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ASSESSMENT OF THE IMPLEMENTATION ON FINANCIAL ACCOUNTING CURRICULUM IN SENIOR SECONDARY SCHOOLS IN ENUGU EDUCATION ZONE

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Abreact: The main purpose of this work was to assess the implementation of financial accounting curriculum in senior secondary schools in Enugu Education Zone. The study adopted a descriptive survey research design. Two research questions and two null hypotheses guided the study. The population of the 40 respondents (15 supervisors and 25 teachers). There was no sampling because the population was manageable. The instrument for data collection was a-31 item questionnaire entitled Implementation of Financial Accounting Curriculum Questionnaire" (FACQ) which was developed by the research. The instrument was duly validated by three experts. The reliability was done using Cronbach Alpha which yielded coefficient of 0.72. The research questions were answered using mean with standard deviation, while the null hypotheses were tested at .05 level of significance using a t-test stastatic. The findings of the study revealed that the Financial Accounting topics in senior secondary schools in Enugu education zone are covered. The study also showed that instructional materials are utilized in teaching financial Accounting. The hypotheses tested showed that, there was no significant difference between the mean ratings of supervisors and financial Accounting teachers in Enugu education on accounting topics covered and utilization of materials in teaching accounting. Based on the findings, the following recommendations were made that: there should be regular inspection by supervisors to mintor the activities of financial accounting teachers. Again accounting teachers should be compelled to be involved in marking WAEC, NECO and NABTEB Examination scripts on accounting.

Keywords: Financial Accounting, Curriculum, Assessment and Senior Secondary schools**.**

Introduction

Accounting may be as old as life. In business, accounting is often described as the language of business (Nwaeze, 2015). However in senior secondary schools, it is the financial Accounts that is offered as selective subject. Financial accounting is aimed at gathering information and producing reports on an organizations financial activity. Financial accounting according to Robert (2004) in Nwokike and Jim (2016), is the process of collecting, recording, presenting and analyzing/interpreting financial statements. In order word, financial accounting is a specialized branch of accounting that keeps record of a company's financial transactions.

Financial Accounting is offered in senior secondary school components of one to three (SS1-SS3). According to Nigerian Educational Research and Development Council (2008) in Ugwunwoti, (2017), its curriculum is divided into three theme to correspond with years one, two and three covering thirty-five (35) topics. Ugwunwoti (2017), also opined that the curriculum is designed to meet the following objectives to: provide specialized instruction to prepare students for careers in the accounting fields; provide accounting skills for personal use in the future; enable the senior secondary school candidates appreciates the basic rules, functions and principles of accounting and assess candidates knowledge of basic accounting principles, practice and their application to modern business activities. Therefore, the primary objective of financial accounting in secondary level is to lay foundation for further study of accounting and allied courses at higher level. To achieve the set objectives of financial accounting, there should be proper implementation of its curriculum.

Curriculum is the educational proposal of any nation that guide the schools in the growth and development of young ones (Azih and Ikelegbe, 2019). Curriculum could be defined as any organized course of study directed towards specific goal achievement at specific levels. Accrding to Udesen (2016) curriculum is a planned and guided learning outcomes formulated through the systematic reconstruction of knowledge and experiences under the auspices of the school, for the learners wilful growth in personal-social competence. The financial accounting at the senior secondary schools should represent the total experiences to which all learners must be exposed.

Secondary school may be seen as a type of school established for the continuation of teaching and learning activities by students after primary school. Anieke and Nwankwegu (2019), opined that secondary school equips the learners with the background knowledge of basic arts and science related subjects for transition into tertiary institution. However, secondary school is where secondary education is obtained. According to the Federal Republic of Nigeria (2014), secondary education is a level of education where children receive education after primary education and before the tertiary stage. Moreover, senior secondary schools are the next stage after upper basic education three. Senior secondary schools is made up of three components (Senior Secondary one to Senior Secondary three). There should be regular assessment of activities of stakeholders in senior secondary schools.

Assessment is a means whereby the teacher obtains information about knowledge gains, behavourial changes and other aspects of the development of learners (Oguneye, 2002 in Amobi, 2019). The author further noted that assessment involves the deliberate effort of the teacher to measure the effect of the instructional process as well as the overall effect of school learning on the behaviour of students.

Assessment therefore, is the action or an instance of making a judgement about something. In other word, assessment for learning is ongoing assessment that allow teachers to monitor students on day-to-day basis. The teacher is of the implementer of the school curriculum (financial accounting inclusive). According to Ugwunwoti and Eya (2016), Financial accounting teacher is the main force and the last person that ensures that its curriculum is implemented according to specification. Continuing, the authors noted that, he interprets the syllabus and breaks it into teaching schemes and lesson plans. Financial accounting teacher also decides on what instructional materials to use, the methods to adopt, the amount of time to spend on each aspect and the equipment and the space to use.

Supervisor is another stakeholders in the implementation of financial accounting curriculum in senior secondary schools in Enugu-Education zone. A supervisor is any person assigned the function of helping others (teachers) to improve on their instructional competencies. According to Ani (2017), a supervisor is a person formally designed by the organization to interact with members of the teaching behaviour system in order to improve the quality of learning of students. It should be noted that, supervisors are officers performing supervisory duties. The teachers and supervisors are the key implementers of financial accounting curriculum in Enugu Education zone.

Enugu education zone is one six education zones in Enugu state with nineteen secondary schools offering financial accounting (post-primary schools management Board, 2010).

Inspite of all lofty expectations expected, results are yet to be achieved. Based on the experience of the researchers in teaching accounting over the years, students' poor academic performance in financial accounting can be linked to the extent of its curriculum implementation by the teachers and supervisors. Result analysis by West African Examination Council (2019), showed that the financial accounting recorded 58.2 percent, 51 percent and 50.1 percent failure, in 2017, 2018 and 2019 respectively. This poor performance has been of a great concern to the stakeholders of the subject.

Could it be that this poor performance may be as a result of attitude of teachers, students and government? In an attempt to answer this question, gave raise to carrying out this work on assessment of the implementation of financial accounting curriculum of senior secondary schools in Enugu Education zone.

Statement of the Problem

The primary objective of financial accounting at secondary schools is to lay proper foundations for the would-be accountants. And this could be achieved through effective implementation of its curriculum. If when implemented, will ensure complete topic coverage and proper use of instructional materials among others.

However, inspite of lofty expectations, results have shown that there poor academic performance among students in external examinations. The problems of this study was that financial accounting in secondary schools in Enugu Education zone seem not to have achieved the set goals. This state of affairs is indicative of the fact that there may be some constraints to the implementation of its curriculum. Therefore, there is need to assess the implementation of financial accounting in senior secondary schools in Enugu Education zone.

Purpose of the Study

The main purpose of this study was to assess the implementation of financial accounting curriculum in senior secondary schools in Enugu Education zone of Enugu State. Specifically, the study sought to:

1. determine the extent to which financial accounting curriculum contents for senior secondary school is covered in Enugu Education Zone.
2. determine the extent to which instructional materials for the effective implementation of financial accounting curriculum contents is utilized in senior secondary schools in Enugu Education Zone.

Research Questions

The following research questions guided the study.

1. To what extent do financial Accounting curriculum contents for secondary schools covered in Enugu Education zone.
2. To what extent do instructional materials for the effective implementation of financial accounting curriculum contents utilized in senior secondary schools in Enugu Education zone.

Hypotheses

The following null hypotheses were tested at .05 level of significance using t-test.

1. There is no significant difference between the mean ratings of financial Accounting teachers and supervisors regarding the extent financial Accounting curriculum contents for senior secondary schools is covered in Enugu Education zone; and
2. Financial Accounting teachers and supervisors in Enugu Education zone do not differ significantly in their mean ratings on the extent instructional materials for the effective implementation of curriculum contents is utilized in senior secondary schools.

Method

The study adopted a survey research design. Survey research design according to Okoro and

Odesanya, (2019) is a method of sociological investigation that uses question based on statistical surveys to collect information about how people think and act. Moreover, Nworgu (2015) opined that survey design is one in which a group of people or items are studied by collecting and analysing data from only a few people or items considered to be representative of the entire population.

The study was carried out in government senior secondary schools in Enugu education offering financial Accounting. Enugu Education zone is one of the six Education zones in Enugu State. The population for the study comprised supervisors and financial accounting teachers in nineteen (19) government-owned secondary schools in the zone. The 15 supervisors and 25 financial accounting, teachers made up the population. There was no sampling because the size was, manageable.

The major instrument for data collection was an open ended 31-item questionnaire, which was developed by the researcher entitled "implementation of financial Accounting curriculum questionnaire; (FACQ). It is an instrument with three sections. Section A was on bio-data. Section B on the curriculum context coverage and section C contains item on instructional materials utilization. The rating responses were structured on a four scale of very High Extent (VHE), High Extent (HE) Low Extent (LE) and very Low Extent (VLE) with numerical order of 4,3,2 and 1 respectively.

The instrument was face-validated by three experts, two in the department of Business Education and one from the Department of Mathematics and Computer (Measurement and Evaluation) both from the Enugu State University of Science and Technology (ESUT) Enugu. To test the reliability of the instrument, 10 supervisors and 10 teachers from Agbani Education of Enugu state were used Cronbach Alpha estimate was used to determine the internal consistency of the instrument; which yielded a coefficient index of 0.82. This index indicated that the instrument was reliable enough to be used in the study.

The researchers with the help of two (2) research assistants used a direct delivery techniques in the administration of the instrument to the respondents. At the end of the administration of the instrument, all the 40 copies were retrieved and used for the study, representing 100% rate of return.

Mean with standard deviation was used in answering the research questions, while t-test was used in testing the null hypotheses at .05 level of significance at the appropriate degree of freedom. Decision, rule for answering the research questions was based on the real limits of the mean thus:

Very High extent 3.50-4.00
High Extent 2.50-3.49
Low Extent 1.50-2.49
Very Low Extent 1.00-1.49

For the hypotheses, when the calculated t-value was equal to or greater than the table-value, the null hypotheses was rejected, otherwise it was rejected.

Result

Research Question 1

To What extent do financial Accounting curriculum contents for senior secondary schools covered in Enugu Education zone?

Table 1:

Mean Ratings and Standard Deviation of Supervisors and Financial Accounting Teachers on the Extent Financial Accounting Curriculum Contents for Seniors Secondary Schools are Covered in Enugu Education Zone.

S/N	Accounting Topics	Teachers N = 15		Decision	Supervisors N = 25		Decision
		X_1	SD_1		X_2	SD2	

1.	Introduction And Historical development of Accounting	3.76	0.43	VHE	2.54	0.69	VE
2.	Principles and Concepts of Accounting	3.80	0.43	VHE	2.27	0.83	LE
3	Journals and Cash Accounts	3.67	0.47	VHE	2.83	0.32	HE
4	Final Accounts of sole trader	2.96	0.50	VHE	3.81	0.04	VHE
5	Control accounts	2.51	1.43	HE	2.1	0.78	LE
6	Depreciation of Assets	2.30	0.72	LE	3.66	0.48	VHE
7	Manufacturing accounts	2.50	1.44	HE	2.45	0.50	LE
8	Partnership Accounts	2.92	0.73	HE	2.45	0.50	LE
9	Accounts of Non profit-making organizations	3.64	0.68	VHE	2.83	0.32	VHE
10	Special accounts	2.14	0.86	LE	2.00	0.50	LE
11	Nigerian Financial System	2.30	0.74	LE	2.14	0.68	LE
12	Company Accounts	2.01	0.75	LE	2.15	0.85	LE
13	Commercial Accounts	3.64	0.68	VHE	2.83	0.32	HE
14	Departmental and Branch Accounts	3.11	0.82	HE	3.67	1.05	HE
15	Government Accounts	2.64	0.61	HE	2.71	0.61	HE
	Mean/SD Cluster	2.92	0.76	HE	2.72	0.56	HE

Table 1, shows that, both teachers and supervisors to high extent agreed that financial accounting topic in senior secondary schools in Enugu state are covered. The teachers scores ranges from 2.01 to 3.80 with cluster mean of 2.92. The supervisors on other hand have mean scores that ranges for 2.00 to 3.66 with cluster mean of 2.72. The closeness of the standard deviations shows homogenty of the responses.

Hypothesis

There is no significant difference between the mean ratings of financial accounting teachers and supervisors regarding the extent financial accounting curriculum contents are covered in Enugu Education zone.

Table 2:
Summary of t-test of Difference Between the Mean Ratings of the Respondents Regarding the Extent Financial Accounting Curriculum Contents are Covered in Enugu Education Zone.

Respondents	N	X	SD	df	Signif	t-cirt	t-cal	Decision
Teachers	15	2.92	0.76					
				38	.05	1.96	0.23	Not significant
Supervisors	2.5	2.72	0.56					
Total	**40**							

Table 2 shows that the calculated t-value at .05 level of significance and 38 degree of freedom is 0.23, while the critical t-value under the same conditions is 1.96. Since the calculated t-value, is less than the table value, the null hypothesis is therefore not significant. This invariably means that there is no significant difference between the mean ratings of financial accounting teachers and supervisors regarding the extent financial accounting curriculum content are covered in Enugu Education zone.

Research Question 2

To what extent do instructional materials for effective implementation of financial accounting curriculum contents utilized in senior secondary schools in Enugu Education zone?

Table 3:

Mean ratings and standard deviations of the respondents on the extent instructional materials for effective teaching of financial accounting curriculum contents are utilized in senior secondary schools in Enugu Education zone.

S/N	Accounting Topics	Teachers N = 15 X_1	SD_1	Decision	Supervisors N = 25 X_2	SD2	Decision
16	Cash Book Registers	3.14	0.95	HE	3.35	0.82	HE
17	Chalkboards	3.58	0.84	HGE	3.52	0.71	VHE
18	Textbooks	3.60	0.49	HGE	3.43	0.66	HE
19	Calculators	3.57	0.50	HGE	3.45	0.70	HE
20	Computers (Excel)	2.42	0.60	LE	2.01	0.75	LE
21	Cheque leaf	3.14	0.88	HE	3.40	0.63	HE
22	Specimen Bark Statement	3.40	0.66	HE	3.33	0.71	HE
23	Ruled ledgers	3.40	0.63	HE	3.31	0.66	HE
24	Projectors	2.00	0.50	LE	2.15	0.72	LE
25	Certificate of incorporation	2.85	0.94	HE	3.09	0.83	HE
26	Share certificates	3.60	0.49	HE	3.43	0.66	HE
27	Current legistation on formation of companies	3.25	0.82	HE	3.30	0.73	HE
28	Copies of published Balance sheet	3.60	0.49	HE	3.33	0.71	HE
29	Sales documents	3.33	0.73	HE	3.25	0.86	HE
30	Purchase documents	3.14	0.90	HE	3.43	0.66	HE
31	Organogram	3.28	0.72	HE	3.34	0.71	HE
	Cluster Mean	3.23	0.70	HE	3.02	0.72	HE

Data presented in table 3 above shows that the respondents (teachers and supervisors) to high extent agreed that some itemized instructional materials are utilized in teaching financial accounting in senior secondary schools in Enugu Education zone. The items 17,18 and 19 with mean scores of 3.58, 3.60 and 3.57 respectively are of very high extent. The respondents also agreed that items 20 and 24 with mean scores of 2.42 and 2.00 have low extent the cluster mean of 3.23 (for teachers) and 3.02 (for supervisors) attested that the itemized instructional materials are utilized by teachers in teaching financial accounting. The cluster standard deviations of 0.70 and 0.72 for teachers and supervisors respectively shows that the disparities of the opinions of the respondents are slim.

Hypotheses 2:

Financial Accounting teachers and supervisors in Enugu Education zone do not differ significantly in their mean ratings on the extent instructional materials for the effective implementation of curriculum contents is utilized in senior secondary schools.

Table 4:
Summary of t-test of difference between the mean ratings of teachers and supervisors on the extent instructional materials are utilized in teaching financial accounting in senior secondary schools in Enugu Education zone.

Respondents	N	X	SD	df	Signif	t-cirt	t-cal	Decision
Teachers	15	3.23	0.70					
				38	.05	1.96	0.34	Not significant
Supervisors	2.5	3.02	0.72					
Total	**40**							

Table 4 shows that the calculated t-value at .05 level of significance and 38 degree of freedom of 0.34, while the critical value is 1.96. Since the calculated t-value is less than the table value, the null hypothesis is therefore not significant. This means that financial accounting teachers and supervisors in Enugu Education zone do not differ significantly in their mean ratings on the extent instructional materials are utilized in teaching financial accounting in senior secondary schools.

Major findings

Results of data analysis relating to the study showed the following;

1. The respondents (teachers and supervisors) to high extent agreed that financial accounting topics in senior secondary schools in Enugu Education zone are covered.
2. There is no significant difference between the mean ratings of financial accounting teachers and supervisors regarding the extent accounting curriculum contents are covered in Enugu Education zone.
3. Teachers and supervisors in senior secondary schools in Enugu Education zone to high extent agreed that instructional materials are utilized in teaching financial accounting.
4. Financial accounting teachers and supervisors in Enugu Education zone do not differ significantly in their, mean ratings on the extent instructional materials are utilized for effective implementation of curriculum contents in senior secondary schools.

Discussion of Findings

The result of the study with respect to research question revealed that both teachers and supervisors to high extent agreed that financial accounting topics in senior secondary schools in Enugu Education zone of Enugu state are covered. Some of these topics include manufacturing accounts, journals partnership accounts, final accounts of sole trade, control accounts among others.

The findings agreed with Ugwunwoti and Eya (2016) that financial accounting teachers is the main force and the person that ensures that its curriculum is implemented according to specification. The null hypothesis one tested on the topics coverage revealed that, there was significant difference between the mean ratings of financial accounting teachers and supervisors regarding the extent financial accounting curriculum contents are covered in Enugu Education zone. The implication of the findings of no significant difference was that the status of the respondents had no significant influence in their opinions on the financial accounting topic coverage in the zone.

Data obtained regarding research question two, showed that all the itemized instructional materials with exception of computes and projectors are to high extent utilized in teaching financial accounting in senior secondary schools in Enugu Education zone. Some of the materials with high extent utilization include, chalkboards, textbooks, calculators, ruled ledger, copies of published Balance sheet among others. This is in agreement with Ugwunwoti and Eya (2016) that financial accounting teacher decides on what instructional materials to use.

The null hypotheses two tested on the extent of utilization of instructional materials showed that, financial accounting teachers and supervisors in Enugu Education zone did not differ significantly in their mean ratings on the extent instructional materials for the effective implementation of curriculum contents are utilized in senior secondary schools. The implication of the findings of no significant difference was that the status of the respondents had no influence on their responses. This therefore, indicated that instructional materials are to high extent utilized in the teaching of financial accounting in Enugu Education zone.

Conclusion

Based on the findings of the study, financial accounting topics are to high extent covered as shown by both the teachers and supervisors. Again the needed instructional materials are to high extent utilized for effective implementation of financial curriculum. However, computers (excels) and projectors are lowly utilized.

Recommendations

Based on the findings of the study, the following recommendations were made.

1. Computers (Excel) and projectors should be provided by the authorities concern for effective implementation of financial accounting curriculum.
2. There should be regular inspection by supervisors to monitor the activities of financial accounting teachers.
3. There should be regular seminars and workshops for the teachers to enable them update their accounting knowledge.
4. Accounting teachers should be compelled to be involved in marking of WAEC, NECO and NABTER examination scripts on accounting.
5. Financial Accounting teachers should be trained regarding the application of excel and projectors.

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