

Evaluation of Financial Accounting Curriculum in Senior Secondary Schools in Nigeria

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Abstract

The study evaluated financial accounting curriculum in senior secondary school in Nigeria. Three research question and hypotheses were posed and formulated to guide the conduct of the work towards its objective. Specifically the study looked at teachers' use of instructional materials, pedagogy, and method of evaluation in teaching financial accounting. It was an evaluation design research. A total number of eighty eight (88) teachers and forty one (41) principal from Nigeria public secondary schools purposively selected participated in the study. Data were gathered with evaluation of financial accounting curriculum questionnaire (EFACQ). Mean and standard deviation was used to answer the research questions while t-test of independence was use to test the hypotheses at 0.05 level of significant. The result shows that financial accounting teachers are not using all the recommended instructional materials, pedagogy and evaluation techniques in teaching and learning of financial accounting. There is no significant difference in the mean ratings of principals and teachers on the use of instructional materials, pedagogy and evaluation techniques. It was recommended that teachers should use appropriate instructional materials, pedagogy and evaluation techniques in teaching and learning of financial accounting. Also teachers of financial accounting should be train through workshop, seminars on the new techniques, pedagogy and evaluation techniques in accounting in Nigeria

Keywords: Evaluation, Financial Accounting, Curriculum, Secondary Schools

Introduction

The role of government, individuals, organization and stakeholders in education is to provide quality education to citizens at all levels of education in Nigeria. The federal republic of Nigeria through its national policy on education stipulates that education shall covers primary, secondary and tertiary education (FRN, 2014). All these levels of education are what a child is expected to pass through by offering the curriculum at different level. The education is made possible through curriculum. The curriculum is expected to inculcate the aspiration of the society into the child for better functioning in the society after secondary education.

Secondary education is education a child receives immediately after primary education (FRN, 2014). The secondary education offers curriculum in core subjects, vocational elective subject, and non elective subjects. Financial accounting is one of the vocational elective subjects in the school curriculum. Asaolu (2002) viewed financial accounting as the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organisation to the users for objective assessment and decision making. From the above definitions, financial accounting is a discipline that is concerned with the gathering; sorting and the preparation and interpretation of financial report to enable the users make informed decision. Financial Accounting practice could be trace to 1494, when LUCCA PACIOLO introduces the principle of double entry system (Igben, 2009). The principle of double entry states that every debit entry must have a corresponding credit entry and vice versa. It is on this principle that accounting practice all over the world drives its concept, convention, rules and regulations. The objectives of studying financial accounting in schools according to the National Examinations Council (2004) and West African Examination council (2004) are as follows: To enable senior secondary school students appreciate the basic rules, functions and principles for further study of accountancy and allied courses at higher levels and to enable the student understand basic accounting principles, practice and their applications to modern business activities. In order to achieve these stated objectives, financial accounting teachers must employ different method of teaching in classroom and use recommended instructional materials and evaluation techniques. But persistence low achievement of students in financial accounting over the years in external examination in Nigeria as reported by WAEC chief examination report (2017) and low enrolment of student to study accounting at the higher level has raised a question whether teachers are using the recommended teaching technique, instructional resources and evaluation techniques to motivate

student to learn the subject towards achieving the objective of the financial accounting curriculum, for this reason, evaluation of financial accounting curriculum in senior secondary school in Nigeria become imperative.

Financial accounting curriculum spell out the instructional materials to be used, method of teaching to be adopted and evaluation method for the implementation of the curriculum. The Financial Accounting curriculum is based on the Federal Republic of Nigeria Policy on Education. This policy made the provision for the promotion of accounting education, from pre-primary to university level. This is partly embedded through teaching and learning of accounting as well as through fundamental and applied research in the vocational and technical education. Financial Accounting curriculum is viewed as a document which shows the comprehensive list of topics, performance objectives, content, teacher and student activities, teaching and learning materials and evaluation guide which learners are expected to cover before enrolling in the senior secondary school certification examination (Eneja, 2013). The Nigeria Educational Research and Development Council (NERDC, 2007) noted that financial accounting curriculum has experienced constant reviews and amendments from time to time. These amendments are to suit the economic and financial needs of the country and to enable students to understand the financial and economic system of Nigerian sectors. The present financial accounting curriculum is arranged into fifteen themes which include: Introduction and historical development of book-keeping and accounting, Accounting principles and concepts, Journals and cash account, Classes of account and final account of a sole trader (proprietor), Control account, Depreciation of assets, Manufacturing account, Partnership accounts, Accounts of non-profit making organizations, Special accounts, Formation of company and the Nigerian financial system, Company accounts and the regulation of the Nigeria capital market, Commercial accounting, Department and branch account, Government account.

Curriculum is a list of subject or course a child is expected to pass before certification. Curriculum is the learning experience provided to the students under the guidance of the school. Coles in Igbokwe (2009) noted that curriculum involves all the activities, experiences and learning opportunities, formal and informal, overt and covert, recognized and overlooked, intentional and unintentional for which institutions and teachers take responsibility. Ogunyemi (2009), asserted that curriculum is the planned and unplanned experiences which learners receive in the process of their formal or semi-formal education for the purpose of becoming rounded persons who can make meaningful contributions to the

betterment of their society and the world. Offorma (2007) regarded curriculum as the process of determining and pursuing set societal objectives through the instrumentality of the school. Offorma further explained that curriculum is the totality of the environment in which education takes place. Curriculum evaluation is process of determining the strength and weakness of the curriculum (Offorma, 2004). It is the assessment of merit and worth of programme studies, a field of study or course of study. It involves the ascertaining the area progress have been made, areas where more still be done and what must be done to achieve the objective of the curriculum. Curriculum evaluation entails to measure students' progress to the objectives, find out whether courses, programme, activities, and learning opportunities as developed and organized actually produced desired result and how can the curriculum offerings be best improved.

Researchers have offered models for curriculum evaluation; this study adopts stuffbeams context, inputs, process and product (CIPP) model. CIPP is the systematic process of looking into many different aspect of the curriculum development process. The CIPP model is all-inclusive to determine the objective of the curriculum (the context), the human and material resources utilization (input), feedback on the implementation of the curriculum (process), and the success recorded after the curriculum implementation (product). The model is suitable for this study because areas of measurement in terms of teacher use of different instructional materials, pedagogy and evaluation techniques are embedded in the model. This is why Okpoko (2004) argued that indicators such as teaching staff, rate of students' participation, implementation of programme, teaching materials and organisation of the programme are all parts of CIPP models categorized into facilities in input, process and product. However, this study aimed at evaluating financial accounting teachers use of different method of teaching in classroom, evaluation techniques and recommended instructional materials

Instructional materials are the resources which aid teaching and learning process. They are intellectual content that by design serve as major tool for assisting in the instruction of a subject or course. Andrew (2010) noted that instructional materials are those items that are designed to instruct students in the teaching and learning process regardless of delivery method and/ or format. Andrew further opined that instructional materials may be consumable and expendable and include but not limited to charts, kits, newspaper, pictures, recordings, slides, transparencies, videos, video discs, workbooks, information and communication technology facilities like

computer, educational hardware and software, electronic media, laboratories gadgets, modules, construction models of instructions and online services etc. the instructional materials helps in realization of the objective of the curriculum. This is why Akude (2004) opined that instructional materials helps in making the learning process easy for both the teacher and the learner by making the concept and ideas presented to the students easy and swiftly understandable. This will make learning more meaningful for the students and enhance teaching by improving the competence of teachers. There is no doubt that instructional materials helps in realization of the objective of the lesson and curriculum, studies like Gravoso, Pasa, Labra and Mori (2008) shows that instructional materials improve students achievement, reduced the work load of teachers, encourage and motivate students understanding of difficult concept/task in science while Ghanney (2008) reported that about 83% of teachers in the primary school rely heavily on the use of only chalkboard and textbooks for lesson delivery on environmental studies as opposed to the use of atlases, globe, resources person, objects, or artifacts, radio, television and computers. Ruth and Bilha (2013) from a study in Bungoma district of Kenya reported that teachers use textbook, radio, charts, maps, teacher made materials and newspaper in teaching social education and ethics. However, the present study evaluates teacher use of instructional materials in implementing financial accounting curriculum in Nigeria.

Uwameiye and Ogunbameru (2005) singled out the expository approach to be the dominant teaching method commonly used for accounting instructions in our schools. The expository approach is instruction in which the teacher stands most of the time giving verbal explanations in the form of talk-and-chalkboard, while the students listen and write notes from the chalkboard. They further stated that such inadequate and limited teaching methods tend to negatively affect learners' view of practical concepts and associated methods. Danbaki (2010) argued that exposition method of teaching is a situation in which the teacher gives both the principles and the problems solution. This method of teaching enables teacher in final form since students are not required to make any independent discoveries. The characteristics of exposition method of teaching according to Cantrell (2004) are lecture, discussion, traditional demonstration, panel discussion, storytelling, guest speaking, and dramatization, reading of textbooks for instance reading of manuals or handouts. However, the researcher is of the opinion that teaching methods that are teacher centered, teacher active, learners passive and content

emphasis should be replaced with learner centered, learners facilitated, learners active and learning process.

Instructional methods of teaching financial accounting have been recommended by researchers to improve students' achievement in senior secondary school financial accounting. Nwosu and Okoli (2010) recommend that integrated instructional model should be incorporated in financial accounting curriculum in order to enhance student's achievement. Integrated instructional model is a combination of teaching methods like demonstration, stimulation, discussion, question and answers method. The recommendation was because in their study on effect of integrated instructional model student who were expose to integrated instructional model achieve higher than those exposed to conventional method of teaching. Nwosu and Nzih (2011) recommend that instructional scaffolding is a good method of teaching financial accounting. Instructional scaffolding is a teaching strategy whereby the teacher models the desired learning task, then gradually shifts responsibility to the students. The objective is to give the students enough support to help him or her achieve their current goal. The incorporation of these methods of teaching on financial accounting curriculum and its implementation by classroom teacher will help to improve student's achievement in both internal and external examination and achievement of financial accounting curriculum objective.

Evaluation is the process of ascertain the worthwhile of something such as programme, instruction, textbook, curriculum etc. it is a systematic process of gathering information for the purpose of making decision (Onunkwo, 2002). Nworgu (2002) noted that evaluation is a process of seeking, obtaining and quantifying data with a view of making value judgement about objects, events or their characteristics. In teaching and learning the outcome is very important to know the extent objective covered, curriculum objective attained hence need for the chief implementer of the curriculum to use different evaluation feed back as mechanism to know the level of progress made. The evaluation techniques available are test, quizzes, Fill in question, class work, marking of student note book, end of term examination, seminar presentation, and true or false question, attendance to class, home assignment, oral question, portfolio assessment, and group assignment. Teachers predominantly use test only for evaluation of learning outcome which covers cognitive feedback leaving other domain of learning out. This ugly situation call for serious training of teachers on how to develop instrument that will measure student affective and psychomotor learning as it regards to financial accounting instruction at the secondary school level in Nigeria. Also teachers should ensure the adopt

evaluation techniques specify on the curriculum of financial accounting in the secondary school in Nigeria and try to adopt other method recommended through research.

Studies have been carried out on curriculum evaluation on different subject in Nigerian. Bessong and Felix (2018) evaluate secondary mathematics education in Nigerian and found out that 69% of total teachers teaching mathematics were not mathematicians but borrowed from other science and technical subject to teach mathematics. Ifeobu (2014) in her study evaluate the implementation of national curriculum for secondary school biology in Anambra state and found out that objective of biology are achieved to a moderate extent, teachers utilize the available instructional materials for teaching and learning of biology only to a less extent, teachers comply with the appropriate teaching methods recommended for use in the curriculum to a moderate extent and utilize evaluation techniques to a moderate extent in biology. Ukah and Eneja (2015) reported that basic science teachers do not use the appropriate instructional materials, method of teaching and evaluation techniques in the delivery of lessons to students in junior secondary school in Nsukka Education zone of Enugu State. Ityokyaa and Adejoh (2014) in their study on evaluation of the implementation of biology programme in secondary schools in Benue state of Nigeria reported that 60% of biology teachers were not qualified to teach biology, teaching methods often used by teachers were not the same as those recommended for teaching the subject. Olumese (2016) conducted a study on the evaluation techniques and the implementation of the curriculum content of secretarial studies in selected colleges of education in south-south Nigeria and reported that evaluation techniques were moderately utilized by teachers. But none of these studies were carried out in financial accounting subject area. This is a Gap this study tends to fill hence evaluation of financial accounting curriculum in senior secondary school in Nigeria.

Purpose of the Study

The main purpose of this study is to evaluate the financial accounting curriculum in senior secondary schools. Specifically the study tends to:

1. Determine the instructional materials used in teaching financial accounting
2. Ascertain the pedagogy employed by teachers for teaching of financial accounting in senior secondary school
3. Determine the method of evaluation used in assessing students achievement in financial accounting

Research Questions

The following research questions will guild this study

1. What are the instructional materials used in teaching financial accounting in senior secondary school
2. What are the pedagogy employed by teachers in teaching financial accounting in senior secondary school
3. What are the evaluation method used in assessing students' in financial accounting

Hypothesis

The following hypotheses was formulated for this study

1. There is no significant difference in the mean ratings of teachers and principals on the instructional materials used in teaching financial accounting
2. There is no significant difference in the mean ratings of teachers and principals on the pedagogy employed by teachers' in senior secondary school financial accounting.
3. There is no significant difference in the mean score of principals and teacher on the evaluation method used in senior secondary schools financial accounting.

Method

Evaluation design was adopted for this study. This study was conducted in public secondary schools in Nigeria. The population of this study comprises of teachers and principals of public secondary school in Nigeria. The sample size of this study is made up of 88 teachers and 41 principals purposively selected in the six geo-political zones in Nigeria. The criteria for the selections are schools that are offering the subject in their school at the senior secondary school level and using the current financial accounting curriculum approved by Nigerian educational research and development council. Evaluation of financial accounting curriculum questionnaire (EFACQ) was used as an instrument for data collection. The EFACQ is divided into two sessions A and B. session A sought information on the demography information of the respondents while section B have three clusters, cluster A seek information on instructional materials used in teaching basic science, cluster B will provide information on pedagogy employed by teachers in schools while section C looked at method of evaluation use by teachers in assessing students achievement in financial accounting. They response pattern was rated on a point scale of Strongly Agree (4), Agree (3), Disagree (2) and Strongly Disagree (1). The instrument was face validated by three experts in the department of science education

university of Nigeria Nsukka The reliability of EFACQ was ascertain by administering the instrument to twenty teachers and principals in Enugu education zone who was not part of the sample and their response was subjected to reliability using Cronbach's alpha to determine the internal consistence of the instrument. An index of (0.75) for cluster A , (0.65) for cluster B, (0.70) for cluster C and overall index of (0.61) was obtained for teacher responses and (0.60) for cluster A, (0.72) for cluster B, (0.62) for cluster C and (0.71) for overall of principal responses were obtained showing that the instrument is reliable. The instrument was administered to principal and teachers with the help of five research assistance. The research assistance was trained to ensure maximum return of the instrument Mean and Standard Deviation was use to answer the research questions while t-test was use to test the hypothesis at 0.05 level of significance.

Results

Table 1: mean and standard deviation of principals and teachers on the use of instructional materials in teaching financial accounting

s/n	Instructional materials	Principal			Teacher		
		Mean	Standard deviation	Decision	Mean	Standard deviation	Decision
1	Textbooks	2.55	0.65	Use	2.65	0.64	Use
2	Writing materials	2.67	0.81	Use	2.81	0.83	Use
3	Charts/diagrams reflecting account preparation	1.78	0.69	Not use	1.83	0.73	Not use
4	computer	1.46	0.55	Not use	1.51	0.57	Not use
5	Resources persons	1.39	0.54	Not use	2.39	0.56	Not use
6	Chalk board	2.61	0.67	Use	2.63	0.65	Use
7	Projector	1.10	0.70	Not use	2.10	0.73	Not use
8	Accounting software and package	1.15	0.61	Not use	1.85	0.63	Not use
9	White board/marker	1.80	0.84	Not use	1.82	0.86	Not use
	Cluster mean	2.05	0.21	Not use	1.95	0.29	Not use

The result in table1 shows the instructional materials used in teaching accounting in senior secondary school in Nigeria. Teachers only use textbook, writing materials and chalk board in the teaching and learning of financial accounting. However, the cluster mean of 2.05 and 1.95 for principal and teachers with the corresponding mean of 0.28 and 0.29

respectively indicates that teacher's do not utilized all the instructional materials recommended in the curriculum for the teaching and learning of financial accounting.

Table 2: Mean and standard deviation of principals and teachers on the pedagogy used in teaching financial accounting

s/n	Teaching method	Principal			Teacher		
		Mean	Standard deviation	Decision	Mean	Standard deviation	Decision
1	Stimulation	2.34	0.85	Not use	2.36	0.88	Not use
2	Lecture	3.41	0.71	Use	3.45	0.68	Use
3	Inquiry	1.95	0.74	Not use	1.85	0.67	Not use
4	Project	2.34	0.73	Not use	2.22	0.70	Not use
6	Question and answer	2.87	0.82	Use	2.51	0.81	Use
7	Field trips/excursion	1.92	0.60	Not use	1.87	0.58	Not use
8	Discussion	2.00	0.53	Not use	2.14	0.67	Not use
9	Problem solving	1.92	0.61	Not use	1.94	0.64	Not use
10	Constructivism	1.87	0.50	Not use	1.87	0.54	Not use
11	Scaffolding	1.75	0.69	Not use	1.86	0.71	Not use
12	Cooperative	1.48	0.50	Not use	1.46	0.50	Not use
13	Team teaching	1.70	0.55	Not use	1.71	0.50	Not use
14	Concept mapping	2.02	0.65	Not use	2.10	0.64	Not use
15	Ethno method	1.73	0.77	Not use	1.87	0.67	Not use
16	Home assignment	2.58	0.59	Use	2.52	0.59	Use
	Cluster mean	2.48	1.10	Not use	2.09	0.19	Not use

The result of the findings shows teachers use of pedagogy for the implementation of accounting curriculum in Nigerian secondary schools. The cluster mean of 2.48 and 2.09 with corresponding standard deviation of 0.23 and 0.19 respectively for principals and teachers shows that teachers are not using the appropriate teaching method since their ratings is below the bench mark of 2.5 mean score. Teachers only use lecture method, home assignment, question and answer during instruction as teaching method in implementing financial accounting curriculum.

Table 3: mean and standard deviation of principals and teachers on the evaluation method used in financial accounting

s/n	Evaluation techniques	Principal			Teacher		
		Mean	Standard deviation	Decision	Mean	Standard deviation	Decision
1	Fill in question	1.35	0.52	Not use	1.39	0.58	Not use
2	Quiz on financial accounting	2.32	0.63	Not use	2.14	0.69	Not use

4	Class work	2.50	0.78	Use	2.87	0.69	Use
5	Making of students note book	1.82	0.62	Not use	1.85	0.65	Not use
6	End of term examination	2.98	0.85	Use	3.50	0.86	Use
8	Seminar presentation	2.34	0.93	Not use	2.39	0.86	Not use
9	True/false question	2.39	0.91	Not use	2.42	0.76	Not use
10	Group assignment	2.19	0.78	Not use	2.25	0.64	Not use
11	Work book assessment	1.75	0.69	Not use	1.90	0.63	Not use
12	Attendance to class	1.82	0.62	Not use	1.88	0.55	Not use
13	Essay question	2.65	0.72	Use	2.50	0.62	Use
14	Multiple choice question	2.97	0.68	Use	2.53	0.62	Use
15	Home assignment	2.85	0.52	Use	2.89	0.52	Use
16	Oral question	2.68	0.78	Use	2.50	0.67	Use
17	Portfolio assessment	1.43	0.50	Not use	1.51	0.50	Not use
18	Matching question	2.04	0.63	Not use	1.93	0.62	Not use
	Cluster mean	2.44	0.23	Not use	2.11	0.21	Not use

The result presented in table 3 reveals teachers use of evaluation techniques for the implementation of financial accounting curriculum. The mean score of 2.44 ratings for principals and 2.11 for teachers shows that teachers do not use the recommended evaluation method to determine the learning outcome in financial accounting. Teachers use class work, end of term examination, essay question, home assignment and oral question as evaluation techniques in financial accounting instruction.

Table 4: mean, standard deviation and t-test of principal and teachers on the instructional material, pedagogy and evaluation techniques in teaching and learning of financial accounting

Measurement area	status	N	Mean	Standard deviation	Df	Tcal	Sig
Instructional materials	Principal	41	2.05	0.21	127	-0.12	0.99
	Teacher	88	1.95	0.29			
Teaching	Principal	41	2.48	1.10	127	0.111	0.911

method	Teacher	88	2.09	0.19			
Evaluation techniques	Principal	41	2.44	0.23	127	0.112	0.859
	Teacher	88	2.11	0.21			

From the data analysis results in Table 4 indicate there was no significant difference in the mean ratings of principal and teachers on the use of instructional materials recommended in the curriculum for the teaching and learning of financial accounting in Nigeria, test t (-0.12) is .099 and $P > 0.05$, the null hypothesis is accepted.

The probability value associated with the calculated value of t (0.11) is .0911. Since the probability value is greater than 0.05 level of significance, the null hypothesis is accepted. Thus, there is no significant difference in the mean ratings scores of principal and teachers on the pedagogy employed by teachers in teaching financial accounting in Nigerian secondary schools.

The probability value associated with the calculated value of t (0.112) is .0859. Since the probability value is greater than 0.05 level of significance, the null hypothesis is accepted. Thus, there is no significant difference in the mean ratings scores of principal and teaches on the evaluation techniques employed by teachers for the implementation of financial accounting curriculum in senior secondary school in Nigeria.

Discussion

The findings of this study revealed that teachers are not using the appropriate instructional materials in the implementation of financial accounting curriculum. Further analysis shows that there was no significant difference on the mean ratings of principal and teachers on the use instruction materials employed by teachers in teaching financial accounting. Teachers relied heavily on the use of textbook and chalk board in the implementation of financial accounting curriculum leaving others instructional materials available to them; this act have made teachers of financial accounting inefficient leading to mass failure of students in external and internal examination in financial accounting in Nigeria. The findings is in agreement with the findings of Ghanney (2008) that reported that about 83% of teachers in the primary school rely heavily on the use of only chalkboard and textbooks for lesson delivery on environmental studies.

The findings of this study indicates that, there is no significant difference in the mean ratings of teachers and principals on the pedagogy employed by teachers' in senior secondary school financial accounting instructions. Teachers use the conventional method of talk and chalkboard approach of teaching that offer students to copy notes and listen while the lesson is going on leaving other method of teaching that will enable the learner understand the content and participate fully in classroom activities.

No wonder Uwameiye and Ogunbameru (2005) singled out the expository approach to be the dominant teaching method commonly used for accounting instructions in our schools. This ugly trend must change if the objectives of teaching and learning of financial accounting have to be achieved as enumerated by National Examinations Council (2004) and West African Examination council (2004) and curriculum implementation made easy for teachers and students. The finding is in agreement with the findings of Ukah and Eneja (2015) who reported that basic science teachers do not use all the teaching method in the curriculum for teaching of basic science in junior secondary school in Nsukka education zone of Enugu state Nigeria.

The findings of this study with respect to evaluation method employed in implementing financial accounting curriculum show that teachers uses end of term examination, oral question during class, and class assignment to evaluate learning outcome in financial accounting. They techniques they employed centred on cognitive domain only rather than covering psychomotor and affective domain of learning. Further analysis using t-test of significant indicates that there is no significant difference in the mean score of principals and teacher on the evaluation method used in senior secondary schools financial accounting. Efforts should be made by all stakeholders in education to make teachers to adopt varieties of evaluation techniques that will offer all round coverage in the three learning domain. Since psychomotor and affective domain is left out in accounting instruction; these could be one of the contributing factors of moral decay in our school system since teachers are not paying attention on the character of the student. The result of this study supports the findings of Ukah and Eneja(2015) who found out that basic science teachers are not using the recommended evaluation techniques in the implementation of basic science curriculum in junior secondary school in Nsukka Enugu state Nigeria.

Concussion

Base on the result of the study, the following conclusion are made:

1. Financial accounting teachers are not using the appropriate instructional materials in teaching financial accounting
2. Pedagogy adopted in teaching financial accounting are not the one recommended in the curriculum
3. The evaluation techniques in the teaching and learning of financial accounting does not cover the three domain of learning rather, it centred on cognitive domain alone
4. There is no significant difference on the mean score of principals and teachers on teachers use of instructional materials in teaching financial accounting

5. There is no significant difference on the mean score of principals and teachers on teachers on the pedagogy adopted in teaching financial accounting
6. There is no significant difference on the mean score of principals and teachers on teachers use of evaluation techniques in teaching financial accounting

Recommendation

The following recommendation are made based on the findings of the study

1. It was recommended that teachers should use appropriate instructional materials, pedagogy and evaluation techniques in teaching and learning of financial accounting.
2. Teachers of financial accounting should be train through workshop, seminars on the new techniques, pedagogy and evaluation techniques in teaching accounting in Nigeria.
3. In-house training should be periodically organized by the school to train teachers on the use of appropriate evaluation techniques

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