



Principle of Accounting and Performance of Secondary School Student in Enugu State, Nigeria

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Abstract

Since organized life evolved, accounting has been practiced. Financial accounting principles are designed to prepare students for studying financial accounting in general, in spite of the obvious need for principle of accounting in such a growing economy like ours, students seem to be shying ways from it opinions have widely varied as to the causes. Following this, this study aims at examining principle of accounting and performance of secondary school student in Enugu State, Nigeria. The participants in this study were residents of Enugu South Local Government Area, Nigeria. The sample size was calculated using the population figure, from which a total of 200 responders were chosen. 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 it is impossible to overstate the importance of having qualified accounting teachers. Secondary schools should provide more training for accounting teachers. Additionally, the government ought to support accounting teachers by offering scholarships and other incentives to make their training easier.

Keywords: Principle of Accounting, Financial Accounting, Secondary School Students, Enugu State, Nigeria

1. Introduction

Since organized life evolved, accounting has been practiced. Early humans resided in caves before evolving to live in groups.¹ In other words, each person pursued the activities of life for which he was most gifted, which led to people producing some goods in greater quantities than they needed, and other goods that they needed because they did not produce themselves. This led to exchange, with barter being the first system of exchange before money evolved and replaced it.

¹ Nguyen, T. H. (2020). Case study teaching method in tertiary education: A solution for addressing the theory-practice gap. *VNU Journal of Science: Education Research*, 36 (3), 98–106. <https://doi.org/10.25073/2588-1159/vnuer.4410>

During the barter stage, exchanges were recorded.² A rock tossed into a pot or a stroke on the wall may stand in for ten cowries. A pebble would be taken out of the pot and a stroke would be cleaned off the wall after a payment of a comparable amount was made. The quantity of pebbles, sticks, or strokes that are left at any given time would represent the remaining amount of cash or goods that the “recorder” owns or owes.³

Financial accounting principles are designed to prepare students for studying financial accounting in general.⁴ It is hoped that the following definitions will raise awareness among students and spark their interest in studying accounting. According to the American Institute of Certified Public Accountants, accounting is “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.” The Association of National Accountants of Nigeria defines accounting as the process of identifying, measuring, and communicating economic information to permit users of the information to make informed judgments and decisions. “As the analysis, classification and recording of financial transactions and ascertainment of how such transaction affect the performance and financial position of a business”. This involves knowing the day-to-day dealings with money and money.⁵

When the apprenticeship agencies failed to meet the needs of bookkeepers and clerical workers, pre-service education programs were organized in academic institutions and proprietary schools. In 1900, the missionaries and private commercial schools founded accounting and bookkeeping in Nigeria. The rapid growth of business in the early 19th century and the need for more bookkeepers, stenographers, and clerical workers led to a greater interest in business courses.⁶

The Phelps-Stokes Fund of the United States of America, in collaboration with the International Education Board, established two commissions because of educators’ growing concern about commercial courses in the early twentieth century. An American philanthropic foundation called the Phelps-Stroke Fund is concerned with African.⁷ The first comprehensive secondary school, Boys High School, Nonny, opened its doors in April 1900 after the commission, which was headed by Thomas Jesse Jones, an American sociologist who taught at the renowned Hampton Institute, an American Negro college, brought about the evolution of technical and commercial training, recommended that the program be administered by a government department and overseen by them, and emphasized the significance of bookkeeping.⁸ They study both technical and commercial courses. From 1900 to 1935, the need for these commercial schools increased due to the changing society, and as the

² Fittipaldi, D. (2020). Managing the dynamics of group projects in higher education: Best practices suggested by empirical research. *Universal Journal of Educational Research*, 8(5), 1778–1796. <https://doi.org/10.13189/ujer.2020.080515>

³ George, M. L. (2020). Effective teaching and exam mination strategies for undergraduate learning during COVID-19 school restrictions. *Journal of Educational Technology Systems*, 49(1), 23–48. <https://doi.org/10.1177/0047239520934017>

⁴ Branch, R., & Lee, H. (2020). Collaborative learning: Patterns of student perceptions of the contributions of other team members during a group project. In *INTED2020 proceedings* (pp. 9096–9100). IATED. <https://doi.org/10.21125/inted.2020.2499>.

⁵ Ali, I., Narayan, A. K., & Sharma, U. (2021). Adapting to COVID-19 disruptions: Student engagement in online learning of accounting. *Accounting Research Journal*, 34(3), 261–269. <https://doi.org/10.1108/arj-09-2020-0293>

⁶ Haris, Z. A., & Widiastuti, R. (2021). Meaningful learning: Improving students’ accounting knowledge and skills through learning computer accounting practice courses. In *2nd annual management, business and economic conference (AMBEC 2020)* (pp. 70–76). Atlantis Press. <https://doi.org/10.2991/aebmr.k.210717.015>.

⁷ Carstensen, S. S., Kjaer, C., Moller, “ S., & Bloksgaard, M. (2020). Implementing collaborative, active learning using peer instructions in pharmacology teaching increases students’ learning and thereby exam performance. *European Journal of Pharmacology*, 867, Article 172792. <https://doi.org/10.1016/j.ejphar.2019.172792>

⁸ Ghodbane, T., & El Achachi, H. H. (2019). Narrowing the achievement gap between EFL students in oral expression through cooperative learning. *Arab World English Journal*, 10(2), 365–378. <https://doi.org/10.24093/awej/vol10no2.28>

demand for their products such as stenographers, secretaries, and accountants grew, the federal and state governments began supporting the courses. As a result, secondary schools began to include this subject in their curricula because the commercial schools alone were unable to provide the necessary number of accounting professionals. Additionally, a lot of emphasis was placed about accounting at the secondary school level to help meet the needs of private commercial school.⁹

There are many opposing viewpoints about students' performance in terms of the principles of account in schools in the Enugu South Local Government Area, and many of these arguments are subjective and still require factual and numerical support before they can be considered reliable. Substantiating his stand,¹⁰ say the decreasing numbers of successful accounts performance in WASC from 1990 to 1993 are clearly visible. The following represents the percentage of candidates who passed: June 1991: 48.61; June 1992: 46.02; June 1990: 53.18. The question is, are principles of accounts a hermit in the clamour about our students' academic performance in the expensive elementary schools? When it comes to student poor performance, principles of accounts may not be the "odd man out," as seen by the performance's steady decline.¹¹ This study seeks to examine principle of accounting and performance of secondary student in Enugu, Nigeria.

2. Literature Review

Accounting is a key foundation subject at tertiary institutions worldwide due to its overwhelming utilitarian value. Accounting is the language of modern company and a tool for business decision-making.¹² Understanding the fundamentals of the subject is essential to understanding other related fields in business studies and the humanities more broadly. Sadly, it appears that a lot of students are afraid of accounting. The vast amount of data on the topic is one reason for that. However, the true issue is with the presentation style that is frequently used in both classroom instruction and the textual presentation of the material. Every accounting topic was a crucial learning point, just like every other subject, and it should be understood if the supporting data treatment is to be valued.¹³ The goal of the Principle of Accounting is to establish a solid basis in financial accounting by emphasizing the essential concepts and the way accounting data is handled in each of the courses.¹⁴ Accounting is a set of principles and processes, which permits the recording, interpretation and distribution of financial information to interested parties, as an assistant to managerial decision making. By their nature, accounting principles are not absolute precepts or fundamental laws. They offer a framework for accounting practice and are more practical guidelines, norms, and generalizations that have developed over time via trial and error.¹⁵

⁹ Farid, A., & Ashrafzade, T. (2020). A meta-analysis of the relationship self-efficacy and academic performance. *Journal of Educational Sciences*, 27(2), 69–90. <https://api.semanticscholar.org/CorpusID:234787437>.

¹⁰ Alali, R., & Wardat, Y. (2024). Innovative teaching: Building engagement, critical thinking, and lifelong learning skills. *International Journal of Religion*, 5(10), 2152–2163. <https://doi.org/10.61707/fdpdx919>

¹¹ Chang, Y., & Brickman, P. (2018). When group work doesn't work: Insights from students. *CBE-Life Sciences Education*, 17(3), 1–17. <https://doi.org/10.1187/cbe.17-09-0199>

¹² Donkoh, R., Wing-On, L., & Donkor, J. (2020). Educational development issues in Ghana considering educational policy and planning. *International Journal of Educational Development in Africa*, 5(1), 1–21. <https://doi.org/10.25159/2312-3540/9224>

¹³ Gabbin, A. L., & Wood, L. I. (2008). An experimental study of accounting majors' academic achievement using cooperative learning groups. *Issues in Accounting Education*, 23(3), 391–404. <https://doi.org/10.2308/IACE.2008.23.3.391>

¹⁴ Osei-Owusu, B., & Kwame Sam, F. (2012). Assessing the role of School Management Committees (SMCs) in improving quality teaching and learning in Ashanti Mampong municipal basic schools. *Journal of Emerging Trends in Educational Research and Policy Studies*, 3(5), 611–615. <https://hdl.handle.net/10520/EJC127700>.

¹⁵ Ajani, O. A. (2018). Needs for in-service professional development of teachers to improve students' academic performance in Sub-Saharan Africa. *Arts and Social Sciences Journal*, 9(2), 1–7. <https://doi.org/10.4172/2151-6200.1000330>

Documenting business transactions is one of accounting's tasks. Making an entry in the principal (main) book of accounts means accurately documenting an event in the ledger. The ledger is where an entity's financial records are kept.¹⁶ When a business transaction is to be recorded, the fact that a "giving" has been made is recorded in one account, and the fact that a "receiving" has been made simultaneously is also recorded in another account. This is because the double entry principles require that the giving action and the receiving action pertaining to a single business transaction be recorded separately for each transaction. To depict the opposing nature of the giving and receiving actions, these recordings are also made in the opposite way. As a result, credit and debit became distinct terms. To credit the donor account and debit the receiver account in every business transaction, it is necessary to identify the two accounts and determine which is the giver account.¹⁷

In an organization, accounting's primary function is to generate information, typically in monetary terms.¹⁸ The following roles and responsibilities must be fulfilled to carry out the activities involved in producing that financial information.

- 1) Recording of the financial events of an entity in a systematic manner.
- 2) Summarizing the documents and creating reports and assertions about the entity's financial operations throughout a given time frame.
- 3) Analysing the reports and financial accounts of an entity to establish the viability or performance of the organisation.
- 4) Providing an interpretation of an entity's financial statements and reports to its users, including management, staff, government organizations, creditors, investors, shareholders, and others.
- 5) The internal control system, which includes the accounting system, makes sure that the business is run efficiently and that its assets are secured to guard against loss or abuse.
- 6) Generating a range of regular and unique financial statements and reports.

To continue managing a business, management needs a variety of reports and financial statements, most of which are prepared for a specific purpose. Government agencies, such as for tax purposes, creditors, investors, and shareholders, as well as customers and employees, require various other reports and statements from the entity to determine the security of their stake in the business, as well as for tax purposes.¹⁹

Lack of instructional aids is one of the reasons that contribute to secondary school pupils' low performance on accounting fundamentals. The teaching of accounts necessitates the continuous use of teaching aids. The purpose of instructional materials is to provide pupil's real-world experience. To make the numerous abstract concepts and terminology in the courses more concrete, it is imperative

¹⁶ Hartati, E., Bachri, S., & Mustafa, M. (2022). The improvement competence of vocational high school students through cooperative learning in accounting practicum subjects. In 1st world conference on social and humanities research (W-SHARE 2021) (pp. 239–242). Atlantis Press. <https://doi.org/10.2991/assehr.k.220402.051>.

¹⁷ Alao, O. E., & Ukpomg, M. J. (2020). Instructional resources and effective pedagogy of financial accounting in secondary schools, lagos, Nigeria. *International Business Education Journal*, 13(2), 94–108. <https://doi.org/10.37134/ibej.vol13.sp.9.2020>

¹⁸ 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.

¹⁹ 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.

that teaching aids be used.²⁰ Inadequate career counselling is another factor that contributes to students' poor performance; some parents even go so far as to recommend to their kids the kind of career they would like them to pursue because they like it or perhaps because they have seen someone else who has completed the course successfully, without determining their ward's aptitude for the course. In fact, this improper career counselling by parents and guardians has played a significant role in the students' poor performance.²¹ The study of principles of accounts includes some complex statistical and mathematical calculations. Pupils who are unable to handle the situation due to a lack of ability sometimes leave the course, which results in subpar performance. Additionally, pupils' poor performance on the SSCE exam is partly their own fault. Students no longer like doing manual labour, especially those taking school certificate exams. Only a small percentage of kids confront their peers because they understand why they are at school. To put it simply, they do not have a clear sense of purpose or personal plans. They will only know when and how to do anything when they know what they are going to do.²²

A cursory examination of the educational system showed that, in comparison to the amount of time allotted to other subjects, very little time was spent on accounting principles. It is hard to find a subject that is not plagued by some issue, and it seems that the accounting records section receives the lowest scores on school certificate exams. This is a depressing situation.²³ Another reason why pupils score poorly is that there are not enough trained math teachers. Most accounting instructors are recent graduates of business schools. They struggle to instruct kids because they lack a thorough understanding of the subject.²⁴ Another contributing aspect is the dearth of vocational guidance counsellors; in secondary school, you will seldom see a guidance counsellor who would advise students and explain the significance and excellent opportunities that await them should they pursue an interest in accounting.²⁵ Once more, the SS1 is where the subject principle of accounts always begins, as the student must have completed three years of secondary school. Only in the senior year of secondary school is this subject taught. Since it is a broad topic, more ground will not be covered in the next three years.²⁶ Lack of financial support from government to private institutions lack incentive for accounting teachers.²⁷

Therefore, it is necessary to hire specially trained accounting teachers who can impact knowledge. The greatest accomplishment is to find good teachers who are powerful and dedicated and who understand the art of teaching and can impress their students. It may be true that because the

²⁰ Aubyn, R., & Wang, X. (2021). International journal of management sciences and business research. Feb-2021 ISSN (2226-8235) Vol-10, Issue 2 <https://api.semanticscholar.org/CorpusID:265776207>.

²¹ Farshadfar, S. (2024). A group project on governmental accounting standards: Value, design, and efficacy. *Corporate Ownership and Control*, 21(1), 32–38. <https://doi.org/10.22495/cocv21i1art3>

²² Hara, N. (2008). Communities of practice: Fostering peer-to-peer learning and informal knowledge sharing in the workplace. <https://api.semanticscholar.org/CorpusID:142935561>.

²³ 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>

²⁴ 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.

²⁵ Ganyaupfu, E. M. (2013). Teaching methods and students' academic performance. *International Journal of Humanities and Social Science Invention*, 2(9), 29–3 <https://api.semanticscholar.org/CorpusID:212497296>.

²⁶ Bridges, S., Chan, L. K., & Hmelo-Silver, C. E. (2016). Situated learning and educational technologies: Theory and practice. In *Educational technologies in medical and health sciences education* (pp. 1–6). https://doi.org/10.1007/978-3-319-08275-2_1

²⁷ Ntumi, S., Agbenyo, S., & Bulala, T. (2023). Estimating the psychometric properties (" item difficulty, discrimination, and reliability indices") of test items using kuderrichardson approach (KR-20). *Shanlax International Journal of Education*, 11(3), 18–28. <https://doi.org/10.34293/education.v11i3.6081>

subject is perceived as being difficult, it should be handled by well qualified teachers. It is therefore not surprising that students' lack of interest and motivation tend to lead to poor performance, especially if they are left in the hands of unqualified teachers.²⁸ Also, the disciplines should begin in class one to provide students with a thorough understanding of the course to boost their performance on exams such as the WASC/GCE.²⁹ Principles of Accounts is a subject that requires some complex mathematical and statistical calculations. As a result, we find that students who enrol in or choose Principles of Accounts are those who are proficient in and interested in mathematics and related subjects.³⁰ According to Andersson, "long experience of teaching has forced me to the conclusions that accounting is best taught using very short step."³¹ This can be explained by the fact that certain accounts are replicated, each time adding a new entry. It goes without saying that the goal is to allow the students to observe the accounts' slow "build up" and, just as crucially, the source of the most recent entry. Each prepared account should therefore be demonstrated step-by-step while teaching accounts as a subject in the classroom.

Several graded exercises are included at the end of each chapter by the author as an additional strategy for succeeding on the accounting exam.³² Thus, as continuous practice makes perfect, success can only be attained in situations where sufficient practice is conducted prior to the actual exam, students who wish to succeed should engage in a lot of practice exercises to adequately prepare for the test.³³ To satisfy 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, the British editions of all commercial subjects must be revised. To make the numerous abstract concepts and terminologies in the subject more concrete, teaching aids are crucial in accounting classes.³⁴ The teaching of accounting, therefore, necessitates the continuous use of teaching tools. This is intended to provide pupil's real-world experience. The activities that students engage in and the teachers that are chosen are closely linked to the resources that will support and enhance learning. When pupils are not adequately prepared, they will inevitably do poorly. These can inspire students and act as powerful means of explaining and illustrating the subject matter.³⁵

The government should take teacher training seriously and prevent these accounting teachers from leaving by giving them compensation that is comparable to that of their counterparts in the private sector.³⁶ Additionally, Nigerian and current textbooks must be supplied, and educators are

²⁸ Abreh, M. K. (2017). Involvement of school management committees in school-based management: Experiences from two districts of Ghana. *Educational Planning*, 24(2), 61–75. <https://api.semanticscholar.org/CorpusID:195453159>.

²⁹ 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

³⁰ Bertheussen, B. A., & Myrland, Ø. (2016). Relation between academic performance and students' engagement in digital learning activities. *The Journal of Education for Business*, 91(3), 125–131. <https://doi.org/10.1080/08832323.2016.1140113>

³¹ Getz, D., & Andersson, T. (2016). Analyzing whole populations of festivals and events: An application of organizational ecology. *Journal of Policy Research in Tourism, Leisure and Events*, 8(3), 249–273. <https://doi.org/10.1080/19407963.2016.1158522>

³² 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.

³³ Alvarez-Bell, R. M., Wirtz, D., & Bian, H. (2017). Identifying keys to success in innovative teaching: Student engagement and instructional practices as predictors of student learning in a course using a team-based learning approach. *Teaching and Learning Inquiry*, 5(2), 128–146. <https://doi.org/10.20343/TEACHLEARNINQU.5.2.10>

³⁴ Fetzer, S. J. (2023). Considering eligibility criteria. *Journal of PeriAnesthesia Nursing*, 38 (4), 673–674. <https://doi.org/10.1016/j.jopan.2023.05.011>

³⁵ Handley, M. A., Lyles, C. R., McCulloch, C., & Cattamanchi, A. (2018). Selecting and improving quasi-experimental designs in effectiveness and implementation research. *Annual Review of Public Health*, 39(1), 5–25. <https://doi.org/10.1146/annurevpublhealth-040617-014128>

³⁶ Guzman, M. (2016). Preferred student-centered strategies in teacher education: Input to outcomes-based instruction. *Asia Pacific Journal of Education, Arts and Sciences*, 3(1), 40–48. <https://api.semanticscholar.org/CorpusID:212589833>.

counselled to provide students with sufficient incentive for consistent practice.³⁷ Therefore, more should be done to ensure that students have a solid foundation in mathematics and are familiar with the several books of accounts that are used in contemporary workplaces, such as the trial balance, cash book, ledger, and balance sheet.³⁸ This could be accomplished by bringing students on field trips to large organizations that utilize the books of accounts.³⁹

Investigated the impact of the guided discovery teaching approach on students' financial accounting performance. The treatment enhanced students' attitudes and recall of accounting concepts, according to the study, which employed a nonrandomized pretest-posttest control group quasi-experimental approach.⁴⁰ Examined how peer tutoring can help students succeed academically in financial accounting. Peer tutoring outperformed the traditional lecture method in raising students' academic achievement, according to the study, which used a nonrandomized pretest-posttest control group quasi-experimental design.⁴¹ Explored whether an innovative technique to teaching audit topics was suitable for application in a higher education context. The study, which used a case study research approach, concluded that the students' needs and academic demands were met by instructional resources.⁴² Examined the effect of student participation in class activities on their learning of accounting principles. The results showed that active participation led to improved learning outcomes.

3. Methods

The research is designed to investigate into the principle of accounting and performance of secondary school student with reference to Enugu South Local Government Area, Nigeria. The researcher shall adopt a descriptive approach, which involves the normal gathering, analysis and interpretation of a set of data to explain the underlying factors that surround the problems that triggered of the research. The researcher will use a systematic random sampling of the secondary schools doing principles of accounts in Enugu South Local Government Area. Data for this study was collected from primary and secondary sources. The primary source of data collected was mainly the use of a structured questionnaire which was designed to elicit information into the principle of accounting and performance of secondary school student with reference to Enugu South Local Government Area, Nigeria. The secondary sources of data collections were textbooks, journals and scholarly materials. The population is made up of students doing Principle of Accounts and all the teachers of Principle of Accounts in some selected Secondary School in Enugu South Local Government Area.

³⁷ Hasimah, N. H. B., Azhar, A. B., Jailani, N. H. A. B., Jefri, S. B., & Raizal, S. N. A. B. S. (2020). The effects of information and communication technology (ICT) on accounting students' academic performance. *Global Business and Management Research*, 12(4), 51-60. <https://api.semanticscholar.org/CorpusID:230519477>.

³⁸ 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.

³⁹ 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.

⁴⁰ 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.

⁴¹ Grashitz, J. & Claudia, M. (2020). A teaching concept for auditing – evaluation of the ILPA case. *Journal Accounting Education*, 29(4), 372-408.

⁴² Park, Y., Koo, J. & Park, T. (2019) Effect of Student Activity Participation on Accounting Education. *Journal of Open Innovation*, 5(40), 1-10.

The researcher will use random sampling in selecting students from the school they will use and the teachers of Principle of Accounts in the selected schools will be used. There are secondary schools in Enugu South Local Government Area, but the researcher selected some secondary schools. The schools are selected in such a way as to include both boys' and girls' schools.

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 collection of data. The structure of open-ended type of questionnaire will be used. This means that when a question is asked and several response options are supplied, the respondent is expected to pick anyone that best suits his response. The researcher will also use performed observation to validate the data collected. Questionnaire will be for teachers and students. Lastly, the library is extensively used to collect information from books, oral interview was used by the researcher, journals and newspapers were used to support data collect.

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: 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

4. 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 Consellor

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

The result in table 4 shows that 23 students which represent 16.4% said that their guidance counselor 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	9.3
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%

Source: Author's Compilation, 2025

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%

Source: Author's Compilation, 2025

The result in table 9 shows that 50 teachers which represent 20% indicated that students 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 and 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		

Source: Author's Compilation, 2025

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 period for each lesson is 40minutes.

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%

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's Compilation, 2025

The result in table 13 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.

5. Conclusion and Recommendations

Accounting serves as a crucial system of principles and techniques for recording, interpreting, and communicating financial information to guide managerial decisions. From the study's findings, it is evident that while accounting principles are taught by qualified teachers, students find the subject challenging, particularly due to their computational abilities. This struggle results in students failing to meet the expected objectives in the subject. Additionally, the school schedule does not allocate enough time for accounting, preventing the completion of the curriculum. A major concern is the lack of vocational guidance counselors in most schools in Enugu South L.G.A., which leaves students unaware of the significance of accounting principles. Furthermore, some schools do not begin teaching accounting until SSS1, causing delays in syllabus coverage before exams. Many students also avoid accounting, fearing its complexity, especially those with weak mathematical backgrounds, and quit when faced with difficulties.

The time allotted for accounting instruction is another critical factor contributing to poor performance. With a limited timetable of 1½ hours per week, the syllabus cannot be fully covered, leading to a decrease in quality of education. This is further compounded by the absence of homework, which limits students' practice and learning opportunities. The study suggests that students should be introduced to various books of accounts through field trips to organizations using them, and schools must prioritize the recruitment of qualified accounting teachers. The government should

also provide essential resources such as accounting machines and microcomputers to enhance teaching. Moreover, accounting principles should be allocated more time on the timetable, reflecting the subject's breadth. These steps are vital for improving the teaching and learning of accounting, ensuring students grasp its importance for both personal and national economic development.

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