

**THE EFFECTS OF TEACHERS' ACADEMIC QUALIFICATION AND
EXPERIENCE ON STUDENTS' ACHIEVEMENT AND INTEREST IN
ACCOUNTING IN KADUNA STATE**

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Abstract

This study examines the effects of teachers' academic qualification and experience on students' achievement and interest in Accounting. The sample was made up of two hundred and twenty (201) NCE II, Business Education Department, Federal College of Education, Zaria and ten (10) Accounting lecturers in the Department. One hundred and forty (140) students of NCE II in Business Education Department and seven (7) Accounting lecturers were selected from Business Education Department, using random sampling technique. Two research hypotheses guided this study, the research hypotheses were tested using regression analysis and ANOVA. The findings from the study revealed that all lecturers' academic qualification and experience when taken together made significant effects on students' achievement in Accounting. Based on the findings of this study, the recommendations are also given by the researchers.

Keywords: Teachers' academic qualification, achievement, interest, Accounting

Introduction

Increasingly, nations need a skilled, knowledgeable workforce and a citizenry equipped to function in a complex world. This can only be achieved through a sound understanding of the sound knowledge of financial record keeping. It is a major tool for change in the modern world. Financial record keeping is the most often referred to as a way of pursuing viable business organisations. There is rapid increase in accounting knowledge, which has resulted in a mass of new materials being incorporated into the school syllabus. Accounting is a systematic method of collecting, analysing, interpreting financial information (Ramli, 2018).

Despite the importance of Accounting, there are a number of observable problems associated with its teaching and learning (Roisin & Oanne, 2018). This is supported by the assertion of Khurram and Naureen (2017) that attributed the deterioration in

students' achievement in accounting to ineffective method of teaching. Bolarinwa and Kolawole (2020) prioritize the lack of adequate qualified and experienced Accounting lecturers. Mapuya (2021) pointed out that students find accounting difficult because they have to contend with different representations such as formulas and calculations at the same time.

It is claimed that academic success or failure is related to many factors. In general, various studies that attempt to explain academic success or failure do so by beginning with three elements that intervene in education, namely family causal factor, personal causal factor and academic causal factors (Apostolou, Jack, John, & James, 2017). However, students' dwindling performance in accounting examinations is so worrisome and this has led many researchers into investigating the factors that could be responsible for this.

Among the variables identified are: students' poor study habit, low self-esteem, teacher quality, shortage of qualified teachers, inadequate teaching facilities in schools, home and school environmental factors, and so on. Christopher and Gary (2018) argued that one key overriding factor for the success of students' academic achievement is the teacher. Orleans (2007) asserts that the key factor in what comes out at the end of schooling is what goes on in the classroom. Philip, Wik and Kyun (2017) states that teaching methods are crucial factors that affect the academic achievement of students, and no matter how well-developed and comprehensive a curriculum is, its success is dependent on the quality of the teachers implementing it (Agbo-Egwu, Adadu, Nwokolo-Ojo, & Enaboifo, 2017). Bamidele and Adekola (2017) argued that shortage of qualified teachers is responsible for the poor academic achievement observable among the students. The West African Examination Council (2021) report stated that "poor knowledge of subject matter, inadequate preparation and poor labeling of diagrams were some of the weaknesses that adversely affected candidates' performance.

Over the years, students' achievement in accounting has prompted educational researchers to continuously make relentless efforts at identifying mitigating factors that might account for the observed poor performance. Some research studies suggest that factors inside and outside the classroom affect students' achievement and interest. Among other variables identified are: students' poor study habit, low self-esteem, teacher factors (teacher quality), shortage of qualified teachers, inadequate teaching facilities in schools, home factor, school environmental factors and many others. Despite their efforts, students continue to exhibit poor performance in the subject.

In this vein, teacher factor has been linked to be one of the causes of students' poor performance, in this sense there is need to look into the quality of teachers in colleges of education because effective teaching elicit effective learning. Teacher is the principal initiator of learning. Therefore, this study is designed to survey the effect of teachers' academic qualification on students' achievement in Accounting.

The study examines teachers' academic qualification and experience on students' achievement in accounting. Findings from this study would be very useful to the teachers and other stake holders in education sector on which of the quality indicators that contribute positively to students' achievement and interest in Accounting, thereby charging them to work towards developing and applying it in classroom practices. The findings from the study will also bring to an end the long search by educational researchers, a remedy to the problem of students' poor performance in accounting. It will also be significant to the Education agencies to always monitor the quality of teachers in tertiary

This study was carried out on NCE II students of Business Education Department, Federal College of Education, Zaria and Accounting lecturers in the Business Education Department, Federal College of Education, Zaria. The study covers the following; subject matter knowledge, teachers' experience, teachers' academic qualification, and teacher-student relationship. The study hypothesized that:

HO₁: There is no relationship between the joint contribution of pedagogical knowledge, knowledge of subject matter, teacher-student's relationship, teachers' qualification and teachers' experience and students' achievement in Accounting.

HO₂: There is no relationship between the joint contributions of knowledge of subject matter, teacher-student's relationship, teachers' qualification and teachers' experience and students' interest in Accounting.

Literature Review

Teaching is a complex and multi-dimensional activity intimately involved in human behaviour. Understanding what constitutes quality teaching is complex. There needs to be a system in place that ensures that every child benefits from quality teaching. Providing access to learning is the collective responsibility of all role-players including the government, teachers, school management, parents and broader school community. Quality teaching is not only about how well the teacher presents the content or the quality of teaching skills. It is about the quality of the learning that takes place as a result of the teaching (Schreuder, 2014).

Good teaching is the combination of writing, speaking, discussing, giving punishment, explaining, taking the exam at right time. Quality teaching pertains to what is being taught and how well it is being taught. The content should be appropriate, suitable and intended for a worthy purpose (Fenstermacher & Richardson, 2014). The curriculum mirrors the purposes and goals. It is rigorous, coherent and organised to teach the skills and knowledge needed by learners.

Quality teacher is someone who has mastered the subject he or she teaches as well as how to teach it; understands how learners learn and knows how to address challenges or problems experienced by the learners; and is able to use effective teaching methods for all learners including those with special needs (Amoor, 2010).

Education, and in particular the curriculum, which is developed to provide education, is dynamic and needs to be reformed constantly if it is to respond to an ever-changing world. Professional development provides the support teachers need to learn, and be part of, pedagogical transition. The way teachers were trained during their initial training does not match what is required from them a number of years. Accounting is a subject that has received on-going criticism because of the poor performance of learners and declining numbers of those opting to do the subject. Professional development is crucial in ensuring quality teaching (Schreuder, 2014).

Review of Empirical Studies

Steve (2021) examined the effect of years of experience and educational qualification on music teachers' motivation and performance of students in Secondary Schools in South-South Nigeria. The study adopted a descriptive design method. This study was conducted in South-South geopolitical zone. The population of the study consisted of all the music teachers in public post primary schools in the four states in South-South Nigeria. The sampling technique was used in selecting 150 music teachers from Urban and Rural settings in the four states in South-South Nigeria. The main instrument used for this

study was a questionnaire. The data of the study was analyzed with inferential statistics.

The study concluded that the level of music teachers' motivation and Secondary School students' performance in music in South-South Nigeria is significantly affected by their level of years of experience and the higher the level of educational qualification of music teachers positively.

Bolarinwa and Kolawole (2020) examined the influence of teachers' teaching experience and educational qualification on academic performance of students in public secondary schools in Ekiti State, Nigeria. The purpose of the research is to find out the relationship between teachers' teaching experience, educational qualification and academic performance of students in public secondary schools. The descriptive research of the survey type was employed for the study. The study revealed that there was significant relationship between teachers' teaching experience, educational qualification and academic performance of students. The study had shown that teaching experience and educational qualification had influence on academic performance of students.

Filgona and Sakiyo (2020) determines the degree to which teachers' academic qualification predicts students' attitude and academic achievement in Geography in senior secondary schools of Adamawa State. The research design employed was the predictive correlational design. The study, which sampled 400 teachers and 400 students from senior secondary schools in Adamawa State, employed the multistage sampling technique to actualize this. The result found that students' attitude to Geography was not predicted by teachers' qualification.

Irvine (2019) examined claims that teachers' years of teaching experience correlate to teachers' effectiveness. The assumed experience–effectiveness relationship was used to support the Government of Ontario, Canada's policy decisions concerning teacher hiring practices. This study critically examined sources cited in the policy report and reviewed other research on teacher effectiveness. Findings indicate that the relationship between total years of experience and teacher effectiveness, as measured by student achievement gains, is complex, nuanced, and nonlinear. The conclusion is that decisions based on assumptions that the relationship between experience and effectiveness is direct and linear are simplistic and lead to less than optimal policy.

Obonyo, Chen and Maina (2018) established whether advanced degrees and years of teaching experience are associated with student science achievement gains in Public Secondary schools in Kenya. A sample of 610 respondents was sampled consisting of 570 respondents consisting of 450 students and 120 grade 12 Science teachers was selected from 40 public secondary schools in the county. 2-Level Hierarchical linear modeling was used to disentangle variance associated with students nested within classes and teachers nested within four categories of high rank and low rank schools in the County. The study found no variation in teacher qualification, between high and low ranking secondary schools with respect to education level.

Ramli (2018) examined the influence of professional teachers on vocational school students' achievement in Padang. The population was 2,647 students in vocational schools. The sample, consisting of 160 students, was selected using a multistage, random sampling technique. Data were collected using questionnaires and documentation, and then analyzed and presented using the SPSS software. The results showed that there was a significant influence of professional teachers on vocational school students' achievement in Padang.

Bamidele and Adekola (2017) examined the effects of teacher's teaching experience on Junior Secondary School (JSS) students' achievement in Basic Science. The survey type of research design was adopted in the study. Four hundred and fifty JSS II students were randomly selected from fifteen selected secondary school in Oyo State. Teacher's teaching experience was used as criteria for selection of basic science teachers. The results showed that there was significant difference in the achievement of students taught by long time experienced teachers and short time experience teachers.

Ladd and Sorensen (2017) used rich longitudinally matched administrative data on students and teachers in North Carolina to examine the patterns of differential effectiveness by teachers' years of experience. The paper contributes to the literature by focusing on middle school teachers and by extending the analysis to student outcomes beyond test scores. Once we control statistically for the quality of individual teachers by the use of teacher fixed effects, we find large returns to experience for middle school teachers in the form both of higher test scores and improvements in student behavior, with the clearest behavioral effects emerging for reductions in student absenteeism. Moreover these returns extend well beyond the first few years of teaching.

Agbo-Egwu, Adadu, Nwokolo-Ojo and Enaboifo (2017) investigated the effect of teacher's teaching experience on the academic performance of secondary school students in Science, Technology, Engineering and Mathematics (STEM) in the three senatorial zones of Benue State, Nigeria. The study adapted descriptive research design. A sample of 300 including students and teachers were randomly drawn from 150 secondary schools, 50 schools from each senatorial district through the process of simple random sampling technique. An inventory schedule was the instrument used for data collection. 300 questionnaires, two questionnaires per school were administered. 278 (92.67%) questionnaires were returned. Their responses were analyzed through content analysis. Findings reveal that teachers teaching experience significantly influenced students' academic performance in SSCE examinations and as perceived by the respondents. Schools having more teachers with above 10 years teaching experience achieved better results than schools having more teachers with 10 years and below teaching experience.

Methodology

This is a survey research design which determines the effects of lecturers' academic qualification and experience on students' academic performance in Accounting. It is research design which has the goal of identifying predictive relationships among occurring variables. This study surveys the lecturers' quality indicators as a correlate to students' academic performance in Accounting. The population of the study is made up two hundred and four (204) NCE I students and ten (10) Accounting lecturers in Business Education Department, Federal College of Education, Zaria. The study used the entire population as the population is not much.

The data of the study was sourced through Students' Interest in Accounting Questionnaire (SIMQ). This instrument was structured by the researcher, it was meant to measure the interest of students in Accounting. It consists of two sections; section A, which contains demographic variables of the respondents. Section B consists of 20 items which reflect students' interest and what they feel about Accounting. The items were rated on the 5 likert-scales, starting from Strongly Agree (SA), Agree (A), Undecided (U), Disagree (D), and Strongly Disagree (SD). Also, Students' Questionnaire on Teacher-Student

Relationship (SQTSR) was utilized. This was structured by the researcher based on research questions. It also has two sections A and B. A contain demographic variables of the respondents, B contains certain aspects of teacher- student relationship. This instrument was administered to the students because the researcher thinks they are the in the better position to say much about their relationship with their teacher. In addition, Teachers Classroom Observation Form (TCOF). This instrument was adapted by the researcher from Rhoads, Scott and Spinna (2011). It was used to observe teachers' subject matter knowledge and pedagogical knowledge in the classroom.

Furthermore, Accounting Achievement Test (AAT) was employed. This instrument contains two sections A and B, A contains demographic variables of the respondent such as name of school and class, B contains Mathematics questions made up of twenty five (25) items. The 25 items comprises topics such as indices, logarithms, quadratic and simultaneous equations, probability and statistics.

Results

The data collected was analyzed using descriptive statistics of frequency count, mean, standard deviation and percentage. In addition, inferential statistics of multiple regressions were used.

Table 1: Demographic Distribution of the Respondents

Qualification	Frequency	Percentage (%)
B.Sc./Ed	6	33.33
PGDE/M. Ed/M.Sc.	10	55.56
PhD	2	11.11
Total	18	100

Table 1 presents distribution of lecturers academic qualification, the result indicates that majority of the respondents obtained PGDE/M.Ed/M.Sc. in Accounting (55.56%), while 33.33% of the respondents are B.Sc./Ed holders in Accounting option. Furthermore, 11.11% of the respondents obtained PhD in Accounting.

Table 2: Working Experience of the Respondents

Years	Frequency	Percentage (%)
1 - 5	5	27.78
6 - 10	4	22.22
11 and above	9	50
Total	18	100

Table 2 presents working experience of the lecturers' teaching profession, the result shows that majority of the lectures have more than ten years working experience (50%), while 27.78% of the respondents have one to five years working experience. While 22.22% of the respondents have six to ten years working experience.

Table 3: Level of Lecturers' Quality with respect to Lecturer-Students Relationship

S/N	Items	Mean	StdDev	Remark
1	I entertain fear when my Accounting Lecturers enters class	3.89	.871	Average
2	I am always scared to ask my Accounting lectures questions based on the topic taught	3.56	.883	Average
3	Students break some rules in Accounting class	2.15	1.151	Poor
4	My Accounting lecturer is aware of the topic that are very difficult to us	3.45	.856	average
5	My Accounting lecturer adapts to variations in our abilities and background	3.50	.885	Average
6	My Accounting lecturer gives every member of the class chance to express his/her own opinion	2.47	1.053	Poor
7	My Accounting lecturer uses praises and rewards to encourage us	1.88	0.798	Poor
8	I feel safe and secured in Accounting class	1.77	.741	Poor
9	My Accounting lecturer supports me both academically and otherwise	34	34	good
10	I have confidence in myself that I will do very well in Accounting	45	45	average
11	My Accounting lecturer really wants me to learn	23	23	good
12	I like my Accounting lecturer so much	34	34	average

Table 4 shows the level of teacher quality with respect to Teacher-Student Relationship. From the table, it could be observed that average number of students entertain fear when their Accounting teacher enters class. Similarly, average number also is scared to ask their Accounting teacher questions based on the topic taught. The general indication here is that teachers' quality with respect to teacher-students relationship is generally poor.

Research Hypothesis 1

There is no relationship between the joint contributions of pedagogical knowledge, knowledge of subject matter, teacher-student's relationship, teachers' qualification and teachers' experience and students' achievement in Accounting.

Table 5: Joint Contribution of Independent Variables on Students Achievement in Accounting

Model	Sum of Square	DF	Mean Square	F	Sign
Regression	97.635	4	985.103	437.456	0.000 ^b
Residual	831.181	467	2.4367		
Total	678.178	487			
Model Summary					
Model		1			
R		0.701 ^a			
R Square		0.687			
Adjusted Square		0.654			
Standard Error of Estimate		1.2336			

Table 5 shows that the five variables namely: pedagogical knowledge, knowledge of subject matter, teacher-student's relationship, teacher qualification and teacher's experience taken together jointly correlate positively ($R = .228$) with student's achievement in Accounting. This implies that, the five factors have positive multiple relationships with student's achievement in Accounting. Hence, they have the potential of explaining student's achievement in Accounting to a certain extent. Also, the five variables could explain 5.0% of total variance in students' achievement ($R^2 = 0.52$). This leaves the remaining 94.8% to other factors that were not considered in the study and the error (chance). The level of significance of the joint contribution of all independent variable was presented in the ANOVA Table, the table shows that R value of .228 was significant ($F = 5.417, P < 0.05$). This implies the five variables made a significant composite contribution to students' achievement.

Research Hypothesis 2

There is no relationship between the joint contribution of knowledge of subject matter, teacher-student's relationship, teachers' qualification and teachers' experience and students' interest in Accounting.

Table 6: Contribution of Independent Variables on Students Interest in Accounting

Mdoel	Sum of Square	DF	Mean Square	F	Sign
Regression	65697.35	5	1335.567	567.456	0.000
Residual	14567.18	567	3.567		
Total	8675.098	456			
Model Summary					
Model		1			
R		0.678			
R Square		0.557			
Adjusted Square		0.547			
Standard Error of Estimate		1.3456			

Table 6 shows that the five variables namely: pedagogical knowledge, knowledge of subject matter, teacher-student's relationship, teacher qualification and teacher's experience taken together jointly correlate positively ($R = .918$) with students' interest in Accounting. This implies that, the five factors have positive multiple relationships with students' interest in Accounting. Hence, they have the potential of explaining student's interest in Accounting to a certain extent. Also the five variables could explain 84.3% of total variance in students' interest in Accounting ($R^2 = 0.843$). This leaves the remaining 15.7% to other factors that were not considered in the study and the error (chance). The level of significance of the joint contribution of all independent variable was presented in the ANOVA Table; the table shows that R value of .918 was significant ($F(4,492) = P < 0.05$). This implies the five variables made a significant composite contribution to students' interest in Accounting.

Conclusion

This study examines the effects of teachers' academic qualification and experience on students' interest and achievement in Accounting in Business Education Department, Federal College of Education, Zaria. The findings of the study revealed that all independent variables (teacher-student relationship, teachers' academic qualification and experience) when taken together made significant contribution to students' interest and achievement in Accounting. In the same vein, all the teacher variables relatively made significant contribution to students' interest in Accounting.

Recommendations

Based on the findings of this study, the following were given by the researchers:

1. Teachers should be exposed to seminars and workshop to upgrade and enhance their knowledge of Accounting.
2. Teachers should be regularly supervised and monitored on the general aspect of teaching and learning.
3. Teachers should be able to establish good relationship with their students; this will enhance their interest in learning Accounting.

4. Teacher education program should be given much attention especially in the area of course content, quality of students being admitted and quality teachers being produced.
5. Regular and continuous professional development is paramount to developing and maintaining high quality science and Accounting teachers.

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