

Effects of Cooperative Learning and Lecture Strategies on Students' Academic Achievement in Financial Accounting of Business Education Programme in Universities, South-West, Nigeria

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ABSTRACT

This research work was carried out to compare the effectiveness of comparative learning and lecture strategies on students' academic achievement in financial Accounting of Business Education programme in Universities, South-West, Nigeria. In order to achieve the above objective, one research question and one hypothesis was raised and tested at 0.05 level of significance. The study adopted a pre-test, post-test and control group quasi-experimental research design. Population for this study consisted of 300 level Business Education students from all Universities in South-West offering Business Education programme, while the sample consisted of 186 students offering Business Education and Quantitative Ability Test (QAT) with 0.75 reliability coefficient and Financial Accounting Achievement Test (FAAT) with 0.87 reliability coefficient were used as the research instrument split half method were used in the study. Analysis of covariance (ANCOVA) was used to test hypothesis with the multiple classification analysis (MCA) to determine the magnitude of the mean score of the different group. Based on the findings of the study, it is strongly recommended that lecturers/teachers of financial accounting should use cooperative learning strategy in their lessons to improve students' academic achievement as they have been found useful to improve

Keywords: Business Education, Corporative Learning Strategy, Financial Accounting Achievement Test, Lecture Strategy, and Quantitative Ability Test.

INTRODUCTION

Financial accounting is a specialized branch of accounting, which keeps track of financial transactions of a company, (Okon, 2002). The study of financial accounting must not only be in form of practical education, but must be a combination of both sound practical education and theoretical knowledge (Adebayo & Judith, 2014). This enables students to utilize modern accounting techniques in finding solutions to complex business problems. The need for accounting arose as a result of the expansion and complexity of business enterprises, desire for stewardship reporting, accountability and reliable accounting information (Ogundele, 1991 & Chua, 1990).

The Objectives of Accounting According to Osuala (2004) are to:

(a) learn how to keep better record for personal and home use, (b) study financial accounting records and reports as an integral part of the functioning of any business enterprise, (c)

understand the concept of assets, liabilities and proprietorship so that the fluctuation in business and records may be correctly interpreted (d) interpret and analyze business and records in terms of customers.

To achieve the stated objectives, accounting should be taught with effective instructional strategies to make teaching and learning meaningful.

However, Ezeagba (2014) & Mohammed (2011) observe that the major factor contributing to students' failure in financial accounting in the higher institution of learning is the predominant use of conventional teaching approaches where teacher/lecturer dominates the class and does not encourage students to participate in the learning process.

Equally, there are arguments in the existing literature, Adunfe, 2005, Ogunbiyi, 2012 and Okewale, Osinubi & Desu (2002), that conventional strategies are less effective in improving the academic achievement of students in the tertiary institutions as this is due

to the fact that the students are not fully involved in the learning process, while low academic achievement of students in financial accounting may be attributed to, among other factors, the traditional lecture method/strategy popularly used by lecturer in instructional delivery. Ezenwosu & Nworgu (2013) note that most lecturers adopt the traditional lecture method which is an oral presentation of idea, concepts and principles to the students. In lecture method, the lecturer stands in front of the classroom and dictates information relevant to course contents Ezinwa, (2003) expatiated that students only listen and take down the notes and they are not encouraged to participate fully in the lecture.

A lot of researches have confirmed the effectiveness and more innovative, interactive and student-centered instructional strategies against the traditional strategies (Okewale, Osinubi & Desu 2002, Ezenwosu & Nworgu, 2013) to ensure effective teaching and learning in the institutions, instructional strategies that emphasize students' involvement and opportunity to communicate, reason and develop self-confidence to solve academic problems are required and it should be effectively utilized (Olson & Prath, 2000). Some of the instructional strategies through which effective teaching and learning and high academic achievement could be achieved in financial accounting in the universities are cooperative learning and other strategies. While cooperative learning strategy is one of the major instructional strategy that are self-direct learning strategy and students centered (Ozommadu, 2016).

According to Mumuni (2018), a number of research works have been carried out on the effectiveness of cooperative learning in Nigeria Schools and higher institutions, such studies include those of Okebukola & Ogunniyi (1984), Okebukola (1985), Alebiosu (1998), Esan (1999), Adeyemi (2002) Olaoye (2009) and Oludipe & Awokoy (2010) more recently Mari & Gumel (2015) investigated the effects of Jigsaw model of cooperative learning on self – efficacy, and achievement in chemistry among concrete and formal reasoners in colleges of education in Nigeria.

In the conclusion of all these studies that cooperative learning strategy seems more useful than other instructional strategies especially in calculative subjects/courses. Cooperative learning strategy is a teaching approach where

students work in small groups to help one another learn academic materials. In the groups, students are expected to help one another find answers to questions, rather than seeking answers from the instructor (Yamarik, 2007).

These are positive interdependence, face-to-face interaction, individual accountability, interpersonal and small group skills and group processing. For it to be used, the lecturer need to start it early in the semester, so that the necessary interpersonal skills needed for effective cooperative learning are developed. It simply involves a five minutes class exercise or a complex project that cuts across class period (Lord, 2001). It has been concluded many times both descriptively and experimentally that there is lack of direct teaching strategy in our universities and colleges of education (Barkley, Cross and Mayor, 2015 & Akubuilu 2015); that students need practice in order to utilize the method effectively and that accounting lecturers need to approve this method in theory also in practice (Ndu, 2017) .

STATEMENT OF THE PROBLEM

The massive and consistent failure in financial accounting recorded among students in the universities might be traceable to the instructional strategies employed by the lecturers and the persistent use of the conventional teaching approach which completely focuses on the intellectual and disregards constructivist and experiential learning theories.

However, it has been noted that while very few business education students perform well in financial accounting, majority of them perform poorly. If this poor outcome goes unchecked, the programme may lose its reputation which may result in loss of confidence in business education programme (accounting).

Previous studies have suggested that factors which have been identified as contributing to the persistent low interest and poor level of achievement in financial accounting are: poor instructional strategies adopted by lecturers in the universities, the predominant use of text, lack of adequate illustrations and learners variables such as: gender, home background, quantitative ability, lack of organized strategies for concept formation, teacher characteristics and memory skills.

Furthermore, to improve the students' positive relationships, develops their self-esteem and cohesiveness. Hence, the ultimate focus of this

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study is to investigate the effects of cooperative learning strategy on students achievement in financial accounting aspect of business education programme in universities, South West Nigeria.

METHODOLOGY

The study adopted a pre-test, post-test quasi-experimental research design. This design is used because it shows cause - effect relationship, i.e. the effect of cooperative learning and lecture strategies on students' academic achievement in Financial Accounting of Business Education Programme in Universities, South-West, Nigeria.

SAMPLE AND SAMPLING TECHNIQUE

The sample consisted of 186 students, selected through multi-stage random sampling technique from two state universities in South-West, Nigeria, which are:- Ekiti State University, Ekiti State and Lagos State University, Ojo, Lagos.

Source of Variation	Sum of Squares	Df	Mean Square	F	Sig. of F
Main Effects	4194.412	1	4194.412	337.086	.000
Covariates(pre-test)	305.987	1	305.987	24.591	.000
Cooperative Learning (C.L)	77.314	2	38.657	3.107	.047
Explained	610.338	12	50.862	4.088	.000
Residual	2625.501	173	12.443		
Corrected Total	3235.839	189			

**indicate significant F at .05 level*

The result in table above shows the outcome of the analysis to test the main effect of treatment on students' achievement in financial accounting. The result shows significant main effect of treatment ($F_{(173)} = 3.107, P < 0.05$). This implies that the difference in the students' post-test mean achievement scores in financial accounting after exposure to the three levels of treatment is statistically significant at the .05 level of significance. Hence, the null hypothesis which states that there is no significant effect of cooperative learning on the students achievement in financial accounting is rejected.

The result reveals positive mean achievement gain among students taught using cooperative learning method compare with other student taught using lecture strategy.

DISCUSSION OF FINDING

This significant outcome suggests that cooperative learning strategy, and lecture strategy are good at improving students' achievement gains in financial accounting. The significant result recorded could be partly attributed to the advantages with cooperative

The two selected state Universities were randomly selected, one state university was randomly assigned to the one experimental group while one was assigned to control group as such: Ekiti State University (Corporate Learning Strategy) and Lagos State University (Control Group). The topics were selected for the study are the following:

Receipt and Payment Accounts

Bar Trading Accounts

Income and Expenditure Account

Balance Sheet

RESULT

H_{01} : There is no significant effect of cooperative learning and lecture strategy on students' academic achievement in Financial Accounting of business education programme in universities, South-West, Nigeria.

learning strategy. Cooperative learning strategy being a teaching approach where students work in small groups to help one another learn academic materials implies that students benefit from others on concepts they may not understand. It is not novel to see students gathering after classes to ask friends if they understood content just learned. Thus pairing them to work cooperatively by the teachers' gives huge freedom to learn. This implies that students sometimes understand better when content are explained to them by their peers. This may be because they use familiar language best known to them to explain to another better than the teachers who want to maintain professional ethics or official language.

In the groups (Yamarik, 2007) remarked that students are expected to help one another find answers to questions, rather than seeking answers from the instructor. The fact that cooperative learning strategy allows students to learn how to resolve disputes on their own, taking turns to listening to others, contributing ideas, explaining oneself clearly, encourage, others, and critiquing ideas not people maybe

another reason for the positive outcome as students freely express themselves without fear of being cut off down by the lecturer. It should be borne in mind that these set of students are undergraduate who cherish their esteem and will not want any form of supposed embarrassment from lecturers in the hall.

This finding is in concomitance with Forzard & Farouzan (2015) who submitted that cooperatively taught students tend to exhibit higher academic achievement, greater persistence through graduation, and better higher-level reasoning and critical thinking skills. In addition, students tend to achieve a deeper understanding of learned material, greater time-on-task, and lower levels of anxiety and stress. Cooperative learning also leads to greater intrinsic motivation to learn and greater ability to view situations from others' perspectives in a more positive and supportive relationship with peers and students develop higher self-esteem. Research shows that most students learn best from working with other students (Salako, Wzw & Adu, 2013). This stems from the cognitive advantage of being able to share ideas and vocalize thoughts as the students interact with friends and fellow classmates (Felde, 2007).

Research has also shown a positive effect of cooperative learning strategy on students' achievement (Okebukola & Ogunniyi, 1984, Olaoye 2009, Hossain & Tarmizi, 2013). Similarly, Mumuni (2018) found in his research that teaching through cooperative learning methods was more effective in increasing academic achievement compared to the traditional teaching methods.

This finding is also related to some of the earlier findings and assertions by researchers such as Okebukola (1984), Alebiosu (1998), Esan (1999), Johnson and Johnson (1999) and Odesanya (2012). It was the conclusion of all these studies that cooperative learning strategy seems more useful than other instructional strategies.

CONCLUSION

The need to improve students' academic achievement in financial accounting has become necessary considering the poor performances displayed by students. Meanwhile, studies have recommended the use of strategy that makes students active participant, rather than passive participants which is mostly associated with lecture method.

A lot of researches have confirmed the effectiveness of the more innovative, interactive and student-centered instructional strategies against the traditional strategy to ensure effective teaching and learning in the institutions. Instructional strategies that emphasize students' involvement and opportunity to communicate, reason and develop self-confidence to solve academic problems are required and should be effectively utilized. This study provides some evidences of the effects of using strategies (cooperative learning and lecture) instruction on financial accounting achievement.

In comparison, cooperative learning strategy instruction was more effective in developing students achievement in financial accounting of undergraduates compared with lecture strategy which came second. The strategy of instruction adopted in the study fosters student learning in financial accounting by engaging students actively in working cooperatively to achieve higher academic achievement in financial accounting.

RECOMMENDATIONS

Based on the findings of the study, it is strongly recommended that lecturers/teachers of financial accounting should use cooperative learning strategy in their lessons to improve students' academic achievement as they have being found useful to improve students achievement in financial accounting. The study also recommends that instructors should de-emphasize the use of lecture strategy in teaching financial accounting because it recorded the lowest achievement. Further, National Universities of Commission should include the use of cooperative learning strategy among the basic strategies of instruction for teaching financial accounting in order to meet with contemporary system of education.

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