

The Role of Accounting Textbook(s) in Teaching of Financial Accounting. A Focus on University of Nigeria, Nsukka, Ikere Outreach

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Abstract

This research work was carried out mainly to appraise the role of Accounting Textbook(s) in the teaching of financial Accounting at University of Nigeria, Nsukka, Ikere outreach. In carrying out the research work descriptive survey method was adopted. The population for the study consisted of all the final year students of University of Nigeria, Nsukka, Ikere outreach. The statistical tool used for analyzing data was simple percentage. Based on the outcome of the administration of the questionnaire designed, it was discovered that respondents agree on: textbook materials, application of the knowledge and objective or preface of the textbooks investigated. In other words the respondents agreed that these items have positive effect on teaching of financial Accounting. However they disagree on: subject matter and physical make up. It was recommended that lecturer should consider the items upon which questionnaire was based before the choice of textbook(s) in the process of teaching financial Accounting or any course.

INTRODUCTION

Background of the Study

Accounting is often said to be the language of business. It is used in the world to describe the transaction entered into by all kinds of organizations. As it is the business language, there are words and terms that mean one thing in accounting, but whose meaning is completely different in ordinary language usage.

Akinpelu (1995) perceived accounting as the art of collecting, classifying, summarizing and interpreting financial events of business for purpose of making decision on the business. Guest (2006) who defined accounting as an art of recording, classifying, summarizing in a significant manner in terms of monetary transactions and events which are in a part of at least in financial statement and there result thereof. In another development Rashik (2007) in Revaihi (2008) defined Accounting as a systematic practice of identifying, recording, measuring, classifying, summarizing, interpreting and communicating the financial transactions (In terms of Money) of a business firm or an individual following a set of rules and regulations.

Boyton (1970) believe that before an accounting teacher could teach the subject effectively and for learning to take place. He has to be aware of these facts that:

- i. Accounting requires skill while teaching and learning the subject.
- ii. The principles guiding the subject should be clearly understood and strictly followed.
- iii. No exclusively method of teaching is the best for all students therefore; the choice of method should be varied.

Financial accounting is one of those subjects that cannot be mastered merely by memorizing the basic principles. It required total determination, sound theoretical knowledge and intensive practice in application of the laid down principles. Financial accounting problem that are just developing in the academic syllabus financial accounting will assist the student of accounting education in most of examinations. No doubt the student who is fully conversant with all the matter dealt with here in has no need to fear any accounting examination. At universities of Education in Nigeria the teaching of account starts from year 1 to 4 for student in accounting education. The main purpose of the study was to appraise the roles of accounting textbook in the teaching of financial accounting at university of education level.

Purpose of the Study

In the teaching of any subject (financial accounting inclusive) the importance of textbook cannot be over-emphasized. Consequently the purpose for which this study was carried out relates to the ascertainment of the role being played by the textbooks in the teaching of financial accounting at university of education level.

Specific Objectives

- i. To appraise the problem designed in the textbook with a view to finding out whether such problem could test the knowledge acquired from the syllabus through the teacher teaching the subject.
- ii. To ascertain from teachers whether the explanation of textual materials, technical vocabulary illustrations as presented in the textbooks being used by teachers would result in easy learning of the subject matter as contained in the syllabus.
- iii. To find out whether the content of the textbook is being used by teacher contain most of the subject matter specified in financial accounting syllabus.

- iv. To ascertain whether the objective of the textbook being used by teachers correlate with that of financial accounting syllabus.

Statement of the Problem

The problem addressed in the study related to finding out roles of accounting textbooks in the teaching of financial at university of education level.

Research Questions

The following questions were answered in the study:

- i. Would the explanation to textual materials technical vocabulary and illustrations as presented in the textbook enable students to learn the subject matter of the subject?
- ii. Would the problem designed in the textbook enable students to test the knowledge acquired from the teaching of the content of syllabus?
- iii. Are the objectives of the textbook the same with the objective of financial accounting syllabus?
- iv. Do the students make use of textbooks being used for the teaching of the subject?

Significance of the Study

This study is significant in that:

- a. It would enable teachers to know the criteria to be used in determining suitable textbook for their subjects.
- b. It would create awareness in the educational sector on factors that must take into consideration while recommending textbook for different subjects.
- c. Future researchers would find the outcome of the study to be useful when embarking on similar studies.

REVIEW OF RELATED LITERATURE

A review of literatures showed that not much had been done on this research under consideration. However, it is gratifying to note that educationalist's curriculum planner and textbooks writers have expressed much concern about the adequacy of the content of a textbook.

Meaning and Nature of a Textbook

Textbook is a compiled note which is the main sources of information for both leaner and the lecturers.

In the course of teaching, textbook could not be left out. It is one of the basic elements needed for impacting knowledge to the students. During the colonial era to this present time, textbook has helped a lot in the process of learning and teaching. It is widely used at all levels of education in Nigeria. Consequently, textbook is derived from the curriculum of education of a country which is a plan for all the learning experiences the learners are expected to engage in under the guidance of school. Any given textbook must contain the preface, table of contents, introduction, body of the text, author index, these are written serially.

Qualities of a Good Textbook

A good textbook must possessed the following characteristics:

- i. They should serve the purpose of the subject- matter as well as the aims and objects of teaching. They should be written with a view on the aims and objects of the teaching.
- ii. It must be in correlation with the curriculum of education of the given country and national policy of education
- iii. The expression that is language of a textbook must not be too low at the same time too high for the level of students that would use it. It must be standardized.
- iv. The topics of textbook must be arranged in their order of simplicity i.e from simple to complex known to unknown.
- v. The text-books should be accurately written. They should present the subject-matter in such a manner that there is no fault in them. The subject-matter, presented therein should be up to date.
- vi. The text-books should continue to keep the interests of the students alive in the subject-matter. The subject-matter should be presented in a simple and lucid style and clear form.
- vii. The text-books should contain all the necessary and relative material required for a particular stage of education.
- viii. At the end of every chapter of the text-book there should be certain questions that may be used for the revision of the subject-matter. Without these questions the text-books shall not be useful.

Importance of Textbooks in the Teaching of a Subject

1. It is a means of acquisition of knowledge for the learners
2. It is a reference material
3. It serves as consultant for both learners and the lecturers.
4. It makes the learners to read ahead the normal classroom lessons.
5. It serves as a source of information for both learners and lecturers.

Problem Designed in a Textbook

- 1) The textbook must be capable of solving problem and meet up the purpose for which the textbook is designed.

- 2) The textbook must be in correlation with the curriculum of education in a given particular country and national policy of education.
- 3) The expression used (Language) in the textbook must not be too low at the same time not too high depending of the level of the students that will use it.

The Objective of a Textbook

It enable the students to become conversant with and develop an understanding of the knowledge being passed and the transactions to be learn including the business format used and bookkeeping terms.

To enable the students to develop skill and work habit needed for recording business transaction and effect to these transactions upon the assets liabilities and proprietorship accounts and in turn upon the profit and loss statement and upon the balance sheet.

To enable the student develop the ability to do accuracy mathematical computations with the knowledge of how and motivations of re-check computation using arts for location of errors.

Use of Textbook by Student

1. The textbook is used as mean of acquisition for the learners of the particular subject or course. The textbooks serve as a material for the student to be used when they are learning or after the lectures.
2. The textbook help the learning skill in the classroom. If they known the next topic to be reading for the preparation.
3. The textbook serve as a means of consult both the teacher's and the student in taking the lectures.
4. The textbook make the student read ahead of what they have been taught in the normal class.
5. The textbook also make the student to understand a subject without teaching.

METHODOLOGY

Research Design

The research design adopted for this study is basically a descriptive survey and the reason for adopting this design is due to the fact that the study did not involve experiment or the use of parametric statistics.

Population and Sample of the study

Population could be referred to as the total member of group of persons or people living in an area or country at a specific period of time. In the same vein, it is also the total items about which information is required. Therefore, the population for this study consists of all final year students of accounting department from which 60 students were sampled in University of Nigeria, Nsukka, Ikere outreach.

Sampling Techniques

Sampling techniques is the method used in the selection of some part of population which will form the basis on which a judgment or inference about the adequate or total population is made. Random sampling techniques were used in the selection of the sample for the study. The reason for using random sampling was to give each member of the population equal of being selected.

Reliability of the Instrument

Reliability is finding out the extent to which a research instrument will bring out the same result when administered at different times. The primary purpose of research is to discover principles that have universal application. It is therefore impracticable to study a whole population to arrive at generalization. From the study conducted test and retest method was applied in determining the reliability of the instrument.

Validity of Research Instrument

An instrument is valid if it measure adequately what it seeks to measure. The instrument used by the researcher was scrutinized for face content and construct validities by specialists and expert in measurement and evaluation, curriculum studies and relevant subject areas. The instrument was finally written by the researcher by integrating the suggestions and corrections pointed out by the experts. The instrument was adjudged to be good relative to face content and construct validities.

Method of Data Analysis

In order to enhance clarity and better presentation of facts, the researcher specifically choosed descriptive analysis, that is, percentages (%) in analyzing the various data collected.

PRESENTATION AND ANALYSIS OF DATA

This research is concerned with the role of accounting textbooks in the teaching of financial accounting in University of Nigeria, Nsukka, Ikere outreach.

Research Question 1:

Would the explanation to textual materials technical vocational and illustrations as presented in the textbook(s) enable students to learn the subject matter?

Response

In order to provide answer to research question one item 1-5 in the questionnaire were used to elicit responses from respondents.

The results of the respondents were shown in the table 1 below: responses on textual materials

S/N	Items	Agree	%Agree	Disagree	%ofDisagree
1	The terms and vocabularies are satisfactory.	60	100	0	0
2	The sequences of material are satisfactory.	45	75	15	25
3	The number of topics are enough	30	50	30	50
4	The content stated are clear	20	100	0	0
5	The objective of the textbook is obsolete	15	25	45	75
	Total	70	70	30	30

Source: field survey, 2015

From table 1: it shows that the respondents agree that there were textual materials. This was due to the fact that the percentage score of the total response that agree is 70, for instance the percentage score for items 1,2,3s, and 4 were 100, 75, 50, and 100 respectively. However, the respondents disagree with item 5 since its percentage score is 75.

Research Question 2:

Would the problem designed in the textbook(s) enable students to test the knowledge acquired from the teaching of the content of the syllabus?

Response

In order to provide answer to research question two items 6-10 in the questionnaire were used to elicit responses from the respondents. The results of the respondents were shown in the table 2 below

Table 2: Responses on the Application of the knowledge.

S/N	Items	Agree	%Agree	Disagree	%Disagree
6	Through the content student relate with real life outside the classroom	0	0	60	100
7	Student are enable to solve problems in the textbook	60	100	0	0
8	You find the recommended textbook in financial accounting easy to understand when reading	15	25	45	75
9	Teacher should make use of textbook while teaching	60	100	0	0
10	Textbook make you have in depth knowledge of what you are taught in the classroom	45	75	15	25
	Total	60	60	40	40

Source: Filed survey, 2015

From table 2 above show that the respondents agree that the textbooks most likely enable students to apply knowledge. This was due to fact that the percentage score of the respondents that agree is 60. For instance, the percentage score for item 7,9,10 were, 100, and 75 respectively. However, the respondents disagreed with items 6 and 8 since their percentage scores were 100 and 75 in that order.

Research Question 3:

Are the objectives of the textbook the same with the objectives of financial Accounting syllabus?

Responses

In order to provide answer to research question three above items 11-15 in the questionnaire were used to elicit responses from the respondents the responses were shown in the table 3 below:

Table 3 Response on subject matter

S/N	Items	Agree	%	Disagree	%
11	The area of content of the textbook are not at variance with the objective of a syllabus	15	25	45	75
12	The topic of the textbook are logical and sequential	45	75	15	25
13	A good textbook stimulate students to learn	0	0	60	100
14	The objective of the textbook are relevant to principles of accounts syllabus	30	50	30	50
15	Class exercise are embedded in the textbook	15	25	45	75
	Total	35	35	65	65

Source: Field Survey 2015

From table 3 above it shows that the respondents were neither against nor in favour with the opinion that the objective of the textbooks are the same with the objectives of financial Accounting (subject matter), this was due to the fact that the percentage score of the total of the response of the agreed and disagree is 35 and 35

respectively for instance the percentage score for item 11, 13 and 15 were 75, 100 and 75 respectively. By interpretation of the percentage score stipulated in chapter 3, the percentage score indicated that the respondents disagree with the items in the questionnaire. However, the respondents agree with items 12 and 14 since their percentage scores were 75 and 50.

Research Question 4:

Do students consider the make-up of the textbook(s) being used for the teaching of the subject attractive use able and durable? In order to provide answer to research question four, items 21-25 were used to elicit responses from the respondents. The results of the responses were shown in the table 4 below.

Table 4 response on physical make-up

S/N	Items	Agree	% Agree	Disagree	% Disagree
16	The table of content are well laid out	15	25	45	75
17	Workbook are available	0	0	0	0
18	Printed textbooks are available	15	25	45	75
19	The cover of textbooks are attractive	60	100	0	0
20	The binding are durable	15	25	45	75
	Total	35	35	65	65

Source: Field Survey 2015

Discussion of Findings

Five research questions were drawn, tested and answered in this study. Research question one which enable the researcher to ascertain whether the explanation to textual materials technical vocabulary and illustrations as presented in the textbooks enable students to learn the subject matter of the subject in University of Nigeria, Nsukka, Ikere outreach was accepted as the percentages of positive responses were greater that the percentage of negative responses.

Research Question Two, Would the problem designed: In the textbook enable students to test the knowledge acquired from the teaching of the content of the syllabus was also accepted based on the fact that the percentages of positive responses were noticeably greater than the percentage of negative responses.

Research Question three, which allow the researcher to find out if the objective of the textbook were the same with the objectives of financial accounting syllabus was not accepted due to fact that the percentage score of total respondents that disagreed was greater than the agreed percentage of response.

Finally, research question four sought to establish whether the make-up of the textbook(s) being used for the teaching of the subject was attractive, useable and durable was not of negative responses were noticeably greater that the percentages of positive responses.

Conclusion

Based on the findings of this study the following conclusions were drawn.

- (1) It seems that the textbook being used for the teaching of a subject and the topic listed in the textbook must be the same with these in the analysis.
- (2) The objective of the textbook must the same with the objective of financial accounting syllabus.
- (3) Lecturer must teach the students the topics listed in the syllabus and not those that are not in the textbook.

Recommendations

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

1. There should be correlation between the objective of a textbook and the objective of the syllabus for a subject before such a textbook should be recommended for the subject by a lecturer. In other words the objective of an account textbook must correlate with that of principle of accounts syllabus before it can be used to teach the subject.
2. In the process of determining the accounting textbook or any textbook for accounting syllabus or any syllabus effort should be made to ascertain the number of topics in the syllabus that can be found in the textbook. If majority of the topics are treated in the textbook, then it will be useful in learning and teaching the subject.
3. National or local workshop should be organized for educationists with a view to intimating them with the criteria to use in evaluating the role of a textbook for the syllabus of a subject.

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