EXAMINING THE EFFECT OF COMPUTER-AIDED INSTRUCTION ON STUDENTS' ACADEMIC PERFORMANCE IN FINANCIAL ACCOUNTING IN SENIOR SECONDARY SCHOOLS IN AKWA IBOM STATE-NIGERIA

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ABSTRACT

The main focus of the study was to assessed the academic performance of financial accounting students when taught using computer-aided instruction and expository methods in senior secondary schools in Akwa Ibom State. The study was guided by eight specific objectives, eight research questions and eight research hypotheses. Quasi experimental research design was adopted for this study. The population for the study comprised 12,669 senior secondary school students in 236 public secondary schools in Akwa Ibom State. Three intact classes with 68,42 and 30 SS1 financial accounting students constituted the sample size of 140. Cluster sampling was used to select three Local Government Areas, three secondary schools and three intact classes purposively. A structured instrument developed by the researcher titled"Financial Accounting Performance Test (FAPT)" containing 40 multi-choice questions was used for data collection. The instrument was validated by three experts, one from the Department of Vocational Education, University of Calabar and two from the Department of Accounting and Business Education, University of Uyo. The reliability of the instrument was established by split-half technique on 45 SS1 Accounting students of Community Secondary Commercial school, Ikot Oku Ikono , Uyo. Pearson Product Moment Correlation was used to analyze the data and the r-value was subjected to Spearman Brown Prophecy formula which yielded a coefficient of .94. Mean was used to answer research questions while Analysis of Co-variance was used to test the research hypotheses. The finding revealed that there is a statistical significant difference in academic performance of financial accounting students taught using computer-aided instructional strategy than when taught using expository method. It was recommended among others that innovative teaching strategies be adopted by financial accounting teachers in secondary schools in order to enhance the academic performance of students in the subject.

KEYWORDS: Computer-Aided Instruction, Students' Academic Performance, Financial Accounting, Senior Secondary Schools, Akwa Ibom State

INTRODUCTION

Teaching method is said to be a chosen systematized and ordered correct way through which the 'act of teaching' is perform5ed in order to achieve the set objectives of instruction Mezieobi *et al.*(2008) posited that teaching methods are used by financial accounting teachers in teaching the subject aimed at bringing about meaningful learning and the realisation of objectives. These include lecture method, demonstration method, discovery method, project method, inquiry method among others. There is no particular teaching method that is said to be the best at all times. A good teacher uses different methods to teach different units of the curriculum, bearing in mind the nature of the units. Financial accounting is made up of different units, therefore there is need to use different method that appeal to the units to teach for a better performance. Nigerian Educational Research and Development Council (2007) recommended the use of interactive and participatory approach in teaching financial accounting to make learning active. Nevertheless, among the various methods that may be used to teach the subject, the most commonly used is the expository method. The expository method employed in teaching financial accounting though with its own good side has some flaws, which is one of the causes of poor performance (Callistus, 2015).

According to Awotua-Efebo (2001), the expository method is mainly teacher-centred with the students' being consistently passive and content are taught as absolute knowledge. The expository method of teaching failed torecognize the uniqueness of inquiry-based nature of the subject and the learner's individuality. Student learning remains largely based upon extracting knowledge from texts and notes or methods based around the metaphor of acquisition (Sfard, 2008). This style of teaching rarely gives students the opportunity to apply their newfound knowledge to actual situations, resulting in a serious time lag between students learning and applying new knowledge (Raymond & Ogunbameru, 2005).

Furthermore, expository does not facilitate the development of reasoning skills and process in the students. These among other reasons had not enhanced learning in students and thus had led to poor achievement and retention of students in Financial Accounting. Expository method often fails to replicate the "real world." As a result, some have turned to innovative methods like inquiry method, discussion method, project method and computer-aided method, to help achieve their course objectives. A shift towards a more student-centred approach has been taking place. The student's role has shifted and now the student is leading the way, taking up the majority of the discussions and arguments while the teacher has become the moderator in the discussion.

The researcher observed in the study area that the conventional nature involves in teaching and learning of financial accounting makes students not to have interest in the subject and further observed that the conventional classroom settings do not permit students to express the knowledge and ideas acquired. The high level of abstraction associated with this teaching method has impacted negatively on the students. This problem can be effectively handled if teachers easily adapt to the use of computer aided instructional method. The persistent poor academic performance of the students has been attributed to approaches or methods of teaching financial accounting. Many educational institutions appreciate computer technology as a learning tool which would have transformed the present isolated, teacher-

centered and textbook bound classroom to student-centered interactive knowledge environment. The researcher as well observed that teachers of financial accounting are facing serious instructional challenges as the diversity of students within the classroom continues to widen.

The study of financial accounting at senior secondary school level in Nigeria is prominent because it helps students to develop interest in courses like financial accounting, banking and finance, insurance, marketing etc. at the tertiary level. Despite prominence, teachers still adopt expository method which is not effective in enhancing academic performance of students in the subject as a result of abstract nature of the expository method which entails passive learning, lack of interactivity and lack of process-oriented learning. It becomes necessary therefore to explore other methods that could be used for effective instructional delivery. To this end the researcher therefore sought to carry out this study on computer and students' academic performance in financial accounting in Secondary Schools in AkwaIbom State.

Sales journal is a book in which seller records all the sales that have been returned to him by his customers. Sales returns journal is also known as returns inwards book and sales returns day book. A seller must expect in the course of business that some of his customers will return goods for some solid reasons (wrong color, wrong size, not according to specification, imperfectly finished) When a debit note is received, along with the goods returned from the buyer it is a claim on the seller. If this claim is accepted by the seller, then he makes out a "credit note" in duplicate. It is usually printed in red ink, signifying that the customer's claim has been accepted and his account has been given the required credit. The original copy is sent to the buyer who has returned the goods. The duplicate copy is given to the clerk in the accounts department, who enters it into the sales returns journal (Perera,2005). It was observed by Musa & Ibrahim (2014) that one of the journal in financial accounting is purchase return outward, which accountant use to record all purchase returns.

Purchases returns or returns outwards, are a normal part of business. Goods may be returned to supplier if they carry defects or if they are not according to the specifications of the buyer. There is need to account for purchase returns as though no purchase had occurred in the first place. Hence, the value of goods returned to the supplier must be deducted from purchases. If purchase was initially made on credit, the payable recognized must be reversed by the amount of purchases returned. If the purchases in respect of the goods returned were made for cash, then a receivable must be recognized to acknowledge the asset resulting from the expected reimbursement to be received from the supplier in respect of the returned goods (Perera, 2005).

Purpose of the Study

The main purpose of this study is to determine the academic performance of financial accounting students taught using computer aided instruction method and those taught using expository method in senior secondary schools in Akwa Ibom State. Specifically, the study sought to;

i. determine the academic performance of SS1 financial accounting students' taught sales journal using computer aided instruction and those taught using expository instructional method.

ii. determine the academic performance of SS1 financial accounting students' taught purchases journal using computer aided instruction and those taught using expository instructional method.

Research Questions

The following research questions guided the study:

i. What is the academic performance of SS1 financial accounting students' taught sales journal using computer aided instruction and those taught using expository instructional method?

ii. What is the in academic performance of SS1 financial accounting students' taught purchasesjournal using computer aided instruction and those taught using expository instructional method?

Research Hypotheses

The following null hypotheses were tested at the 0.05 level of significance.

i. There is no significant difference in academic performance of SS1 financial accounting students taught sales journal using computer aided instruction and those taught using expository instructional method.

ii. There is no significant difference in academic performance of SS1 financial accounting students taught purchase journal using computer aided instruction and those taught using expository instructional method.

RESEARCH METHOD

Design of the Study

Quasi experimental research design was adopted for this work. This design involves the use of intact class without randomization. Quasi-experimental design involves selecting groups, upon which a variable is tested, without any random pre-selection processes.

Area of the Study

Akwa Ibom is a state in Nigeria. It is located in the coastal southern part of the country, lying between latitudes 4°32′N and 5°33′N, and longitudes 7°25′E and 8°25′E. The state is located in the South-South geopolitical zone, and is bordered on the east by Cross River State, on the west by Rivers State and Abia State, and on the south by the Atlantic Ocean and the southernmost tip of Cross River State Akwa Ibom is one of Nigeria's 36 states, with a population of over five million people. The state was created in 1987 from the former Cross River State and is currently the highest oil- and gas-producing state in the country.

The state's capital is Uyo, with over 500,000 inhabitants. Akwa Ibom has an airport and two major seaports on the Atlantic Ocean with a proposed construction of a world-class seaport Ibaka Seaport at Oron. The state also boasts of a 30,000-seat ultramodern sports complex. Akwa Ibom state is also home to the Ibom e-Library, a world-class information centre.In addition to English, the main spoken languages are Ibibio, Annang, Eket and Oron. Akwa Ibom State consists of thirty-one (31) local government areas. They are: Abak,Eastern Obolo,Eket, Esit-Eket, Essien Udim, Etim-Ekpo, Etinan, Ibeno, Ibesikpo-Asutan, Ibiono-Ibom, Ika, Ikono, Ikot Abasi, Ikot Ekpene, Ini, Itu, Mbo, Mkpat-Enin, Nsit-Atai, Nsit-Ibom,

Nsit-Ubium, Obot-Akara, Okobo, Onna, Oron, Oruk Anam, Ukanafun, Udung-Uko, Uruan, Urue-Offong/Oruko and Uyo.

The people of Akwa Ibom State are culturally homogenous with a common identity and are reputed to be the first settlers in the present day South Eastern Nigeria. There are 236 public secondary schools excluding Technical Colleges with several tertiary institutions such as University of Uyo, Akwa Ibom State University,Akwa Ibom State Polytechnic, Obong University and Ritman University. The major occupations are craft making, civil service, small and medium enterprises. The study area is appropriate because most of the secondary schools offer financial accounting as a subject.

Population of the Study

The population of the study comprised all 12,009 SS1 financial accounting students in all the 236 public secondary schools in Akwa Ibom State (SSEB 2023). The study was deemed appropriate for SS1 financial accounting students because all the students offered financial accounting and the topics used are taught in this class.

Sample and Sampling Technique

Three intact classes with 68, 42 and 30 SS1 financial accounting students constituted the sample size of 140. Cluster sampling procedure was used to select three Local Government Area and three schools from each Local Government Area. Finally, three intact classes was selected randomly in each of the school.

Instrumentation

One instrument developed by the researcher tagged "Financial Accounting Performance Test (FAPT)" was used as both pre-test and post-test to collect data for the study. The instrument consist of 40 multiple choice questions with four options A-D based on the topics in each objectives (cash book, petty cash book, sales journal, purchases journal, sales returns inwards journal, purchases returns outwards journal, trading account and bank reconciliation statement).

Validation of the Instrument

Instrument for the study was given to three experts, two experts in the Department of Business Education, University of Uyo and one in the Department of Vocational education, University of Calabar. The experts checked whether the instrument contains appropriate items that measures up with the constructs being studied. The inputs and corrections made by the experts were used in updating the instrument.

Reliability of the Instrument

Split-half method was used to establish the internal consistency of the instrument. The instrument was administered on 45 SS1 financial accounting students of community secondary commercial school, Ikot Oku Ikono, Uyo, that did not form part of the sample of the study. The items on the instrument were divided into two halves (old and even number items) and scored accordingly. The two sets of scores were correlated using Pearson product moment correlation which gaver-value of 0.97.The r-value was subjected to Spearman Brown Prophecy formula (split-half) which yielded a coefficient of 0.94signifying that the instrument was reliable for the study.

Experimental Procedure

Three Secondary Schools in the state were randomly selected from each senatorial district using ballot method. The schools were Comprehensive Secondary Schools, Ediene Abak, Akwa

Ibom North West, Senatorial District, Community Comprehensive Secondary School, Four Towns, Akwa Ibom North East Senatorial District and Community Secondary school Mkpat Enin Akwa Ibom South Senatorial District. Comprehensive Secondary School Ediene Abak was used as experimental group with 68 financial accounting students, while Community Comprehensive Secondary School, Four Towns, Uyo and Community Secondary School, Mkpat Enin were used as control groups respectively.

The researcher used twenty-four days for both experimental and control groups. In experimental group, a treatment was given using computer aided instructional packages for eight days to cover the eight sub-topics. In each of the control groups eight days each was used for treatment using expository methods. The data obtained from experimental group and control groups were subjected to analysis using SPSS version 23.

Method of Data Collection

The researcher obtained permission from the principals of the selected secondary schools, namely: Community Comprehensive Secondary School, Four Towns - Uyo, Comprehensive Secondary School, Ediene Abak and Community Secondary School Mkpat Enin. The performance test was administered on SS1financial accounting students in intact classes. It was successfully done through the effort of the financial accounting teachers. The performance test answer sheets were duly handed over to the researcher on completion for collation and analysis of data.

Method of Data Analysis

Mean (gain Score) statistics was used to answer the research questions while Analysis of Covariance (ANCOVA) was used to test the hypotheses at .05 level of significance based on the four set of data that were obtained through pretest/post-test (experimental group) and pretest/post-test control group.

Decision Rule

(a) In order to answer the research questions the difference in the gain scores indicated the level of academic performance.

(b) In testing null hypothesis: when $p < .05$ the null hypothesis was rejected and retained when $p>.05$.

Results and Discussion of Findings

Results

The results are based on research questions and hypotheses and presented in tables and interpretation given underneath the tables.

Research Question 1

What is the difference in academic performance of SS1 financial accounting students taught Sales Journal using computer aided instruction and those taught using expository instructional method?

Table 1: The summary of the mean scores of pretest and post-test for control and experimental group

Test Group	Pretest N	Posttest N	Pretest mean	Posttest Mean	Mean Gain	Mean Gain	Remark

			($\bar{x}$)	($\bar{x}$)	Difference		
Control Group	72	72	38.78	67.52	28.74		
Experimental Group	68	68	40.89	71.68	30.79	2.05	Positive

Source: Field work (2025).

Table 1 shows the summary of the mean scores of pretest and post-test for control (expository) and experimental (computer Aided) group. The result also reveals the pretest mean score of 38.78 for control group and a pretest mean score of 40.89 for experimental group. The post-test score of 67.52 for control group and 71.68 for experimental group is also indicated in the table. However, the mean gain score of 28.74 obtained between pretest mean and post-test mean (76.52 – 38.78) for control group, while a mean gain score of 30.79 is obtained pretest mean and post-test mean (71.68 – 40.89) for experimental group. A mean gain difference of 2.05 is also obtained by subtracting the mean gain of control group from the mean gain score of experimental group. Since the mean gain score of experimental group is greater than the mean gain score of control group, it implies that computer aided instructional strategy is more effective in teaching Sales Journal than expository method.

Research Question 2

What is the difference in academic performance of SS1 financial accounting students' taught purchases journal using computer aided instruction and those taught using expository instructional method?

Table 2: The summary of the mean scores of pretest and post-test for control and experimental group

Test Group	Pretest N	Posttest N	Pretest mean ($\bar{x}$)	Posttest Mean ($\bar{x}$)	Mean Gain	Mean Gain Difference	Remark
Control Group	72	72	33.93	60.63	26.70		
Experimental Group	68	68	34.67	83.69	49.92	22.32	Positive

Source: Field work (2025)

Table 2 shows the summary of the mean scores of pretest and post-test for control (expository) and experimental (computer Aided) group. The result also reveals the pretest mean score of 33.93 for control group and a pretest mean score of 34.67 for experimental group. The post-test score of 60.63 for control group and 49.02 for experimental group is also indicated in the table. However, the mean gain score of 26.70 obtained between pretest mean and post-test mean (60.63 – 33.93) for control group, while a mean gain score of 49.02 is obtained pretest mean and post-test mean (83.69 – 34.67) for experimental group. A mean gain difference of 22.32 is also obtained by subtracting the mean gain of control group from the mean gain score of experimental group. Since the mean gain score of experimental group is greater than the mean gain score of control group, it implies that computer aided instructional strategy is more effective in teaching purchases journal than expository method.

Testing of Research Hypothesis 1

Research Hypothesis 1

Ho_1 There is no significant difference in academic performance of SS1 financial accounting students taught sales journal using computer aided instruction and those taught using expository instructional method.

Table 3: Summary of Analysis of covariance (ANCOVA) on the difference in academic performance of SS1 financial accounting students taught sales journal using computer aided instruction and those taught using expository instructional method

Source	Type III Sum of Squares	df	Mean Square	F	P-value	Remarks
Corrected Model	4174.650[a]	2	2087.325	33.614	.000	
Intercept	28917.084	1	28917.084	465.678	.000	
Pre test performance	2091.317	1	2091.317	33.678	.000	
Test group	1348.224	1	1348.224	21.712	.000	Positive
Error	7265.317	137	62.097			
Total	628060.000	140				
Corrected Total	11439.967	139				

a. R Squared = .365 (Adjusted R Squared = .354)
Source: Field work (2025).

The result in Table 3 is the Summary of Analysis of covariance (ANCOVA) on the difference in academic performance of SS1 financial accounting students taught sales journal using computer aided instruction and those taught using expository instructional method. It shows the F-value of 21.712 and the p-value of .000at .05 level of significance. Since the p- value is less than .05 ($p < .05$), the research hypothesis which stated that there is no significant difference in academic performance of SS1 financial accounting students taught sales journal using computer aided instruction and those taught using expository instructional method is rejected
while the alternative is retained. It can therefore be concluded that there is a significant difference in academic performance of SS1 financial accounting students taught sales journal using computer aided instruction and those taught using expository instructional method.

Research Hypothesis 2

Ho_3 There is no significant difference in academic performance of SS1 financial accounting students taught purchases journal using computer aided instruction and those taught using expository instructional method

Table 4: Summary of Analysis of covariance (ANCOVA) on the difference in academic performance of SS1 financial accounting students taught purchases journal using computer aided instruction and those taught using expository instructional method.

a. R Squared = .056 (Adjusted R Squared = .042)

Source: Field work (2025).

Source	Type III Sum of Squares	df	Mean Square	F	P-value.	Remark
Corrected Model	1243.169[a]	2	621.584	4.054	.019	
Intercept	126688.308	1	126688.308	826.228	.000	
Pre-test	20.278	1	20.278	.132	.717	
Test-group	1235.855	1	1235.855	8.060	.005	Positive
Error	21006.681	137	153.333			
Total	932869.000	140				
Corrected Total	22249.850	139				

The result in Table 4 shows the summary of Analysis of Covariance (ANCOVA) on the academic performance of SSI financial accounting students taught purchases journal using computer aided instruction and those taught using expository instructional method. It shows the F-value of 8.060 and p-value of .005 at .05 level of significance. Since the p-value is less than .05 ($p<.05$), the research hypothesis which stated that there is no significant in academic performance of SS1 financial accounting students taught purchases journal using computer aided instruction and those taught using expository instructional method is rejected while the alternative is retained. It can therefore be concluded that there is a significant difference in academic performance of SS1 financial accounting students taught purchases journal using computer aided instruction and those taught using expository instructional method.

Findings of the Study

Based on the research questions and hypotheses tested, the following were the findings that:

i. Computer aided instructional strategy is more effective in teaching Sales Journal than expository method.
ii. Computer aided instructional strategy is more effective in teaching purchases journal than expository method.
iii. There is a significant difference in academic performance of SS1 financial accounting students taught sales journal using computer aided instruction and those taught using expository instructional method.
iv. There is a significant difference in academic performance of SS1 financial accounting students taught purchases journal using computer aided instruction and those taught using expository instructional method.

Discussion of Findings

This section focuses on the discussion of finding based on the specific independent variables, sales journals and purchases journals.

Academic performance of SS1 financial accounting students taught sales journal using computer aided instruction and those taught using expository instructional method.

The result revealed a significant difference in academic performance of SS1 financial accounting students taught sales journal using computer aided instruction and those taught using expository instructional method. This finding emphasizes that Computer Aided Instruction includes role plays, games, computer programmes that encourage students to

become active participants in classroom. Itcan be inferior substitute, imitating an original or a display of not real behaviours. This finding is supported by the finding of Goldsim (2011) who opined that Computer Aided Instruction helps to identify and understand factors which control the system and or to predict the future behaviour of the system. Computer Aided Instruction can be applied to teach by providing real life settings for the application of financial accounting concepts. It is further supported by the finding of (Prensky, 2009) that with Computer Aided Instruction teacher can speed up or slow down the process of a physical phenomenon, which can never be done in real- life experiments. A teacher may also exhibit this phenomenon to his/her students as many times as he/she needs to, and easily change different parameters so that they observe their influence on the way it is processed. As also opined by Kozielska (2007) that Computer Aided Instruction push students to ask questions, predict, formulate hypotheses, observe and interpret results.

Also, Kara (2008) in support of the findings contended that computer aided instruction allows students to create and explore situations that they would not normally be able to witness. A computer enables repeating trials of considerable limited time, provides immediate feedback, allow observations of graphical representations and offers a flexible environment that enables students to proceed with their own plans. The above statement significantly indicates that financial accounting students taught sales journalizing with computer aided instruction performance better than those taught using expository instructional methods.

Academic performance of SS1 financial accounting students taught purchases journal using computer aided instruction and those taught using expository instructional method.

The result revealed a significant difference in academic performance of SS1 financial accounting students taught purchases journal using computer aided instruction and those taught using expository instructional method. This as a result that computer aided instruction gives room for students to learn at their own pace, where learning can take place either cooperatively, competitively or individually. This finding is supported by the finding of Callistus (2015) opined that students taught financial accounting with computer assisted instructional method had significantly higher mean achievement score than the control group that taught with conventional lecture method. The author reported that computer aided technique very significant predictor of performances of student taught with computer aided instructional technique was much higher and better than those taught using expository method in the cause of lesson presentation in their respective class.

Moreso, Goldsim (2014) held that computer aided instruction helps to identify and understand factors which control the system and or predict the future behavior of the systems. Computer aided instruction can be used to teach by providing real life settings for the application of findings accounting concepts. Furthermore, computer aided instruction includes computer programmes that encourage students to become active participants in financial accounting classroom. Evidence from literature reviewed and findings of the study deduced that a significant difference exist in academic performance of financial accounting student taught returns inward journal using computer aided instruction and those taught using expository instructional method.

CONCLUSION

The empirical study of this work reveals that for financial Accounting students to performance excellently the adoption of Computer Aided instruction is imperative. The findings of the study also revealed that there is significant difference between Financial Accounting Students taught

using computer aided instruction and those taught using expository method with regard to cash book, petty cash book, sales journal, purchases journal, returns Inward Journal, Returns Outward Journal, Trading Account and Bank Reconciliation statement.

RECOMMENDATIONS

Based on findings of the study the following recommendations were made by the researcher that:

i. Adequate fund should be provided by government both at the Federal and State levels for secondary schools for proper management of available CAI accessories. There should also be alternative power supply like solar power and stand-by generators provided by the school authorities through purchases of power plant to supplement electricity source since electricity is a very crucial factor for the proper execution of teaching of financial accounting using CAI enhanced method.

ii. Curriculum planners such as Nigerian Education Research and Development Council (NERDC) should consider review of curriculum for financial accounting in the senior secondary schools with a view to incorporating the Computer Assisted Instruction (CAI) techniques as against the current practice of out-lining the components of information technology in teaching the subject for more identification.

iii. CAI drill and practice is appropriate software to use in teaching of financial accounting. Hence, more of the software should be made available and handy to students and teachers of financial accounting by the school authority, respective Ministries of Education, Parent Teachers Association, Petroleum Trust Fund as well as the Alumni of the schools, so that they can be conversant with its application in teaching of financial accounting. It is significant because it enhances the organization of seminars by the school administrators to modify teachers' perception on the adoption of technology oriented instructional strategy.

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