

## **TEACHERS CHARACTERISTICS AND STUDENTS' PERFORMANCE LEVEL IN SENIOR SECONDARY SCHOOL FINANCIAL ACCOUNTING**

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### **ABSTRACT**

*The purpose of this study was to investigate the relationship that exists between teachers' characteristics (qualification, years of experience) and students' performance level in Senior Secondary School Financial Accounting. In doing this, the study investigated selected teachers characteristics and students performance level in Senior Secondary School Financial Accounting using correlation research design. The study was limited to Senior Secondary Schools in Ondo State. A total of 200 students were selected through purposive sampling technique to participate in the study. Two research questions were raised and answered. Two validated instruments titled; Teachers Qualification and Experience Questionnaire (TQEQ) and Financial Accounting Achievement Test (FAAT) were used for data collection. The Pearson Product Moment Correlation was the major statistical tool employed for data analysis. Findings revealed that a positive relationship exists between teachers' characteristics (Qualification and Experience) and performance level of the students in Financial Accounting. It is recommended among others that capacity development scheme should be put in place for teachers with the aim of enhancing their efficiency and improving students' performance.*

**Keywords:** Teachers' characteristics, Teachers' qualification, Teachers' experience, Teachers' efficiency, Teachers' performance, Students' performance level, Financial accounting.

### **Contribution/ Originality**

This study noted that educational institutions and teachers alike should recognize that the level and quality of education attained and the experience acquired by the teacher determines the characteristics exhibited vis-à-vis the performance of the students. The academic qualifications and quality of experience obtained help the students to learn, understand and achieve and as well enable the teachers to achieve educational objectives. The study also emphasized the need for the teacher to develop beyond their current educational status for job efficiency and proficiency. Employers of teachers are to note that it is important to consider the teacher's academic qualifications and experience when recruiting, put in place capacity development scheme for teachers with the aim of enhancing their efficiency and put in place measure and incentives to

encourage and motivate experience teachers in the school system in order to enhance teacher's efficiency and improve students' academic performance.

## 1. INTRODUCTION

Across the world, education is a vital process in human development and environmental management. Education is a process of refining and preserving the collective values embedded in the culture of the society (Oyekan, 2000). By education, a network of worthwhile knowledge, skills and habits is passed on from one generation to the other for effective citizenship and collective benefits of the society. Education is a cooperative teaching-learning process of preparing an individual from birth and all through his/her life for happy useful living in the society within the culture and resources (Oyekan, 2000). It then follows that education is a social service which ensures refinement of human behaviour in terms of his/her processes of reasoning, feeling and doing things in a happy expectancy. While education is a cooperative teaching learning for effective citizenship and collective benefit of society, secondary school is a link between primary and tertiary institution where adequate knowledge for effective citizenship and collective benefits of society is achieved. A teacher is the bridge that makes teaching and learning effective. The teacher is thus the builder whose performance depends on adequate qualification, experience and preparation. This adequate knowledge and experience could be attained or achieved by acquiring additional knowledge that will stimulate his/her communication in teaching for efficiency (Oyededeji, 2000). That is, the qualification and experience of a teacher enhance or determine his/her performance. It could also be noted that the level and quality of education attained by the teacher determines the characteristics exhibited vis-à-vis the performance of the students

Education is often conceived as a systematic action of imparting relevant knowledge, skills and habits to the learners in their preparation for meaningful life and contribution to better society (Oloyede, 2006). This action is however, usually delivered through skillful exposure to a number of academic disciplines. Teaching according to Oyekan (2000) is a continuous human activity by which the teacher connects the learners and the subject matter drawn from school curriculum. It is the cardinal duty of the teacher to help the students to learn, understand and achieve beyond their current educational status and to effectively discharge the required responsibility. It is therefore imperative for the teacher to also develop beyond their current educational status for job efficiency and proficiency. It should be appreciated that teachers are the light of the world that brightens and nurtures the vibrant lives of individuals with useful knowledge, practical skill, and proper value orientation. In a modern society, educational institutions exercise considerable influence on the socialization of the child, a process in which the teacher plays crucial part (Agbatogun, 2010). Teachers' educational development is therefore essential in playing the crucial part.

Studies have revealed that poor quality of teachers is a strong factor responsible for the dwindling standard of education in Nigeria. Research also indicates that the achievement gap widens each year between students with most effective teachers and those with least effective

teachers. This implies that the most significant gains in student achievement will likely be realized when students receive instruction from well qualified and experienced teachers over consecutive years. Although teachers' academic degrees and their average years of experience have been traditional indicators of the qualification of the teacher work force, research has not found the highest degree attained by teachers to be a good predictor of gains in students' academic achievement (Hanushek, 1997).

Number of years of teaching experience has also proven to be problematic in predicting such gains. Generally beginning teachers (three or less years of teaching experience) are not as effective as teachers with more years of teaching experience, with brand-new teachers typically being the least effective teachers (Rivkin and Kain, 2003). Research has consistently found out that brand-new teachers make important gains in teaching quality in the first year and smaller gains over the next few career years. However, there is no consistent linear relationship between years of experience and students achievement after the initial three years of teaching, making it difficult to say whether there are any discernible difference among more veteran teachers for example between teachers with 7-10 years of experience (Rivkin and Kain, 2003).

Researchers agree that teaching experience is positively correlated with higher students' achievement even though finding about its meaning varies. For instance, some studies found that years of teaching experience are a consistent predictors of higher test scores, other documents revealed a negative effect, when a high proportion of non-experienced teachers are present in a school in terms of higher dropout rates and lower students achievement score (Agbatogun, 2010). Some research studies suggest that effect of teacher experience is small relative to the effect of other desirable teachers' characteristics such as teachers' content knowledge, and overall academic ability (Agbatogun, 2010).

In view of the foregoing, this study therefore was set out to investigate the relationship between teachers' characteristics (qualification, years of experience) and students' performance level in Senior Secondary School Financial Accounting.

## **2. RESEARCH QUESTIONS**

The following questions were raised and answered in the study;

- i. Is there a significant relationship between teachers qualification and students performance level in Accounting?
- ii. What type of relationship exists between teachers experience and students performance level in Accounting?

## **3. METHODS**

This study employs a correlational research design. The target population for the study is all the teachers of financial accounting and students offering Financial Accounting as a school subject in Ondo State. A total of 200 Financial Accounting Teachers and 200 Accounting Students were purposively selected from 5 local government areas in Ondo State. Two

instruments were used for data collection; Teacher qualification and experience questionnaire (TQEQ) and Financial Accounting Achievement Test (FAAT).

TQEQ was used to collect information from the teachers who participated in the study. The questionnaire was designed to get some personal information on the respondents' sex, age qualification and years of service. The total number of the items in this questionnaire is seventeen. Validation of the questionnaire was done by expert judgment. The initial draft was given to some lecturers in the Faculty of Education, Adekunle Ajasin University Akungba for critique before the final version was administered. The TQEQ was administered to 20 teachers as a pilot test and the cronbach coefficient alpha was computed to determine its reliability and internal consistency. The alpha value of 0.84 was obtained.

The Financial Accounting Achievement Test (FAAT) consisted of 50 multiple choice questions with 5 options per item. The face and content validity of FAAT was established by 3 experienced Financial Accounting Teachers. It also yielded reliability coefficient value of 0.75 using test retest technique. The item analysis of the instrument was also conducted in order to determine the difficulty and discrimination indices of the items. The difficulty index of the items ranged between 0.45 – 0.55; while the discrimination index ranged between 0.4 – 0.65.

Regard procedure; the two instruments were administered to the teachers and students in their respective schools, after permissions were sought from the school Principals.

#### 4. RESULTS AND FINDINGS

The findings of the study are presented in the table below.

**Research Question I:** Is there a significant relationship between teachers qualifications and students performance level in Accounting?

**Table-1.** Relationship between Teachers Qualification and Students Performance Level in Accounting

Variables	N	X	SD	Pearson Remark	
				r.	
Teachers Qualifications	200	52.4	5.3	0.58	Significant
Students Performance level in Accounting	200	50.8	5.0		

The Table 1 above revealed a significant outcome. An r value of 0.58 is an indication of a positive relationship. Hence positive and significant relationships exist between teachers qualification and students performance level in Accounting.

**Research Question II.** What type of relationship exists between teachers experience and students performance level in Accounting?

**Table-2:** Relationship between Teachers Experience and Students Performance Level in Accounting

Variable	N	X	SD	Pearson r.	Remark
Teachers experience	200	50.2	5.0	0.65	Significant
Students performance level in Accounting	200	52.4	5.1		

The Table 2 above revealed a significant outcome. An r value of 0.65 is an indication of a positive relationship. Hence positive and significant relationships exist between teachers experience and students performance level in Accounting.

## 5. DISCUSSION OF FINDINGS

Results obtained from the analysis carried out on data collected on research question one revealed a positive relationship between teachers qualification and students performance level in Accounting. This agreed with the findings of (Rena, 2000; Elochukwu, 2001; Bangbade, 2004) that teachers attribute (teachers' qualification and experience) and students' academic performances are positively related. Teachers attributes in the first instance influences his/her performance which in turn enhance students' performance. There is a logical linkage between these two variables. Findings from research question two showed a positive relationship between teachers experience and students performance level in Accounting. This findings support Salau (2010) who reported that teacher experience is a good predictor of students' performance level in school subject. This finding is also in agreement with Adrew and Schwab 1995 that teachers' years of experience are consistent predictor of higher test scores in school subjects.

However, there are other factors that may also influence teacher's quality of experience which are outside the scope of this study. The length of service put in by a teacher does not guarantee quality experience and quality service delivery, but how best he/she is able to apply and display the proficiency acquired from the training that earned him/her the qualification(s) at hand. Some motivational factors such as economic (salary and other emoluments) and non-economic factors (contentment, passions for the learners, natural interest in the profession, to mention but few) may encourage the teacher to be somehow productive, the resultant effect of which may reflect on the performance of the students. The substantial positive correlation obtained from the outcome of the analysis shown in table 2 above was as a result of low quality of experience the teachers possessed because evidence shows that majority of the teachers sampled had spent a good number of time in service. It is crystal clear that the performance of the students was on the average as the experience of the teachers was also on the average (see the obtained mean in table 2).

## 6. CONCLUSION AND RECOMMENDATIONS

From the findings of this study, it is clear that teachers' qualification and experience are good determinant of students' performance level in schools. Base on the above, the following recommendations are hereby made;

- i. Capacity development scheme should be put in place by the government for teachers with the aim of enhancing their efficiency and improving students' academic performance.
- ii. Government should sponsored teachers to acquire higher degrees in teacher education programme. This will assist to boost teachers' efficiency and performance in the classroom.
- iii. Government should put in place measure and incentives to encourage and motivate experience teachers in the school system.
- iv. Teachers also should encourage themselves noting that they are tomorrow nation builders by putting in their best in ensuring that length of service they attained is comparable with the quality of experience they offer or have to offer.

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