
7.	Positions Category of Working Places		
	Junior Teacher	1	2.78%
	Assistant Teacher	30	83.33%
	Senior Teacher	3	8.33%
	Lecturer	1	2.78%
	Assistant Professor	1	2.78%
	Total	36	100%

Results in Table 1: shows that most of the respondents are male 26 (72.22%). Most of the respondents belong to the age group 31-40 years 21 (58.33%). In the educational qualification categories, graduate holders are in greater proportion 18 (50%) followed by post-graduate holders 17 (47.22%) and only one person under-graduate holder is 01 (2.78%). In the professional qualification categories, it is found that most of the respondents have a bachelor of education degrees 26 (72.22%), some are not bachelor of education degrees 8 (22.22%) and few masters of education degree 2 (5.56%) consists the sample. In position categories of workplaces, the maximum number of respondents belong to assistant teacher 30 (83.33%) and senior teachers are included 3 (8.33%). However, in In-service training categories, a huge majority 24(66.67%) of respondents received CPD training and the remaining 12 (33.33%) were without CPD training from TQI while to implemented by the ministry of education. So it is also found that most of the respondents' teaching experiences have group 0-10 years 15 (41.66) followed by group 11-20 years 13 (36.11%) and group 21-30 years 7 (19.44%).

Descriptive Statistics

The accounting teachers' responses from the Likerts' scale were associated with the two constructs in the research questions. The data were converted to scales scores by summing the scores in the Likerts' scale (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2 and Strongly Disagree=1) for each accounting teachers and placing summed values in a separate variable in MS-excel. For the existing teaching methods, scales were six (06) items from the survey existing teaching methods category, teachers' and students' perception regarding used of different teaching methods scales were eight (08) items from the survey different teaching methods category. Assuming a minimum response of one and the maximum response of five, a range of five (1x5) five to (5x5) twenty five would be the possible scores for one accounting teacher each of these scores was summed for all participants for all questions in each category.

Existing teaching methods used by accounting teachers: Statement of five Likerts' scale and respective scores for illustration are above 3 = Effective, Only 3 = Neutral and below 3 = Ineffective.

Table 2: Respondents' Mean rating and Standard deviation on the existing teaching methods

Existing Teaching Methods used by Accounting Teachers	SE	E	N	IE	SIE	M	SD	Rank	Remark
1.Students can understand the contents of accounting easily	24 (66.7%)	09 (25.0%)	01 (2.8%)	01 (2.8%)	01 (2.8%)	4.5	0.91	2	Effective
2. Openness to new teaching methods for accounting subject	13 (36.1%)	20 (55.6%)	01 (2.8%)	01 (2.8%)	01 (2.8%)	4.19	0.86	5	Effective
3. Teacher centered methods easier and applicable	08 (22.2%)	11 (30.6%)	06 (16.7%)	09 (25.0%)	02 (5.6%)	3.39	1.25	4	Effective
4. Student centered method easier and applicable	10 (27.8%)	10 (27.8%)	06 (16.7%)	05 (13.9%)	05 (13.9%)	3.15	1.40	6	Effective
5. Teacher Student Interactive methods to helping students achieve learning outcomes	27 (75.0%)	06 (16.7%)	01 (2.8%)	01 (2.8%)	01 (2.8%)	4.58	0.90	1	Effective
6.Enhance teachers' professional commitments to persevere	18 (50.0%)	15 (41.7%)	01 (2.8%)	01 (2.8%)	01 (2.8%)	4.33	0.89	3	Effective
SE = Strongly Effective, E = Effective, N = Neutral, IE = Ineffective and SIE = Strongly Ineffective									

The results in table 2 revealed that existing teaching methods including all six items were considered to be effective teaching methods by accounting teachers with mean and standard deviation value ranging from 3.15- 4.58 and 0.86-1.40 respectively. The standard deviation for all items was within the same range showing that the respondents were not wide apart in their mean rating. The results show that teacher-student interactive methods like questioning, group discussion and group work methods are the most effective teaching methods and their mean ratings.

F-test results on the effect of gender on respondents considered effective teaching methods for accounting subject: The goal of this test as to examine whatever there is no significant difference among the mean ratings of male and female teachers to teaching methods that they consider to be effective for accounting subject. The findings of the ANOVA test (F-test) on the first assumption/hypothesis, the sum of squares value between and within the groups were computed. The mean sum of squares between and within the groups was also computed. The results of the computed yielded the F-value of 11.07 and F-critical value of 2.43 at 0.05 level of significance at a 95% degree of freedom. The results are shown in Table 3.

Table 3: F-test (ANOVA) results on the effect of gender on respondents considered Effective teaching methods

Particulars	Sum Squares	of Degree of freedom	Mean Square	F-cal	F-cri	Decision
Between People	54.15	35	1.55	11.07	2.43	Retained
Between Items	48.26	4	12.06			
Within People	152.55	140	1.09			
Residual Total	200.80	144	1.39			
Total	254.95	179	1.42			

Results from table 3 show that with 4 and 140 as the degree of freedom between and within the group at the 0.05 level of significances from the ANOVA statistical table, the F-ratio is 2.43. Results from table 3 of the F-test analysis show that the calculated F- value of 11.07 is less than the critical F-value of 2.43 at the 0.05 level of significance at the 95 degrees of freedom. Hence the hypothesis is retained (Table 3). This implies that there is no significant difference among the mean rating of male and female teachers to explore teaching methods that they consider to be effective for accounting subject. Therefore, the hypothesis was rejected which revealed that there is no significant difference among the mean rating of male and female teachers applying teaching methods that they considered to be effective for accounting subject.

Teachers and Students' Perception of Applying Teaching Strategies: Statement of five Likerts' scale and respective scores for illustration are above 3 = Effective, Only 3 = Neutral and below 3 = Ineffective.

Table 4: Respondents' Mean rating and Standard deviation on Teachers and Students' Perception of applying Teaching Strategies

Accounting Teachers' and Students' perception regarding the use of different Teaching Methods	SE	E	N	IE	SIE	M	SD	Rank	Remark
1.Support students' perception and motivation to do self-learning	18 (50.0%)	15 (41.7%)	01 (2.8%)	01 (2.8%)	01 (2.8%)	4.33	0.89	02	Effective
2.Adequate training from TQI on teaching skills in the classroom	08 (22.2%)	08 (22.2%)	04 (11.1%)	08 (22.2%)	08 (22.2%)	3.00	1.51	05	Neutral
3.Need further CPD training for accounting subject	23 (63.9%)	08 (22.2%)	02 (5.6%)	02 (5.6%)	01 (2.8%)	4.38	1.02	01	Effective
4.Guided effective teaching methods helpful in achieving the specific outcomes	14 (38.9%)	16 (44.4%)	04 (11.1%)	01 (2.8%)	01 (2.8%)	4.14	0.93	03	Effective
5.Struggling to understand the contents of accounting	02 (5.6%)	03 (8.3%)	03 (8.3%)	15 (41.7%)	13 (36.1%)	2.05	1.15	07	Ineffective
6.Difficulty in developing students' skills, values and attitude	01 (16.7%)	02 (52.8%)	01 (5.6%)	19 (19.4%)	13 (5.6%)	1.86	0.93	08	Ineffective
7.Stressful in developing the overcrowding of students in the classroom	06 (16.7%)	19 (52.8%)	02 (5.6%)	07 (19.4%)	02 (5.6%)	3.56	1.15	04	Effective
8.Positive effect on teachers' effort and persistence	04 (11.1%)	09 (25.0%)	08 (22.2%)	07 (19.4%)	08 (22.2%)	2.83	1.34	06	Ineffective
SE = Strongly Effective, E = Effective, N = Neutral, IE = Ineffective and SIE = Strongly Ineffective									

The data in Table 4 review and depict those teaching strategies including out of eight items, four were considered to be effective by accounting teachers with mean and standard deviation values ranging from 4.14--4.38 and .89--1.02 respectively. One item (2) was considered neutral with mean and standard deviation of 3.00 and 1.51. However, it also shows that the remaining three items (5, 6 and 8) were considered to be effective with mean ratings and standard deviation values ranging from 1.86-2.83 and .93-1.34 respectively. The standard deviation for all items was within the same range showing that the respondents were not wide apart in their mean rating.

F-test results on the effect of year of experience on respondents' considered effective teaching methods for accounting subject: The goal of this test to as to examine whatever there is no significant difference among the mean ratings of experienced (above 15 years and up) and experienced (15 years and below) teachers on the teachers' and students' perceive regarding the use of different teaching methods that they consider to be effective for accounting subject. The findings of the ANOVA test (F-test) on the second assumption/hypothesis, the sum of squares' value between and within the groups were computed. The mean sum of squares between and within the groups was also computed. The results of the computed yielded the F-value of 11.38 and F-critical value of 2.43 at the 0.05 level of significance at the 95 degree of freedom. The results are shown in Table 5.

Table 5: F-test results on the effect of year of experience on respondents considered effective teaching methods

Particulars	Sum of Squares	degree of freedom	Mean Square	F-cal	F-cri	Decision
Between People	49.53	35	1.52			
Between Items	49.87	4	12.47	11.38	2.43	Retained
Within People	153.33	140	1.10			
Residual	203.20	144	1.41			
Total	252.73	179	1.41			

Results from table 5 show that with 4 and 140 as the degree of freedom between and within the group at the 0.05 level of significances from the ANOVA statistical table, the F-ratio is 2.43. Results from table 5 of the F-test analysis show that the calculated F- value of 11.38 is less than the critical F-value of 2.43 at the 0.05 level of significance at the 95 degree of freedom. Hence the hypothesis is retained (Table 5). This implies that there is no significant difference among the mean ratings of experienced (above 15 years) and inexperienced (15 years and below) teachers that they consider being effective teaching methods for accounting subject. Therefore, the hypothesis was rejected which revealed that there is no significant difference among the mean

ratings of experienced (above 15 years) and inexperienced (15 years and below) accounting teachers in secondary schools.

Respondents' descriptive statistics rating rank considered effective teaching methods for accounting subject:

Table 6: Respondents' descriptive statistics rating rank considered effective teaching methods

Main Category of Teaching Methods	Sub Teaching Methods	Frequency	Percentage	Rank
Teacher Student interactive method	Question-Answer	33	14.04%	1
	Group Work	31	13.19%	2
	Group Discussion	30	12.76%	3
Student centered method	Peer to Peer	30	12.76%	4
	Brainstorming	29	12.33%	5
	Modeling	23	9.29%	6
Teacher centered method	Demonstration	20	6.80%	7
	Lecture	13	6.04%	8
	Story Telling	10	4.76%	9

Table 6 indicates that teachers were asked to share their opinion of effective teaching methods applied by them. It reveals that the teacher-student interactive method is the most effective teaching methods. The teacher-student interactive methods such as question-answer method select (14.04%); group works and group discussion method received the next most selection 13.19% and 12.76% respectively. It also depicts that followed by the second-best method is the student centered methods like peer to peer brainstorming and observation techniques (12.76%, 12.33% and 9.29%) received the second-best effective teaching methods. Furthermore, it is also observed that teacher centered methods such as demonstration, lecture and storytelling (6.80%, 4.04% and 4.76%) also was selected by teachers as the least effective teaching methods.

IV. DISCUSSION

The findings of exploring the teaching methods using by teachers considered to be effective for accounting subject from Table 2 revealed that students can understand the contents on using teaching methods easily, provide openness to new teaching methods for accounting, teacher centeredness methods easier and applicable in implementing teaching methods, student centeredness method easier and applicable in implementing teaching methods, teacher student interactive methods as effective learning to helping students to achieve learning outcomes and enhance teachers' professional commitments to persevere. The findings of assess the teachers' and students' perception regarding the use of different teaching methods considered to be effective in secondary schools from Table 4 also depicted that teachers' professional commitments to preserve and implement teaching methods, support students' perception and motivation to do self-learning for enjoyment, need further continuous professional development on implementing teaching methods and guided teaching methods helpful in achieving specific outcomes. Furthermore, it is also observed that stressful in developing the overcrowding of students in the classroom which influences teaching methods. This study reveals that teacher-student interactive methods and teachers' & students' active participation are necessary for effective learning. Uwaameiye and Titlayo⁵ stated that successfully to make the teaching-learning process more pleasant and life skills-based education for the students in accounting subject when teachers' should move from teacher center methods to student centered methods. This is also in line with Cantrell¹⁶ condensed those teaching methods that would make students active participants should replace those that are more of teacher centered methods in which lecture is one of them. So the present study depicts those teaching methods which promote students centered methods and teacher-student interactive methods should be considered to be the most effective for accounting subject in secondary schools. The findings depict that there should be more interaction among students in business studies group and accounting teachers, verbal exchange of ideas and life skills-based learning through problems solving discovery for accounting subject in secondary schools. The above results are similar to the previous study by Mayor.¹⁷

V. CONCLUSION

Based on the findings of the study, depicts those teaching methods which promote students centered methods and teacher-student interactive methods should be considered to be the most effective for accounting subject in secondary schools. The attainable of teaching methods has mandated accounting teachers for accounting subject to incorporate the teacher-student interactive methods like group discussion, group work, question and answer, problem-solving technique considered to be effective in secondary schools. Therefore accounting teachers should be used those teaching methods considered to be effective so that they will be produced students in business studies group in secondary schools who will be effective members of the workforces. The above findings are similar to the previous study by McWhorter and Hudson-Ross.¹⁸

Recommendations: Based on the findings of this study, it is recommended that:

1. Ministry of education, directorate of secondary and higher education & institute of education and research should formulate sound policies to enable proper the teachers' training program for effective teaching methods in secondary schools.
2. Accounting teachers should use teaching methods that facilitate the active participation of students at all levels of the education system.
3. Directorate of Secondary and Higher Education (DSHE) and Curriculum & Text Book Board (NCTB) should encourage, organize and ensure that conferences, seminars and workshops adequately equip the products for success in employment and to improve on the students' academic performance use of effective teaching methods in accounting subject.

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