Effects of Think-Pair-Share and Problem-Solving Teaching Methods on Academic Achievement in Financial Accounting Among Business Education Students in Public Universities, Southwest, Nigeria

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In Partial Fulfilment of the Requirements for the Award of Doctor of Philosophy Degree (PhD) in Business Education

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Certification

This is to certify that Elizabeth Remilekun ORE with Matriculation Number LCU/PG/002968 carried out this research work titled "Think-Pair-Share, Problem-Solving Teaching Method and Business Education Students Academic Achievement in Financial Accounting in Public Universities, Southwest, Nigeria" in the Department of Arts and Social Sciences Education, Faculty of Education, Lead City University, Ibadan, Oyo for the award of Doctor of Philosophy Degree (PhD) in Business Education and that this has not been previously submitted.

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Dr. Susan Pitan (Head of the Department)	Date

Dedication

This research work is dedicated to the Almighty God, who made this work a success and helped me throughout my Doctoral Degree programme.

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Finally, Even though the above-mentioned institutions and persons have assisted in the process of this research work, the researcher alone stands responsible for the errors, if any, found in the work.

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Abstract

The teaching of Financial Accounting in universities is of great interest as the general low academic achievement of Business Education students in this course in public universities in Nigeria is becoming alarming. It is based on this that study investigated the effects of Think-Pair-Share and Problem-Solving Teaching Methods on Academic Achievement in Financial Accounting among Business Education Students in Public Universities, Southwest, Nigeria. The study anchored on three theories namely: Walberg Theory of Educational Productivity, Social Interdependence Theory and Gestalt Theory. One research question was raised while five hypotheses were formulated and tested at 0.05 level of significance. Quasi-experimental research design was adopted. The population of the study was 1,270 200 level Business Education students from all public universities in Southwest, Nigeria offering Business Education as a course of study. Sample size was 423 intact class participants drawn using simple random and purposive sampling techniques; however, only 384 participated. Two research instruments; Financial Accounting Achievement Test and Instructional Guide were used for the study with a reliability coefficient of 0.75 for the Financial Accounting Achievement Test" (FAAT) instrument. One-way Analysis of Variance (ANOVA) was used to test Hypothesis One; a Two-way Analysis of Variance (ANOVA) was used to test Hypothesis Two while dependent sample test (paired sample t) was used to test Hypotheses Three, Four and Five with the aid of Statistical Product and Service Solution version 27.0. Findings of the research question showed that 185 students representing 48.2% fell in the low achievement group, 154 students representing 40.10% fell into the moderate achievement group while 45 students, corresponding to11.72% performed excellently. Findings of hypotheses showed that: the mean score (59.75 ± 12.46) of students who were taught using problem-solving teaching method, indicates superior performance compared to those taught with the think-pair-share method (51.59 ± 14.16) and the lecture method (41.94 ± 11.86) with a F-statistic of 73.470 with p-value of 0.000, (F (1, 378) =·367, p =·545) also indicated that gender by itself does not significantly affect students' academic achievements. Also, the mean score (51.59± 14.16) of students who were taught using Think-Pair-Share teaching method was significantly different (t = 5.520, df = 78, p<0.01) from the mean score of students taught using conventional lecture method (40.75± 11.61), the mean score (59.70± 12.52) of students who were taught using problem-solving teaching method was significantly different (t = 11.405, df = 109, p<0.01) from the mean score of students taught using conventional lecture method (40.85± 10.88). The pre-test mean score (43.75± 13.66) is significantly different (t = -7.659, df = 383, p<0.01) from the post-test mean score of students taught using think-pair-share, problem solving and conventional lecture methods (49.08± 14.68). It was concluded that the use of learner-centred methods such as think-pair-share and problem-solving teaching methods are more effective in improving Business Education students' academic achievement in Financial Accounting. The researcher recommended among others that lecturers should implement a mixed strategy that incorporates TPS and problem-solving teaching methods in order to improve overall student engagement and achievement in Financial Accounting.

Keyword: Corporative Learning, Financial Accounting, Problem-Solving, Think-Pair-Share
Word Count: 500

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List of Acronyms

Abbreviation	Meaning
ANOVA	Analysis of Variance
M. V.	Moderating Variable
NUC	National Universities Commission
TPS	Think-Pair-Share

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Chapter One

Introduction

1.1 Background to the Study

Sustainable changes are very important as this twenty-first century is tagged a century that revolves around continuous rapid changes. Therefore, education is an important vehicle that can bring about this sustainable change and development to any nation that desires growth. Effective educational system is measured based on the quality of it outputs and quality educational output is assessed based on the level of students' academic achievement in individual subjects and their aggregate academic performance. Thus, academic achievement refers to those outcomes that indicate the extent of an individual accomplishment of specific or targeted goals which are the main focus of activities in any educational institution [1]. It is the outcome of any administered test to students who partake in an instructional process[2]. It is one of the most complex psychological and educational concepts and this is because it involves so many different factors and processes which include: scholastic, personal, social and economic factors[3]. It provides the opportunity to reveal the abilities of learners and develop their talents and ambitions[3].

As Nigeria is aiming towards becoming a self-reliant and independent nation both technologically and economically, there is need to produce more research based findings in the area of teaching and learning of Financial Accounting in universities in order to produce graduates that are financially knowledgeable[4]. The in-depth knowledge of Financial Accounting is a *sine qua non* in every human endeavour as this deal with the recording of all incomes and expenditures which are very important in any organisation that desires to be a going-concern entity[5]. Everyone needs the right knowledge of Financial Accounting irrespective of their social class in order to meet every day-to-day activities[5]. Therefore, the need for improvement in

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academic achievement of Business Education students especially in the teaching and learning of Financial Accounting cannot be over emphasised.

Financial Accounting is an important aspect of Business Education curriculum at the post-secondary level of education. It is a key subject taught in all Universities in Nigeria offering Business Education as an academic programme as stated in the national minimum standard by the National Universities Commission (NUC). The introduction of Financial Accounting into the curriculum of Business Education students in University is to equip students with analytical, vocational and critical skills that will make them marketable, gainful employed and advancement in their chosen accounting career and profession[6].

Financial Accounting can thus be define as the process of collecting, recording, preparing and reporting financial information about an organisation to users of financial information for the purpose of making informed and reformed decisions. It is a subject that is systematic and procedural; therefore, it cannot be mastered by merely memorising the basic rules governing it. Financial Accounting requires intensive practice in its application and sound theoretical knowledge. However, the use of traditional method of teaching has dominated the teaching of Financial Accounting in Nigerian classroom[5].

Financial Accounting as a course in Business Education is taught at tertiary levels in private and public tertiary institutions in Nigeria for the purpose of acquiring job skills, employment opportunities and to be self-sufficient and self-reliance. Introduction to Financial Accounting which are the elementary aspects are taught at lower level while at higher levels Advance Financial Accounting, Management Accounting and other advance Accounting courses are offered by Business Education students in accounting option. It is noteworthy that Business Education graduates contribute to the economic growth of the nation thus, they play a very

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important role in the economy; hence the need for proper training cannot be overemphasised in order for them to face emerging challenges in the profession with confidence and discharge their duties effectively[7].

The aim of Business Education in Nigerian Universities as spelt out by NUC is to produce certified and well skilled graduates of Business Education who shall impart vocational aspects of Business Education into the larger part of the nation and also to turn out business educators that shall be engaged in much needed change of vocational development right from primary to post-primary levels, as well as to equip graduates with much needed employable skills that will make the secure better job opportunities[8]. However, when graduates are not adequately trained for their choice profession, they will become redundant and add to the number of unemployment rate in the country.

Teaching is one of the most important functions of a teacher and it involves the process of disseminating information, transmitting knowledge, skills, aptitude, interests, and facts, and passing of instructions. Therefore, universities must be committed to practical training rather than theoretical training and thus training processes should be set up where professional practice is re-examined, where skills and knowledge are integrated into the field of Business Education with right ethical attitudes[9]. It is of utmost important that teachers should always try to encourage students to develop analytical and critical thinking skills and various heterogeneous competencies such as teamwork, effective communication and leadership and also understand the knowledge of the subject being taught[9]. These competences are being developed and promoted through the effective and appropriate usage of active, methodologies[10].

Effective teaching and learning processes are important condition for students to efficiently quickly master and learn new concepts and thus developing high-level technical and critical

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thinking skills in order to meet learning needs and thereby providing relevant outcomes to meet the demands of the continuous changing society[11]. Thus, exposure to modern instructional methods and strategies with appropriate instructional media or materials will enhance the effective transmission and retention of new concepts which will develop in students, high-level technical and critical thinking skills[12]. Teaching is an activity that comprises a set of planned programmes and actions that are directed towards instilling learning through the deliberate and conscious efforts of an educator. A teacher is someone who deliberately and consciously uses his or her knowledge, competencies, skills, exposures, interest, experience, knowledge of subject matter and attitudes and to ease students learning. Effective learning activities are the product of teaching, resulting in knowledge acquisition, and ultimately yielding positive learning outcomes[7]**.** Majorly, the passive form of teaching has been fondly adopted by teachers for instance, the teacher-centred method that are majorly based on the ability of students to remember facts while on the contrary, engaging students actively in the process of teaching is the core process and goal in the teaching and learning process[13].

Teachers are expected to have a high level of understanding of the subject matter, competency as well as numerous teaching or instructional tactics when teaching Financial Accounting as this will improve effective teaching, resulting in improved student knowledge of the subject in secondary schools[14.] A teacher may have vast years' of experience, but lacks pedagogical knowledge thereby repeating the same thing without been creative and innovative while teaching. Thus, teachers need to constantly strive to improve themselves in order to impart intellectually and innovative challenging education. A child that is not properly and adequately educated, will have an adverse effect on the nation's growth and development and goal attainment set for the natives. For adequate goal attainment, Business Education curriculum

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should be planned properly and implemented for desired goals accomplishment. For a curriculum to be properly planned, designed and implemented, appropriate instructional strategies, methods, approaches, tools, learners' attitude and interest towards the teaching and learning of such subjects must be effectively and adequately considered[15]. Hence, greater importance on the techniques, methods and strategies of teaching that can motivate the learner and bring desired learning outcomes should be considered and adopted.

Academic achievement of Business Education students in Accounting as a course in Nigeria and specifically in public universities in South West is affected by so many factors. One of these factors is the teaching methods used by lecturers in teaching Financial Accounting. These factors include but are not limited to: age, cultural background, family background, school environment, learner's ability, teacher's experience, quality of education, teacher knowledge of subject matter, and instructional methods. The teaching method adopted to impart effective and qualitative education to the learner serve as a tool for effective change in learner behaviour. A method is a particular way of doing something, while a methodology is a set of methods and principles used to carry out a particular activity. Teaching involves imparting knowledge to a learner about how to do something in school or any recognised programme[15].

Teaching method means the method of imparting facts, information, skills and knowledge by a teacher or instructor to a learner so that students engage in meaningful actions to acquire knowledge for the purpose of achieving objectives of the instructional process[7]. An instructional method is a professional technique that teachers regularly adopt during instructional exercises in order to impart relevant skills and knowledge to students[7]. It includes the techniques, methods and principles adopted by teacher in teaching the learners for desired learning outcomes in students[15]. There is therefore need for teachers to be well exposed on the effective instructional methods that are more student-centred than teacher-centred in order to address the problem of frequent adoption of traditional teaching style that mostly result into a negative attitudes and poor achievement of students in Financial Accounting. For students to effectively master the learning material, student-centred teaching and learning methods should be adopted, as this method

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will lead to student active participation in the teaching and learning process thereby promoting an attitude that is positive towards the course[16]. Teachers should therefore adopt a teaching strategy that will make learning more of student-centred to encourage students develop creative, critical and imaginative skills, which will lead to better accomplishment of educational goals to improve results of academic activities[16]. Therefore, the use of different teaching strategies in the classroom cannot be overemphasized. Since learners learn differently as there are diverse learning styles, instructors are expected to make use of different teaching techniques that will stimulate leaners' interest and motivation[17].

Generally, there are several types of teaching methods that could be adopted in the classroom and these are broadly grouped into two that is the teacher-centred method and the student-centred method. Teacher-centred methods are lecture method and demonstration method, while learner-centred methods include: dramatization, play-through, role-playing, gamification, discussion, collaborative, cooperative, interactive, problem-solving, Socratic simulation, problem-based, directed-learning methods discovery and case studies[7]. Using different strategies in the classroom promotes effective communication between students, which can make the classroom more meaningful and fun[18]. However, most teachers adopt the conventional method of teaching which is a verbal presentation of principles, facts, ideas and knowledge to students. Lecture method, often known as the traditional method or the conventional method, is the oldest and probably the most widespread teaching approach. For years, educators used the lecture technique to teach Financial Accounting, but with little or no activities that made it difficult for students to understand the topic[7].

Conventional method is a teaching style that allows teachers to present a multiple and different instructional contents to students in a large class with little or no interaction between the teacher and the students[7]. The traditional method of teaching may not be the best teaching method to improve student performance psychomotor-related subjects because this method reduces learners' active participation in the pedagogical process. Most teachers usually feel that all that is necessary for teaching is knowledge of the subject matter. But teaching is more than just knowledge of the subject matter. It is more than mere

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standing in front of a class to discuss ideas, recite notes, perform experiments, demonstrate principles or transmit information to students which is mostly common in a conventional way of teaching[19]. Lecture teaching approach does not lead to the highest performances in specific types of learning such as motor skills, cooperative group thinking and speaking skills[14].

The hallmark for full student participation in the instructional process is the adoption of student-centred methods, which may play a significant role in raising Business Education students' achievement in accounting. The degree of students' understanding in the course and the efficiency of financial accounting instructors in imparting accounting knowledge ought to be directly correlated. Business educators should always employ a suitable teaching strategy that will support students' knowledge and skill development in order to effectively teach Financial Accounting[20].

A student centred method is the cooperative teaching strategy which is a technique for teaching that groups students into smaller group to work together to minimise one-on-one teaching time and maximise others' learning and improve rapid understanding of the material[20]. More specifically, this teaching strategy organises learners into smaller groups for the purpose of assisting each other learn the assigned material. Cooperative learning is structured to increase student participation, facilitate student leadership and group decision-making experiences, and provide opportunities for students to interact and learn together with students from diverse backgrounds[20]. The implementation of an interactive teaching strategy such as cooperative teaching technique is designed specifically to focus on students' specific abilities and skills which help to improve students, academic achievement[17]. One of the benefits of collaborating and sharing knowledge with peer is having a second opinion or view about a particular problem, thus developing in students the ability to appreciate the view and perspectives of others about issues[21].

This teaching method gives room to students of different abilities to work collectively in pairs or small groups in order to accomplish desired collective goal. It uses various learning activities to improve students' understanding of a topic and ensures that each student contributes and learns, builds

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interpersonal skills and promotes positive interdependence [20]. It is very important to establish a collaborative learning environment that gives room to participants to fully engage in shared learning. This learning environment helps to create a better understanding of the knowledge and the transmission of such knowledge to other people[21]. In a cooperative learning environment, students are encouraged to eschew any form of personal fear or embarrassment and this makes them learn better through the support of their peers by sharing efforts, goals and tasks. In order to accomplish the desired result, the involvement of all members of the group is very important as learning becomes quicker and existing if teaching and learning are delivered in a way that students understand[20].

Learning can only be effective under cooperative learning method when students participate actively through sharing of ideas and collaborating while completing academic tasks. In this type of method, each group member is responsible for their learning and also for assisting other group members learn, thereby creating an avenue for collective goal accomplishment. Students are expected to work together until all group members have successfully completed the task[8]. However, one of the cooperative learning models that this study considers is the Think-Pair-Share (TPS) cooperative learning model. Cooperative learning strategy has several models in which Think-Pair-Share is one of the models. And as such, teachers have at their disposal numerous teaching strategies that they can use for an effective teaching and learning process, thereby promoting lifelong learning. Since full involvement of students in the teaching and learning process is required in to the acquisition of Financial Accounting skills the adoption of traditional teaching methods is considered insufficient. Therefore, students need several learning experiences, such as the Think-Pair Share educational strategy[22].

Think-Pair-Share teaching technique is a strategy that ensures that students are fully engaged in class instruction. It gives every student an avenue to share ideas and provide answers to questions asked by the teacher. TPS is a cooperative learning technique that is divided into four parts: questioning time by the teacher, time to think by the students, time for pair sharing, and time for pair sharing with of answers with the larger class[20]. Think-pair-share (TPS) promotes collaborative learning and active involvement of

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students in the learning process and also develops problem-solving and critical thinking skills [23]. While problem-solving teaching method is a teaching technique that enhances the ability of learners to know what to do when faced with a difficult situation. Problem –solving method is an investigation process where the solution is not obvious to the investigator at the initial stage[24]. The relevant concepts is that the students' cognitive structure must be adequate before the students will be able to effectively solve the given task or problem[24]. Problem-solving as a teaching method means teaching students how to solve problems in a logical step from the problem state to its solution[4]. Problem-solving skill helps to better understand scientific and mathematical concept in which Financial Accounting is one of these categories. It is an excellent tool for encouraging the learning process and also plays an important role in the development of regulatory and transformational skills[25]. These skills are: observing problems, asking questions, hypothesising, playing and investigating, analysing and interpreting data, communicating results[25].

The conventional method of teaching is majorly a lecture way of teaching as the centre of teaching with an emphasis on program and concept delivery[25]. In the lecture-based teaching method, the student listens and takes notes, passively receiving and receiving undifferentiated and identical knowledge from the teacher[26]. However, in the problem-solving teaching method, the content of the course and its implementation are considered the most important, and students acquire knowledge through exercises and practice[25]. During this process, student learns new concepts and skills. The teacher's role is very important at the start of every activity, as the activities are created based on situations at hand and according to the programme and the subject. However, teacher does not have main role but to guide students in difficulties and give them the opportunity to manage most of the time by themselves[27]. Thus, the problem-solving method promotes group discussion and teamwork[28]. Moreover, the teacher plays the role of a facilitator in this teaching and learning approach rather than a teacher[25].

There are several factors that influence students' academic achievement. These factors include age, social economic status of the students' parents or guardians, gender, teaching faculty, students' school

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environment, the residential area of the students, the trend of tuition, the medium of instruction in schools, students study habit, and whether they are housed in hostels or as day scholars[29]. However, this study focused majorly on one of these factors that is, instructional methods. In teaching Financial Accounting, several teaching methods were used, including: lecture, demonstration, discussion, dramatization, survey, field experiment, problem solving methods. Despite all the methods mentioned above, it is a constant struggle to find better teaching methods in which learning can have a better effect on students, and therefore there is a need to incorporate modern teaching strategies such as the cooperative method and the problem-solving method into the teaching of Financial Accounting. Based on these facts, the present research was conducted to determine the effects of think-pair-share and problem-solving teaching methods on academic achievement in Financial Accounting among of Business Education students in public universities in Southwest, Nigeria.

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1.2 Statement of the Problem

The major problem in this study is the worrisome academic achievement of Business Education students in Financial Accounting in Nigerian Universities and specifically, in public universities in Southwest, Nigeria. The teaching and study of Financial Accounting as a course in universities is of great interest as the general low academic achievement of Business Education students in this course in public universities in Nigeria and specifically in the Southwest is becoming alarming. This is because most Business Education students do not find this course very interesting due to its calculative nature and hence it affects their performance in the course. The researcher interrogated some lecturers and students directly involved in this study and the outcome shows that the reasons for low achievement in Financial Accounting include: the nature of the course and its components of calculation, the methods adopted by the lecturer in teaching the subject and students' lack of seriousness and interest in the subject. A student's academic

achievement in Financial Accounting is greatly linked to the teaching methodology adopted by Business Education lecturers, although some other factors such as students' interest and ability has also proven to affect student achievement in Financial Accounting however, the teaching methodology is a major factor.

So many studies have been carried out on teaching methods and students' academic achievement; however, there is a dearth of literature on the effects of think-pair-share on problem-solving teaching methods on Business Education students' academic achievement in Financial Accounting in public universities in Southwest, Nigeria. This study was conducted to fill this gap and also identified relevant methods of teaching Financial Accounting at university level.

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1.3 Aim and Objectives of the Study

This study investigated the effects of think-pair-share and problem-solving teaching methods on academic achievement in Financial Accounting among of Business Education students in public universities in Southwest, Nigeria. The specific objectives therefore are to:

i. determine the level of Business Education students academic achievement in Financial Accounting in Public Universities, Southwest, Nigeria;
ii. examine the combined effect of Think-Pair-Share teaching method, Problem-Solving and lecture teaching methods on Business Education students academic achievement in Financial Accounting in Public Universities, Southwest, Nigeria;
iii. examine the interaction effect of Think-Pair-Share, Problem-Solving teaching method, Lecture method and gender on Business Education students' academic achievement in Financial Accounting in Public Universities, Southwest, Nigeria;

iv. examine the difference between the academic achievement of Business Education students in Financial Accounting taught using Think-Pair-Share and Lecture teaching methods in Public Universities, Southwest, Nigeria;

v. examine the difference between the academic achievement of Business Education students in Financial Accounting taught using Problem-Solving and Lecture teaching methods in Financial Accounting in Public Universities, Southwest, Nigeria; and

vi. determine the difference between the pre-test and post-test achievement mean scores of students in Financial Accounting using Think-Pair-Share, Problem-Solving and Lecture methods in Public Universities in Southwest, Nigeria.

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1.4 Research Question

The following research question was answered in the study:

i. What is the level of Business Education students' academic achievement in Financial Accounting in Public Universities, Southwest, Nigeria?

1.5 Hypotheses

The following hypotheses where formulated for the study and tested at 0.05 level of significance:

$H_0$1: There will be no significant combined effect of Think-Pair-Share teaching, Problem-Solving and Lecture teaching method on Business Education students' academic achievement in Financial Accounting in public Universities in Southwest, Nigeria;

$H_0$2: There is will be no significant interaction effect of the use of Think-Pair-Share, Problem-Solving, Lecture teaching methods and gender on Business Education students' academic achievement in Financial Accounting in public Universities in Southwest, Nigeria;

$H_0$3: There will be no significant difference between the academic achievement of Business Education students in Financial Accounting taught using the Think Pair-Share method and those taught using the Lecture method in Public Universities in Southwest Nigeria;

$H_0$4: There will be no significant difference between the academic achievement of Business Education students in Financial Accounting taught using Problem-Solving method and those taught using Lecture methods in Public Universities in Southwest, Nigeria; and

$H_0$5: There will be no significance difference between the pre-test and post-test academic achievement scores of students taught Financial Accounting using Think-Pair-Share, Problem-Solving and Lecture method in public Universities in Southwest, Nigeria.

1.6 Significance of the Study

The result of this research work when published should be of great benefit to Business Educators, students, parents, school administrators, curriculum planners and other researchers.

Business Educators would be provided with useful information on the importance of using an effective methodology to ensure students achieve well in Financial Accounting at universities. Business Education lecturers will be educated on the importance of adopting think-pair-share teaching methods and problem solving in the teaching and learning process, especially in Financial Accounting.

The findings of this study would help Business Education students with information processing, develop communication skills, improve their thinking, increase the sense of participation in the learning process and involve the participation of the largest number of students in the class. Business Education students would also realize the benefits of teamwork through collective thinking and collaboration, which would help them, become creative, critical thinkers and problem solvers, thereby reducing the high rate of low

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academic achievement in Financial Accounting in tertiary institutions in Nigeria and specifically in public universities in Southwest.

Parents would also benefit from the results of this study as the academic performance of their children or wards is a high priority for them. Based on this fact, they would become aware of the various methods that a lecturer can and should use in teaching Financial Accounting that would help their children or wards to improve their academic results and thus better educational outcomes.

This study would also be of great benefit to university administrators and management as they would be well aware of the effectiveness of using think-pair-share and problem-solving instructional methods in teaching Financial Accounting topics and would therefore enlighten them on the importance of regular in-service training and workshops for lecturers to improve their teaching methods, thereby leading to effective learning outcomes and quality educational outcomes.

This study will also be of great benefits to curriculum planners as the findings of this study can be used in Business Education curriculum planning, designing and implementation stages and also serve as a design guidelines for teachers to implement think-pair-share cooperative learning and problem-solving teaching methods to improve the general learning outcomes of their students. It will help them understand the principles, practices and processes involved in adopting any of these teaching methods for better and quality learning outcomes. The researcher hoped that active learning would receive more attention and be more popular among students. In general, this study will be considered as a reference source for future researchers in related fields.

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1.7 Scope of the Study

This study explored the effects of think-pair-share and problem-solving teaching methods on academic achievement in Financial Accounting among Business Education students in public universities, Southwest, Nigeria. The scope of the study is delimited geographically and conceptually. Geographically, the study covered all the 12 public universities in Southwest Nigeria offering Business Education as a

degree programme; however, four newly upgraded universities from College of Education were excluded from the study this is because as at the time of carrying out this study, there were no 200 level Business Education students. The researcher's interest was on 200 level Business Education students. This is because the students had offered the first-year Accounting Fundamentals courses in the first and second semesters of 100 Level under the Benchmark Minimum Academic Standards (BMAS) and are aware of the basics of Financial Accounting. This study was carried out before the implementation of the Core Curriculum Minimum Academic Standards (CCMAS). The study covered the second semester content of Financial Accounting II and the topic that was explored was Partnership Accounts as it is one of the topics in the content of Financial Accounting II as listed in the National Universities Commission (NUC) minimum standard. This study was conceptually delimited to the Think-Pair-Share-model of cooperative learning teaching method, the problem-solving teaching method for the experimental groups, and the lecture method as the control group.

1.8 Limitation of the Study

The major constraint encountered by the researcher was on the achievement test as most of the students were reluctant in participating in the test and this was as a result of students' phobia for examination. However, the researcher was able to convince the participants that the test was strictly for research purpose and a large number of them participate effectively.

1.9 Operational Definitions of Terms

The following terms are operationally defined as used in the study:

Academic Achievement: It is the result of what students have learned after completing the Financial Accounting study materials and measured by the total number of marks in the test prepared for this purpose. It is a test score of Business Education students in Financial Accounting.

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Financial Accounting: this is a course taken by Business Education students in university that is concerned with the process of collecting, recording, organising and presenting financial information and make it available to users in order to make informed decision.

Teaching Methods: these are manners and ways in which facts, skills, knowledge and information are been disseminated to students by teachers in achieving educational objectives most especially in Financial Accounting.

Conventional Method: This is a general method of teaching Financial Accounting to Business Education students where the lecturer provides direct instruction to the students through lectures and presentations. The responsibility for learning and the learning flow of information and knowledge is directed by the Business Education lecturer.

Cooperative Learning: this is a teaching method that allows Business Education students to learn in small groups through collective interaction for the purpose of achieving effective learning outcomes in Financial Accounting.

Think-Pair-Share: This is a cooperative learning strategy model, which is a process where Business Education students first think of a solution to a Financial Accounting problem individual, then he/she pair-shares that solution with a partner before sharing with a larger group or the whole class.

Problem Solving Teaching Method: This method of teaching allows Business Education students to engage freely in the learning environment and this enables them to understand Financial Accounting by solving each problem or topics by themselves**.**

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Chapter Two

Literature Review

This chapter reviews all relevant literature related to this study. Both published and unpublished works were consulted in which the views and opinions of various authors and their experiences were discussed in form of theoretical, conceptual and empirical studies. Lastly, the summary of gaps in literature was discussed. This chapter is discussed under the following headings:

2.1 Conceptual Review

2.1.1 Education

2.1.2 Business Education

2.1.3 Financial Accounting

2.1.4 Learning

2.1.5 Teaching and Instructional Strategy

2.1.6 Teaching Methods

2.1.7 Cooperative Learning

2.1.8 Think-Pair-Share

2.1.9 Problem-Solving Teaching Method

2.1.10 Student's Academic Achievement

2.1.11 Teaching Methods and Financial Accounting

2.1.12 Cooperative Learning and Students' Academic Achievement in Financial Accounting

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2.1.13 Think-Pair-Share and Students' Academic Achievement in Financial Accounting

2.1.14 Problem-Solving Method and Students' Academic Achievement in Financial Accounting

2.1.15 Gender and Students' Academic Achievement in Financial Accounting

2.2 Theoretical Framework

2.2.1 Walberg Theory of Educational Productivity

2.2.2 Social Interdependence Theory

2.2.3 Gestalt Theory of Problem-Solving

2.3 Review of Empirical Studies

2.4 Conceptual Model

2.5 Summary of Gaps in Literature Reviewed

2.1 Conceptual Review

2.1.1 Education

Education has been an excellent tool to truly achieve progress and development in a nation as evidenced by the advanced nations of the world. Education is the process of acquiring knowledge through study or imparting knowledge through instruction or other practical procedure. Education is also about helping people learn to do things and encouraging them to think about what they are learning. Through education, knowledge of the society, the country and the world is passed from generation to generation. It is about passing on knowledge from an older generation to a younger generation. Education helps and guides an individual to transform from one class to another. Education is an important key for the development of any society. It is a tool that society can use to solve its problems and ensure sustainable development. Through education, a culture of productivity is fostered by enabling individuals to discover and unlock their latent creative potentials and apply them to improve the effectiveness of their personal and societal

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endeavours. Education teaches citizens good values that make them good and useful citizens in society. These values include; honesty, selflessness, dedication, patriotism, national integrity and hard work[1]

Education is therefore the process of training and knowledge acquisition in every aspect of human life for the purpose of becoming independent and self-sufficient in order to contribute to the economy development of the society. There are several forms of education which are all interwoven for the purpose of enhancing the development of human capital for national development, and they are formal education, non-formal education and non-formal education[2].

The quality of human life is improved by quality education, because it is a tool that helps social progress. Education is a mechanism that is used in reducing the existing differences between upper and lower class in society. Education is a social institution through which members of society are made aware of important knowledge such as work skills, values, basic facts and cultural norms. The most crucial benefits of education include the fact that education enhances personal lives and allows society to function properly. It therefore acts as an instrument which equips individuals with information, knowledge, skills and technology by which they come to know about their rights and responsibilities towards family, society, and nation[2].

2.1.2 Business Education

Business Education is a branch of vocational technical education that starts from junior high school level to tertiary institution level with the aim of exposing students to various Business Education skills in preparation for the work environment or life after school[3]. The main focus of Business Education is career development that will enable students to acquire the relevant skills that will make them self-sufficient and also enable them to compete successfully in the rapidly growing business world. Business Education refers to the study of courses that are technology-related and the acquisition of functional and practical skills required to function efficiently and effectively as employees or employers of labour[4].

The most important aspect of career development in business is the acquisition of skills, which is part of the Business Education programme[5]. Business Education is an aspect of the national universities core curriculum that prepares students for an effective career in teaching and in business. It is the education

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needed for people to manage personal affairs, learn business and to be good citizens of society[6]. Business Education is a broad and comprehensive field of study, the educational program of which is equipped with the ability to provide knowledge, skills, occupations and abilities needed for effective management of personal businesses and at the same time for functioning in the economic system[7].

The Business Education programme is fundamentally designed to prepare graduates to be self-reliant, competent, skilled, technically proficient and knowledgeable in order to function effectively and efficiently in the workplace. Enterprise learning is about facilitating learning about work-related behaviour to improve individual and company performance[8]. Business Education is a combination of pedagogical and entrepreneurial training[6].

Business Education curriculum is an educational process about opportunities for student engagement in education in fields related to business and education, such as educational management and administration and Business Education[8]. Business Education is one of the professional education programmes that aim to equip students with the right knowledge and skills that are required to effectively function in their chosen profession in the world of work[9]. Business Education is aimed at equipping students with the knowledge and skills required to become entrepreneurs, to prepare students for specific careers in office professions; expose students to knowledge of business and computing[10]. Business Education as an educational programme is embedded with the right content that can help shape students' ability to graduate with exploratory and coping skills[11].

The goal of an effective Business Education program is to produce a qualified workforce, the production of business teachers (Business Educators) and the production of entrepreneurs (owners and managers) and the production of entrepreneurs (owners and managers) of their own business. The objectives of Business Education are as follows[6]:

i. to aid in the development of students' understanding about numerous professions and occupations that are available in the commercial world
ii. to assist in the development of students' understanding of the true function of our economic system in a practical way

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iii. to provide opportunities for all students to learn and explore about the business world

iv. to prepare students to enter and pursue entrepreneurship as a career

v. to assist students in making the right choice among goods and services that businesses offer

vi. to prepare students to be business teachers

vii. to build students' entrepreneurial mind-set and engage in same

viii. to acquire business knowledge and skills that are required self-use

ix. to get students ready for more effective studies in the field of business

Business Education is an essential part of preparing youth for life and living. Business Education is a course that is offered at the high educational level; it is a programme that consists of two parts[12]

i. **General Business Education –** it makes available to students competencies and information that are required to manage their personal business and use the services of a business, and

ii. **Office Education -** This is a professional office career program through initial refresher and upgrade education.

Entrepreneurship education prepares recipients for gainful employment and sustainable livelihoods.

Business Education deals with the study of the subject of related disciplines. It combines two disciplines that deals majorly with the art of typewriting, business mathematics, shorthand writing, accounting, secretarial duties, office practice and commerce[13]. It develops in individuals the right understanding, skills and abilities of the vocational opportunities available[13].

2.1.3 Financial Accounting

Financial Accounting is a subject offered in colleges and universities with the intention of training students with the basic concepts and principles of practicing accounting so that it fits into the world of works as it is commonly used in almost all aspects of human activities. . Accounting was considered a systematic process of identifying, classifying, verifying, recording, measuring, summarizing, interpreting and communicating financial information[14]. Financial Accounting is a systematic way of collecting, recording, presenting, analysing/interpreting financial data for users of financial reports[15]. Accounting is

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needed to equip students for the world of work or higher education to become accountants or bookkeepers with the required skills and abilities to solve societal problems[14].

Financial Accounting is collection, recording, organising, preparing, analysing and presenting financial information and making it readily available to users of financial information. The study of financial accounting should not only be in form of practical education, but also should be the combination of both theoretical knowledge and sound practical education[16]. It is the branch of accounting that is used to communicate economic information to stakeholder of an organization, such as investors, managers, creditors, employees, the government and shareholders[17]. Financial Accounting is the process of recording, organising, reporting and analysing economic events relating to business financial activities[18]. Given the importance of Financial Accounting skills and knowledge to business affairs and the Nigeria economy, the offering of this subject at the senior secondary school level is highly commendable[16]. Financial Accounting is the art of collecting, recording, interpreting and presenting the financial activities of an organisation in line with established accounting guidelines and is a procedural and systematic subject which cannot master by ordinary memorization of basic rules[18].

Teaching and studying Financial Accounting requires intensive practice in its application and thorough theoretical knowledge. However, the traditional method of teaching still remains the most used method of teaching this subject[19]. The Financial Accounting curriculum is designed to provide specialized instruction; provide accounting skills for personal use in the future; prepare students for careers in the accounting fields; to enable the high school student to appreciate the basic fundamental rules and principles in accounting; evaluate students' knowledge of accounting rudiments and how they are applied[20]. Fundamentals of Financial Accounting guide Financial Accounting students in recording, valuing and evaluating Financial Accounting information[18]. Currently, however, there are increased concerns as to how the existing principles of Financial Accounting are unable to adequately prepare students for a sophisticated and complex business environment[14].

Financial Accounting is one of the accounting courses taught in the Business Education program at the university level of education. To meet the objectives of learning Financial Accounting at any level of

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education, students must understand the course, acquire the skills necessary for effective job performance, and have good academic results[19]. The main objective of teaching accounting at the university is to prepare students who will study accounting and be able to fulfil the duties and obligations of accountants in state and private institutions[21]. Accounting courses such as Fundamentals of Accounting, Financial Accounting I and II, Advanced Financial Accounting, Cost Accounting and Managerial Accounting are offered by Business Education students at the University[21]. These accounting courses, among others offered, help students acquire the analytical, evaluative and quantitative skills, human relations and leadership skills necessary for effective leadership in any organization in which business graduates find themselves[21]. These courses lead to the award of a Bachelor of Science (Education) in Business Education upon completion of the program in accordance with the minimum standards of the National Universities Commission (NUC). Business Education students should therefore acquire accounting skills, abilities, capabilities; skills and expertise through deliberate, systematic and on-going training that are needed to effectively perform accounting functions[21].

One of the main goals of including Financial Accounting in the Business Education curriculum is to increase students' interest in accounting and the world of business, as today's society relies mainly on improving accountability. Teachers are therefore expected to devise ways to build and encourage Business Education students to develop constructive attitudes towards Financial Accounting and business-related fields[15].

2.1.4 Learning

Learning is a multifaceted activity that results in the acquisition of knowledge, skills, values and attitude. These capabilities are developed through environmental stimuli and cognitive processes[22]. Therefore, learning involves the pursuit of intelligence and knowledge[23]. Essentially, learning entails integrating new information and abilities with existing ones[23].

Throughout this process, educators consider the necessary information and abilities for students, and strategize to maximize the effectiveness of the planned learning activities[22]. Active learning is an approach that engages students in active learning experiences.

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Since students are encouraged to take part in all learning activities, active learning typically creates a more pleasant environment for them, which maximizes learning outcomes[23]. To increase the effectiveness of the teaching and learning process, the instructor will employ a model or style in an active learning process. A learning model is a methodical process or strategy that a teacher uses to accomplish learning goals during the teaching and learning process[23]. Students' enjoyment of the lesson can grow with the use of the appropriate learning model, which will boost their motivation to finish assignments and facilitate their understanding of the lesson[23].

Characteristics of Learning Effectiveness

If the intended learning objectives are met in line with predefined indicators, then learning is considered effective. Understanding the qualities of effective learning itself is crucial to knowing how to carry out the learning process with effective results. The following traits are present in effective learning[23]:

i. Students need to be actively mentally and physically prepared in order to learn. The development of intellectual abilities, or the capacity for critical and physical thought, is a sign of mental activity. Examples of this include distilling the main ideas of lessons and conducting exercises.

ii. Since there are many different approaches to learning, it is simple to capture students' interest.

iii. Classroom learning motivation from teachers. Students will be more motivated to learn actively if the teacher is more motivated.

iv. To learn, schools must have a democratic environment that fosters tolerance, respect for one another, understanding of students' needs, respect for others' viewpoints, and the ability for students to learn on their own.

v. Lessons in school must be connected with real life.

vi. Creating a supportive learning interaction by giving students the freedom to problem solve will lead to students' independent and greater sense of responsibility

vii. Diagnosing and treating learning issues, identifying the underlying causes, and offering remedial instruction as a solution

2.1.5 Teaching and Teaching Strategy

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The principal role of the teacher is to transmit instructions, knowledge, facts, skills, interests, and abilities. Teaching is a systematic system of various activities[24]. Teaching is an important aspect in the pedagogical process, good teaching creates a way of learning and leads to the realization of teaching goals, it is sympathetic, it is cooperative and suggestive, it is a stimulation mechanism that is progressive, democratic, diagnostic and therapeutic in nature and also promotes self-learning, thereby liberating pupil and mind[24].

The nature of effective teaching is that it is a complex social process, an art as well as a science. Teaching is a professional activity that can be effectively performed by a qualified teacher and which is the result of the teacher's efforts in the classroom. Teaching is an interactive process dominated by communication skills. Teaching takes different forms and styles and is a specialized task compressing different teaching skills[25].

2.1.5.1 Principles of Teaching

There are some general principles of teaching that have emerged from general experience, traditions and new research in the field of education and pedagogy. These principles are explained below:

i. Principles of Planning: Desired learning objectives can be achieved smoothly and efficiently with proper planning[26, 27].

ii. The Principle of Flexibility and Elasticity: In order for the teacher to effectively deal with the tense situation, the principle of flexibility and elasticity must be followed. That is, teachers are not to be rigid in classroom during the instructional process. There should be avenue for them to adapt to various classroom situations as it arises[26, 27].

iii. The Principle of Using Past Experience: What the teacher teaches should be properly connected with already acquired experience and knowledge[26, 27].

iv. The Principle of Child Orientation: Bringing about desired changes in the child's behaviour is the aim of instruction. Therefore, teaching should be child-centred if these desired changes are to be achieved[26, 27].

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v. The Principle of Individual Differences: It is impossible to expect instruction that does not take into account each child's unique needs and abilities to accomplish particular objectives and result in positive behavioural changes in all of the students[26, 27].

vi. The Principle of Connection with Real Life: learning must always be tied to real-world situations and should never be restricted to the confines of the classroom or school[26, 27].

vii. Principle of Effective Teaching Materials and Strategies: For the learning process to be successful, effective teaching materials, resources, and strategies are also needed[26, 27].

viii. The Principle of Correlation with Other Subjects or Topics: this principle states that learning a lot about one subject undoubtedly aids in learning a lot about other subjects. A successful lesson is one in which the various sub-units of a topic are correlated with each other. In addition, lessons must correlate with other subjects. This means that there are inter-relationships between and among various subjects and as such, teachers should be able to assist learners in understanding this fact[26, 27].

ix. The Principle of Active Participation and Involvement: Good teaching should always be two-way the task of teaching should be a joint effort between the teacher and the students[26].

x. Principle of Conductive Environment and Proper Control: The role of conductive and effective management or control of the teaching and learning situation can never be divided in any teaching[26, 27].

xi. The Principle of Certainty of Aims or Objectives: Adhering to the definiteness of aim or objectives principle always improves the personality of good teaching[26, 27].

xii. The Principle of Activity: Teaching is ineffective if students do not actively participate in the lesson. Learning becomes active and faster if the student is physically and mentally active during the instructional process[26, 27].

xiii. Principle of Cognition and Input Behaviour: The main purpose of any act of teaching is to ensure there is a desired change in students' behaviour. To achieve this goal, the teacher must have knowledge of the students' input behaviour[26, 27].

xiv. The Principle of Suggestibility: Good teaching is about suggestibility rather than authority. The teacher acts as a friend and guide, suggesting activities, materials and ways of responding[26, 27].

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xv. The principle of democracy: Successful teaching is democratic. The teacher should create a democratic environment in the classroom[26, 27].

xvi. Psychological Principles of Teaching: These are principles that make teaching stimulating and effective by taking into account the child's psychology[26].

xvii. Principle of Motivation or Interests: It is said that half the battle is won if the students are really motivated during the lesson. Motivation is the fuel that powers the mental engine. Motivation not only supports but also facilitates learning. Motivation arouses the child's interest and once he is really interested, he becomes attentive and consequently learning becomes effective. The teacher should therefore motivate students by creating interesting learning situations. Teaching should be connected with activities and the meaning of life[27].

Teaching with the appropriate teaching strategy will help to increase learning but when an inappropriate teaching strategies is been adopted, students' academic results decline. However, no teaching method is ineffective in itself, but each subject requires the right and appropriate teaching strategy for effective learning outcome. The methods and approaches teachers employ to impart course material to students are referred to as teaching strategies[28]. Generally, teaching strategies concentrate on accomplishing the aims and objectives of the lesson. Teachers can assist students in their learning process by utilizing appropriate instructional strategies.

A collection of techniques that aid in the acquisition of new information is referred to as learning strategy; active learning strategies and passive learning strategies are the two general categories into which learning strategies can be separated[29]. A useful technique for presenting new material to a student is an active learning strategy. While passive strategies serve the same functions as active strategies, they are employed to teach students on their own through reading or listening as opposed to practice[29]. Furthermore, teachers may employ a variety of teaching strategies depending on the subject, class size, and students' maturity level. Additionally, the strategies employed in lessons may vary from one another[28].

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Instructional strategies are techniques adopted by teachers that assist students to become self-dependent and strategic[30]. The method a teacher can employ to accomplish learning objectives is determined by instructional strategies. By identifying the aspects of teaching performance that may need improvement, the teacher can choose instructional strategies that will help them strengthen key areas[30].

2.1.6 Teaching Methods

The method of teaching is very important in any teaching and learning process because the method of teaching used by the teacher can either hinder or promote learning. It can help to sharpen the mental activities that underlie social power, or it can discourage curiosity and initiative thereby making survival and self-reliance more difficult. Many teachers have widely applied teacher-centred methods[31].

For the effective teaching of any subject, the teacher must choose the right teaching methods that will meet the needs of the different categories of students, arouse their interest and enable them to achieve academic excellent. Therefore, in any educational setting, it is imperative that teaching strategies that demand greater student participation in the teaching and learning process be utilized, particularly in vocational subjects[16]. Selecting methods that encourage students to think critically and explore are helpful in translating learning objectives into ways of behaving more effectively. These techniques engage students and enable them to draw connections between newly learned material and prior knowledge[32]. Therefore, activities that support effective learning, allow for the use of advanced cognitive skills, and motivate students to collaborate, share, and participate in discussions should be used to guide the learning process in a constructivist classroom, which is defined as an environment that allows students to construct their own learning in the classroom[32].

A teaching method is therefore a plan that sets the approach a teacher intends to use to accomplish the desired educational goals. It includes the ways in which teachers have organised and used teaching tools, curriculum techniques, and teaching aids to meet the learning objectives[14]. A teaching method is a specific approach to teaching something, or the techniques or methods that are employed. Depending on their pedagogical beliefs, teachers may employ a variety of instructional strategies[29].

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For an effective teaching method, the teaching and learning process should consist of an on-going process of effecting desired changes among students[33]. Therefore, the teaching strategies used in the classroom should be the most effective for the subject being taught if teachers want to see the desired positive change in their students. Instructional strategies are mostly effective when they meet the needs of students[34].

Positive reinforcement, advance planning, prompts and feedback, supportive classroom environment, higher order questioning and cooperative learning are some of the elements that make up effective teaching[35]. To attain better results, it is crucial that the teacher has access to all of these teaching resources as they advance through the classroom. In order to achieve this, numerous techniques and approaches have been found and put into practice, which have produced improved and promising outcomes[35]. The subject taught, the number of students in the class, and the students' learning styles are some of the variables that affect teaching methods. A teacher can employ a variety of instructional strategies in a classroom, depending on what the needs of the students are as the objectives of the instructional methods may also differ in individual courses[28].

2.1.6.1 Types of Teaching Methods

Teaching methods are management principles and guidelines used in the classroom[28]. The two basic methods used by most teachers are the teacher-centred method and the student-centred method.

2.1.6.1.1 Teacher-Centred

Conventional teaching is understood as verbal dissemination of information to students without active participation students. A traditional teaching method requires that students should obediently receive and believe this information[16]. The conventional approach is a "one-way traffic" style of teaching where students listen to the teacher and copy the notes while the teacher speaks and writes on the board[20]. In the traditional method, student participation is minimal and students do not have the privilege to provide feedback to the teacher, and of course, this method has been widely reported to have negative impact on student support, academic performance or low-performing students[16]. The conventional way of teaching

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is based on the teacher's needs, which lead to the satisfaction of the teacher, but the dissatisfaction of students[18].

In the Nigerian educational system, the traditional teaching approach is still the most popular and dominates the teaching processes[36]. Instead of considering experiential learning, the traditional teaching approach emphasizes learning's intellectual component[37]. The traditional teaching approach works well for explaining textual content and works best in large classes. Nevertheless, it is a one-way communication style where the teacher controls the classroom and the students are passive. For hands-on courses like Financial Accounting, this might not be suitable[36].

2.1.6.1.2 Learner-Centred Method

The teacher merely serves as a facilitator in the student-centred approach, where students take the lead. In contrast, the teacher takes an active role in the teacher-centred approach, while the students learn passively. In addition to these two approaches, other student-centred teaching strategies that are employed in the classroom include gamification, cooperative learning, interactive flipped classrooms, and content-centred methods. The best academic performance of students in the classroom is attained through the use of successful and effective teaching strategies[28].

2.1.6.2 Differences between Teaching Strategy and Teaching Method

The primary distinction between teaching methods and teaching strategies is that the former concentrate on the kinds of activities that are employed during the teaching process, whereas the latter concentrate on techniques that support student learning and learning objectives[28]. The approaches used in the presentation and delivery of instruction are referred to as teaching methods, whereas the strategies employed to accomplish the aims and objectives of the lessons are referred to as teaching strategies[28]. This is another significant distinction between the two terms. Below are the differences between teaching strategy and teaching methods:

Table 2.1: Differences between Teaching Strategy and Teaching Method

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	Instructional Strategy	Instructional Method
1	A teaching strategy is a method or collection of methods that a teacher uses to instruct students in a subject.	An instructional method is a technique that has been employed by educators for many years under a consistent framework.
2	This can differ from lesson to lesson and are various techniques that are used to teach.	Teaching Method is a selection of methods used by the teacher to teach the subject material and is clear.
3	The phrase "teaching strategies" describes how a teacher varies from other educators.	Teaching Method is a term that demonstrates whether the teacher follows certain rules to teach or not
4	Teaching Strategies are secondary concerns of a teacher	Teaching Method is the major concern of a teacher.
5.	Teaching Strategies are an old method of teaching that requires some changes in curriculum as well as the motivation of students and teachers.	Teaching Method is a new method of teaching, which makes the students learn easier and faster but does not require any change in curriculum [29].

2.1.7 Cooperative Learning

Cooperative learning is a well-organised strategy in which a group of students pursues academic goals through joint and collective efforts. Cooperative learning refers to a set of teaching and learning strategies used to enhance student collaboration in pairs or groups of up to five to incorporate peer learning into student learning[38]. It is a teaching strategy that encourages students to learn in groups so they can learn as much as possible while being highly motivated and interested[35]. Cooperative learning can be grouped into two main types, which are: formal cooperative learning and informal cooperative learning. The formal type refers to techniques used in classrooms, while the informal type is defined as group work among students outside the classroom[38].

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Because cooperative learning fosters student unity, it suggests other components of a successful classroom (learner-centred). Thematic planning takes into account the interests of the students. Since pair and group activities give teachers great chances to demonstrate tangible strategies, or cognitive learning, cooperative activities naturally encourage students to interact with their surroundings[20]. It is a teaching strategy where small groups of students with different abilities and capabilities improve their understanding through a variety of learning activities. In the cooperative learning method, each member of the group actively participates in learning and also helps each member of the group to learn which leads to higher academic results[39]. It is a progressive way of teaching where a group of students with different abilities come together to share knowledge and brainstorm to achieve a common objective[39].

Students can support their own and their peers' learning by studying in small, structured groups through cooperative learning[32]. Students can collaborate in small groups and gain knowledge from one another using this approach. Cooperative learning is a teaching approach where two or more students collaborate to accomplish a shared objective. Across all grades and subject areas, integrated cooperative learning techniques have been shown to maximize academic achievement[40]. Cooperative learning is a teaching method that allows students to play an active role by taking responsibility for their own learning, improving students' thinking and encouraging them to think critically[32]. This teaching and learning method teaches students to accept and render assistant, give listening ears to the ideas and perspectives of team members and to develop the right skills for democratic consensus-building and conflict management [24]. Working together in a group setting allows students to improve their social skills through the cooperative learning approach. This includes developing communication, collaborative decision-making, self-reliance, listening to one another and discussion[32]. Therefore, in order to promote an educational environment that provides students with sufficient opportunities to learn and develop knowledge, skills and experiences for each member of their group, it is essential to carryout teaching and learning activities in smaller groups that are not similar, randomly selected and of different composition[24].

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An instructional method in which students work in small groups to achieve a common objective, is frequently referred to as cooperative learning; students are split up into small groups in a cooperative learning class, with a leader assigned to each group. To accomplish a specific shared objective, each group engages in organised group activities with its leader[41]. In certain situations, group members collaborate without being given designated responsibilities, but in other situations, each group member bears personal responsibility for a portion of the work[42]. In a cooperative learning classroom, the instructor moves between groups as they complete their assignments in order to monitor interactions, hear what is being said, and step in when necessary[41]. When compared to the traditional method, the cooperative learning approach frequently affects students' learning outcomes because it boosts their capacity for creativity, problem-solving, and communication while also increasing their level of information retention[32]. It enables students to demonstrate their grasp of a subject or material by using various learning activities in small groups, each with varying skill levels[43].

Thus, it is the responsibility of each team member not only to learn but also to help other team mates learn, creating a positive atmosphere for achieving learning goals. However, the responsibility to help and support the instructional process remains the sole responsibility of the teacher, so cooperative learning is a particularly relevant strategy in this context[44]. Cooperative learning, which is also collaborative learning, uses social interaction to build knowledge. The responsibility for learning also rests with the students, who must conceptualize, organize and apply the ideas acquired in the continuous assessment process[43]. Therefore, students' capacity to support one another is strengthened when interconnectedness within related groups is increased as needed to achieve learning goals by explaining content to each other during assignments, helping with further analysis, learning constructive suggestions, and providing feedback[45]. Effective interpersonal and group communication skills are critical components of the cooperative learning process[45]. One important element of cooperative learning is that it helps the group collectively achieve their goal. This form of active pedagogy is focused on the concept of cooperation, interdependence, group orientation, teamwork and success[35].

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The cooperative effort of the group in the cooperative learning method leads to learners striving for collective benefit, while realizing that all group members share a common destiny because their performance is mutually caused by individual team members and that the success of a group member is celebrated together[46]. Cooperative learning also promotes student discussion, student confidence, motivation, active learning and achievement[47].

When students collaborate with others, they acquire different skills than when they work alone or independently. Learning becomes a faster and more enjoyable experience when instructions are delivered in an understandable manner. The teacher's role is actually more of a cooperative learning one, as the steps in delivering the lectures are increased[48]. Additionally, the effectiveness of student learning through cooperative learning is indirectly impacted by student characteristics[48]. As students are grouped into small teams, the skills necessary to be a "team player" such as collaboration, polite disagreement, verbalizing and justifying ideas, conflict resolution, and consensus building become more valuable and useful for achieving group success[47]. Students who work in cooperative groups to accomplish academic assignments have the chance to improve their interpersonal skills and gain real-world experience that will help them succeed in their future careers because this approach promotes lifelong learning[47].

2.1.7.1 Objectives of Cooperative Learning

At least four significant educational objectives are met by the cooperative learning model[49]:

i. Enhancing Academic Performance: this seeks to enhance students' performance on critical assignments meant to lead to positive outcome. The cooperative reward structure model's creators have demonstrated that it raises the value of students' academic learning and modifies the success criteria. They have also shown that a group focus on cooperative learning can alter the standards of the student culture or make it more open to excellent learning outcomes.

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ii. Respecting Diversity and Individual Differences: This is the acceptance of individuals with different backgrounds, social standings, skill levels, and accomplishments. Through cooperative learning, students from various backgrounds and situations can collaborate on common projects.

iii. Development of Social Skills: Students who participate in cooperative learning will gain a variety of social skills and objectives, including collaboration, comradeship, conversation, dialogue, respect for others, self-confidence and an appreciation of teamwork.

iv. Necessity of Life: Since cooperation is a basic aspect of society, it must be taught in schools, just as it is in daily life. As a result, working collaboratively as a team is a crucial component of contemporary life skills that every student needs to acquire.

Advantages of Cooperative Learning

Cooperative learning techniques have the following advantages[46], [49]:

In contrast to competitive and individual learning experiences, cooperative learning fosters positive attitudes in students toward academic subjects and the learning process itself. Since school-based learning attempts to prepare students for a profession and assume responsibility for it, learning can be seen as something and a path forward. It increases students' retention and support their learning and academic performance. It makes students to be satisfied with their learning experiences. It assists in developing students' oral communication skills and social skills. It promotes student self-esteem and positive race relations and helps to develop the relationship between the student and his teacher

2.1.7.2 Elements of Cooperative Learning

There are certain conditions under which cooperative efforts can yield positive outcomes than individualistic efforts. These conditions are:

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Positive Interdependence: this refers to the idea of sinking or swimming together. This is because the efforts of each group member are necessary and essential to the success of the group and there is uniqueness in each group member's contribution to the collective effort due to their given task responsibilities, resources and roles[46].

Face-to-Face Interaction: this helps foster mutual success by teaching others how to solve problems through the sharing of one's knowledge[46].

Individual and Group Responsibility: Maintaining a small group size helps to foster both individual and group responsibility. This is due to the fact that greater individual responsibility is possible in smaller groups. Additionally, the test is individualized, meaning that each person takes it. One group member is asked to present their team's work to the teacher in front of the entire class as part of a random oral assessment. The instructor watches each group and records how often each team member contributes to the group's work. The position of controller is also given to one student per group. Students teach what they have learned to someone else and this helps with retention[46].

Interpersonal and Small Group Skills: these are skills that are required by individuals in order to perform effectively in a team and these include decision-making skills, good leadership skill, trust-worthiness, effective communication skill and conflict resolution skills[46].

Group Processing: this element ensures that team members discuss on how they will effectively achieve their goals and maintain good working relationships among team members and also describe those member's activities are useful and unhelpful and decide what behaviour to continue or change[46].

The elements or conditions for adopting a cooperative learning strategy in any educational situation can also be explained differently below:

i. **Positive Interdependence:** This indicates that the student understands the connection between his success and that of his colleague's and that he cannot succeed without his peers' success[49].

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ii. **Individual Responsibility:** Every member is in charge of both learning the task that has been given to him and ensuring that his colleagues do the same[49].

iii. **Direct Face-to-Face Interaction:** Members of the group are positioned to participate in conversation and debate with ease[49].

iv. **Teamwork Skills:** Students must receive constructive and efficient work skills training in order to implement a cooperative lesson[49].

v. **Group Programming:** this is the discussion of the group about its working method after the completion of the lesson (task) in order to determine the factors that helped or prevented the work of the group to achieve its goals[49].

From a student's perspective, a number of factors can influence how well cooperative learning goes, including: a lack of awareness, motivation, grade point average, and prior academic performance; bottlenecks within the team; a lack of materials; a lack of guidance; reliance on high-performing members; and a lack of training and feedback[48].

2.1.7.3 Factors Contributing to Successful Cooperative Learning

Cooperative learning thrives in an environment that is dominated by discipline. Cooperative learning lessons need more time than lessons applied through traditional methods. Study timetables should therefore be well planned to take this into account as if one lesson is taught in more than one consecutive lesson. Also, the classroom size must be adequate, because if the room is small and crowded with students it will be difficult for them to move their seats, it can restrict the movement of the teacher and his movement between groups in order to notice what learners are doing, therefore the teacher should look for a spacious room in the school to apply cooperative learning lessons if possible. Class size is also a factor to consider; if there are a lot of students, splitting them up into groups will results in a lot of groups, which can make it difficult to check on the teacher in the classroom, keep an eye on their work, and offer help to those who need it. Therefore, if there are a lot of students, more than one teacher can teach each

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class using the classroom teaching method. Another factor that needs to be considered is students' sense of self-efficacy and commitment to work: Cooperative learning will succeed if students believe they can finish tasks or work independently, are dedicated to working in groups, and are highly motivated to work. Teachers should continuously encourage and positively reinforce students' self-reliance.

2.1.7.4 Types of Cooperative Learning

i. Formal Learning

Tasks and projects are assigned by a formal group. Additionally, they remain together until the task is finished. The organization is well-defined. Furthermore, groups are chosen by the instructor. The group may be homogeneous or heterogeneous, depending on the assignment[51]. Groups of three to five people are also thought to be the most productive.

ii. Informal Learning

Formal education is the exact opposite of these. In addition, they lack a strong structural system. Typically, they entail tasks that require a number of minutes[51]. They also typically consist of two or three people.

Model and Techniques of Cooperative Learning

Numerous cooperative learning strategies or tactics can be used to support a cooperative learning model. Techniques may fall under one or more of the following common categories: writing, graphic organizers, reciprocal teaching, or discussion and problem solving. However, within these groups, common cooperative learning methods include: Think-pair-share, Reciprocal questioning, Jigsaw, Scripted cooperation and Group research[52]. Cooperative learning models come in a wide variety. Examples include Jigsaw, Think Pair Share, Student Team Achievement Division, Team Investigation, Trio Exchange, and Group Resume[23].

2.1.8 Think-Pair-Share

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Think-pair-share is a cooperative learning strategy that promotes group work among students[53]. While the fundamentals of cooperative learning remain the same, there are a number of variations in the models used in this approach. The Think Pair Share method is one kind of cooperative learning.[23]. Adopting an appropriate instructional strategy during the teaching and learning process, increases learning; however, when an inappropriate instructional technique is been adopted, academic achievement of students decreases. Therefore, no instructional strategy is ineffective in itself but every teacher must ensure the adoption of the appropriate and effective teaching strategy based on the peculiarity of the subject and topic to be taught. Therefore, Financial Accounting teachers are expected to be able to select and apply the right instructional method that will ensure students full and active participation in the learning process to promote high academic performance[18].

Think-Pair-Share cooperative learning model gives students the chance to reflect, respond, and support one another through Think-Pair-Share. It is a remedy for the problem that every teacher faces when posing a question in class: having the same student or students respond repeatedly[47]. Students are given time and structure to think about a particular topic using the Think-Pair-Share method, which enables them to generate their own ideas and share them with their peers[54]. This method is frequently employed in classrooms to get students thinking and involved in discussions and activities. Additionally, it helps to enhance dialogue, which can be adapted to concentrate on the needs and learning of particular sets of learners[53]. Students can fully participate in the learning process by using the Think Pair Share technique, which gives them the chance to work both independently and cooperatively with other students[23]. There are three main components to think-pair-share as a cooperative learning strategy: thinking time, sharing time with a colleague, and sharing between pairs for a larger group[54]. Adoption and efficient use of this approach, which integrates social and cognitive learning components, promotes the growth of critical thinking abilities and the accumulation of knowledge[54].

Students are first given the chance to think on their own and work on creating a topic or piece of content using this learning model. After that, the students divide into smaller groups to work together and refine

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their concepts. In front of the class, each group was then given the chance to present the written material to other students[23]. This strategy includes:

Think: The instructor poses a lesson-related query or issue to the class during the think phase. The instructor may then ask them to consider the response for a short while[23].
In pairs: During this stage, the instructor asks the students to pair in twos to talk about something they have acquired. Generally, pairing time typically lasts four to five minutes. They can find answers to the questions posed and exchange ideas with pertinent partners more easily if they interact during the allotted time[23].

Sharing: During this stage, the instructor requests that the groups exchange ideas with one another[23]. The teacher will ask the pairs to present their discussions to the class if time permits, but if not few will be able to share the outcomes of the discussion material.
The three fundamental steps students take when thinking about questions make the Think-Pair-Share method effective in all classrooms and at all levels since it promotes student participation[55]. Think first. Students reflect on the given question independently, come up with real ideas. The second step is to pair up. Students discuss and polish their ideas in groups of two after forming pairs. In this step, students can think about others and share their thoughts. The third step is sharing. Students exchange ideas in pairs when addressing a larger group of people, like the entire class. Having a partner to rely on makes it simpler for students to present ideas to the group[53]. It promotes students' active involvement in classroom discussion, critiquing and forming arguments both in small and large groups for the purpose of improving students' ability to understand and recollect important concepts. This teaching strategy also increases students' confidence in their abilities to solve critical and complex problems through class participation which improves their retention capacity[18].

Merits of a Paired Group

i. TPS will boost involvement among students

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ii. Fit for primary responsibilities

iii. It is possible for more than one person to support every group member.

iv. Easier interaction

v. It's easier and faster to create groups

2.1.9 Problem-Solving Teaching Method

An alternative to the traditional teaching method is problem-solving teaching method. It is one of the most common student-centred instructional methods that allow students to engage actively in the classroom environment. Students are responsibility for their own knowledge acquisition and it also provides an avenue for understanding and structuring various information[34]. Students can participate in class using a problem-based learning approach, which empowers them to take ownership of their learning objectives and helps them comprehend and organise information[56]. The method of solving problems can be considered as a basic tool for acquiring new knowledge, especially the transfer of learning[34]. Whenever students encounter an obstacle, they will have to apply their knowledge and use their abilities to break the deadlock they encountered during their learning[57]. Students make adequate use of their abilities and capabilities but they also share and exchange with their peers while adopting this teaching method[57]

Problem solving is the process of finding solutions creatively. This teaching method requires students to be fully engaged in the learning process. It involves applying previously acquired knowledge to obtain solutions to new and unknown problems[58]. This method could be described as a learning principle that promotes learner-centred and teacher-centred learning. From a constructivist perspective, students use the knowledge they have ever acquired to discover new understanding through their relationship with their immediate environment[58]. In addition, the problem-solving method is said to be effective for developing manual skills and experiential learning, as well as optimizing thinking ability[34]. Problem-solving teaching method involves the process where teacher teaches the students on how to find solutions to problem through a systematic process of starting from known to unknown in order to accomplish the intended teaching and learning objective [59].

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The problem-solving method is essentially a collaborative, constructivist, and contextualised approach to learning and teaching that uses real-life problems to initiate, motivate and focus on knowledge constructions[31]. Problem-solving is the process of moving toward a solution or solution to a problem, thereby offering a solution to the problem. Problem-solving skills are an individual's ability to find meaningful solutions to problems using effective and timely strategies[60]. Problem solving is prevalent in everyday modern life and is a necessary basic skill to overcome the problems we encounter on a daily basis[61]. A problem-solving method refers to a set of techniques for examining prodigy, integrating and correcting previous knowledge or acquiring new knowledge[62].

Problem-solving focuses primarily on the creative ability of student. It allows students to believe in their ability to think in a creative and innovative way. Additionally, it can help the teacher make wise decisions about how to teach. It gives the student the freedom to work at his own speed and choose how to approach the problem[11]. The problem-solving approach promotes collaboration and group discussions[63]. It is the process of attempting to find one or more solutions to an issue. The ability to solve problems in a meaningful way by using timely and efficient strategies is known as problem-solving skills[62]. Moreover, in this learning context, the teacher's role is that of facilitator of learning, hence playing a significantly more engaging and less authoritative role[34]. For an instructional method to prove or ensure efficiency for effectiveness; the teaching, therefore should be treated as an on-going process for the realisation of the desired changes among the learners using the right methods[33].

Advantages of the Problem-Solving Method

The benefits of problem-solving methods are numerous. However, some of its advantages are listed:

i. It is a keen and enjoyable way of acquiring skills;
ii. It is a technique that helps students learn the latest concept with better understanding;
iii. Creates positive attitudes of students towards learning;
iv. It leads to lifelong learning

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v. Comprehensively educates how to solve problems;

vi. It motivates collective abilities and is in the same way at the level that other subjects pass on in the institution.

vii. It helps develop students' skills of their current knowledge

One popular student-centred method is the problem-solving approach which gives room for students active participation in the learning environment, makes them responsible for their own knowledge acquisition and the opportunity to understand and structure various information[34].

Disadvantages of the Problem Solving Method

The problem-solving teaching method is one of the constructivist teaching methods that focus on areas where students have to face tough challenges in real-life scenarios. This approach to teaching organizes subjects and all content according to problems rather than major details[34]. Problem-Solving method is an approach that structures learning into challenging, realistic tasks with real-world applications[34].

i. It leads the student to feel insecure and afraid of making mistakes;

ii. it makes the teacher uncomfortable;

iii. it is difficult with students of lower skills and abilities;

iv. it usually takes longer to get educated; and

v. it takes a lot of planning

Properties of Problem-Solving Teaching Method

Problem-based learning is a learner-centred method. This approach actively encourages students to search, describe, and unify to find reasonable answers to real-life situations. In a problem-based learning cycle, students are provided with a real-life situation and have the following features:

i. Students talk about the problem and make assumptions.

ii. Students first gather prior experience and knowledge related to the issue at hand and later recognises skill inefficiencies and start looking for them.

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iii. Students use their skills to confirm the relevance of their assumptions in line with what they have been taught.

iv. At the end of the lesson, students will get their own idea of the acquired skills

2.1.10 Student Academic Achievement

Academic success, often confused with academic achievement or performance in the literature, generally refers to the achievement of stated learning goals, satisfaction with the completion of academic activities, acquisition of required skills and competencies, and overall post-college performance as measured by cumulative grade point average, CGPA[64]. Success refers to a person's level of achievement toward a predetermined goal. It refers to the level at which the goals set by someone have been achieved after a certain period of time[65]. The results of a test given to students taking part in an experimental study are referred to as academic achievement[66].

Student academic achievement includes both behavioural and outcome aspects, it is a multidimensional and dynamic concept[14]. But the knowledge and skills a student gains during a particular academic level or the knowledge and skills gained from exposure to academic achievement in a particular subject or subjects are what lead to academic achievement. It also serves as an indicator of the student's comprehension of the required academic subjects and the degree to which he can apply them using assessment techniques adopted by the school[67]. A clear indicator of the success of teaching and learning at universities, as well as the general development of students is academic achievement. It is a direct reflection of the efficacy of learning[68]. It also symbolizes how much knowledge a person gains in a field of study. Overall grades, which are determined by the student's total grades at the conclusion of the school year, indicate academic achievement, which is the quantity of knowledge a person gains in an academic field[67]. Academic achievement, which can be measured by continuous assessment or cumulative assessment average, is the result of a student's performance in exams at all educational levels and the extent to which a student, instructor, or institution has met their short- or long-term educational goals[69].

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Academic achievement is the amount of skills and information provided to the student and the student in the curriculum and in the co-curricular. It represents student learning outcomes and the significant change in student performance as a result of their exposure to specific instructional programs[20]. Academic performance by students in the case of this study refers to students' test results in Financial Accounting exams after the subject was taught using another teaching method, which is the cooperative learning and problem-solving teaching approach. In teaching Financial Accounting, teaching is usually implemented in a procedure that is relied on the incorporation of differentiation, which incorporates satisfying psychological and educational needs of all learners concerned[18].

Grading is certainly one way to know a student's academic performance. Academic Achievement refers to exam grades, grades awarded by teachers and percentiles in academic subjects[18]. Academic achievement is defined in the conventional method as the students' ability to replicate a predetermined wealth of knowledge for the teacher[34]. It is based on a trans-missive template in which the teacher is contented with the information being shared and passed on to the student. Only the "knowledge" and "teacher" poles of the teaching and learning process are necessary to form the pedagogical triangle in the conventional approach[34]. Students who act as spectators are taught by the teacher, and they are given the information without having any input into its creation[34].

Academic achievement is the level of performance in a specific field of study, such as Financial Accounting[70]. It is the student's academic standing at that particular time and this academic standing can be explained by the grades obtained in the courses or group of courses[71]. Nonetheless, academic achievement is one of the issues that students face in school, either as a result of the subjects' difficulty or the improper way that they are taught, or because they do not fully comprehend the academic subjects, which makes them lose confidence in their own skills and abilities, which impacts their ability to get along with their peers and the school environment[49].

Factors Influencing the Academic Achievement of Students in Financial Accounting

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Since students are the most significant group in any educational institution, schools are entirely dependent on them, so a variety of factors influence students' academic performance[49]. Numerous researchers have focused on student academic performance because it is a complex issue that is impacted by psychological, social, economic, environmental, and personal factors[49]. These elements that affect academic achievement, however, differ depending on the individual and the setting. Gender has an impact on students' academic performance as well[18]. Numerous variables and factors successfully influence the high quality of student learning outcomes and contribute to the of student performance. These factors include those that are related to the student (mental, emotional, social, and economic), as well as those that are related to the family, school, and peers[49].

2.1.11 Teaching Methods and Financial Accounting

The teaching and study of Financial Accounting as a course in a higher education institution has remained a subject of great interest; this is because the overall presentation of students in Financial Accounting was not encouraging. As a result, there have been debates about what were the main causes of the overall low performance of these students[15].

Students' achievement in Financial Accounting depends on the adopted learning methods[72]. The type of teaching methods used by teachers in delivering a Financial Accounting course is significant in determining teaching effectiveness and learning progression.

2.1.12 Cooperative Learning and Student Academic Achievement in Financial Accounting

One of the strategies that will help improve students' results in accounting is the teaching method adopted by the teacher[14]. Cooperative learning had a significant effect on students' academic performance, and cooperative learning strategies will help enrich and improve students' Financial Accounting performance. In a study on the effect of cooperative learning on students' academic achievement, it was found that cooperative learning activities had a positive impact on students' academic achievement in some selected

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educational subjects[39]. Thus, cooperative learning improves academic achievement and the development of students' social skills[48].

Cooperative learning has been demonstrated to boost students' self-esteem, motivation, and empathy in addition to enhancing academic learning by facilitating thoughtful discussion and the exploration of various viewpoints[47]. In order to enable students to improve their ability to learn, it is of the utmost importance to introduce a cooperative learning method in the teaching of Financial Accounting that encourages students to communicate as effectively as possible[35]. Even though the majority of studies have found that using cooperative learning produces better results than conventional methods, some of these studies still contend that more research is necessary to fully understand the practice and difficulties of cooperative learning across various stages and curricula[35]. By integrating cooperation into both the learning process and the content, the cooperative learning approach will encourage students studying Financial Accounting to collaborate outside of the classroom.

Nonetheless, a significant obstacle to cooperative learning is its dependence on constructive group dynamics for optimal performance[20]. Despite these challenges, the cooperative method is superior to the traditional method. Some of the challenges associated with using cooperative learning include managing noise levels, resolving conflict, releasing control over learning, and evaluating student learning.

By integrating collaboration into both the learning process and the content, the cooperative learning approach will encourage students studying financial accounting to collaborate outside of the classroom. Financial accounting is one of the many subjects that can be taught using the cooperative teaching approach. For cooperative learning to be successful, instructors should assign paired work while considering students' prior performance; that is, they should combine students with low, medium, and high academic achievement to create heterogeneous pairs[48].

2.1.13 Think-Pair-Share and Student Academic Achievement in Financial Accounting

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Think-Pair-Share teaching method is an active cooperative learning strategy that is adopted by teacher to awaken students' previous knowledge about a particular phenomenon or concept. Business Education students can transition from the passive, conventional teaching approach of listening and note taking to interaction learning, where students actively participate in learning and also learn from one another, by implementing the Think-Pair-Share teaching strategy[18]. Students' academic performance and sense of self-efficacy in Financial Accounting are also enhanced by this teaching approach[18].

By using the think-pair-share learning approach, Business Education students can improve their academic achievement in Financial Accounting. This is due to the fact that it encourages students to participate fully and fosters the development of practical skills. Compared to students taught using traditional teaching methods, students who are taught using the think-pair-share strategy perform noticeably better[36]. Think-pair-share teaching strategy can improve students' ability to retain Financial Accounting because the strategy is designed to differentiate learning through the provision of time and structure to students in order to give them the required avenue to think about a given topic, come up with individual ideas and share same with their peer [36]. This strategy acts as a feedback mechanism for both students and teachers and also engages students in higher-order thinking. In addition, it gives all students the opportunity to share their thoughts with one another in order to increases their ability to retain memory[36].

2.1.14 Problem-Solving Teaching Method and Business Education Students' Academic Achievement in Financial Accounting

People have to deal with various complicated situations in their lives, which they try to solve practically based on their prior knowledge and experience[58]. So, students should also be prepared to face the challenges of the future or upcoming situations by getting involved with some realistic situations or problems at their schools and finding appropriate solutions to the problems. Students taught Financial Accounting by using problem-solving methods had better results than students taught by traditional lecture methods[31].

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Problem-solving is a complicated teaching and learning methodology that calls for close attention. The very roots of problem-solving can be identified to rest in Dewey's ideas, which contend that experiential learning is longer-lasting [31]. In fact, independent learning and finding solutions to problems is one of the most direct ways to achieve the goals of the learning process[31]. Their integration into the existing educational framework is increasingly crucial in that it provides learners with enhanced opportunities for engagement, involvement, independence, and self-management, thereby improving their motivation[34].

Problem solving is a great method that makes learning a hard, reality-based concept easier. This is a great way to keep restless college students engaged and actively working to achieve Financial Accounting literacy educational goals suitable for the world of work[15]. The problem-solving method allows students to improve the independent learning skills needed to grow into self-sufficient learners. It is a valuable method that most instructors use to recognize what students expect in a course. The problem solving method offers lecturer ways to decide or get students overwhelmed with any tasks for better information retention and for a better student-teacher relationship[15]. The use of problem-solving techniques was more effective in improving student learning outcomes in various subjects[11].

2.1.15 Gender and Students' Academic Achievements in Financial Accounting

Gender can be defined as a socially attributed characteristic that differentiates males from females. This refers to the roles and interaction that occur between the male and the female gender in a particular context. It is the grouping of people into masculine and feminine[11]. Achievement on the other hand, refers to the ability to perform adequately and excellently, as measured by a specific performance standard[20]. Student academic performance is the students' learning outcome and these outcomes are: skills, concepts and wisdom acquired through the various learning activities that takes place within and outside the classroom. It is proof of the determination and dedication of the student in the pursuit of education[58]. It is, therefore, of utmost importance to examine the academic achievements of students in Financial

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Accounting with respect to gender, mainly in relation to socio-cultural differences between girls and boys[18].

While gender of the respondent is not a determinant of achievement in learning, time at which achievement and retention are measured is, along with the extent of original learning, the working memory capacity of the learner among other factors[73]. This would mean that it is the effectiveness and potency of the instructional strategy the teacher makes use of that are of importance in the teaching and learning processes, and not the gender of the learners[73]. Hence, the above literature is of the opinion that the Think-Pair-Share instructional strategy is be immune to any gender bias since this instructional strategy highly enhanced the performance of both male and female learners, and was a gender-free strategy for all learners.

However, this study considered the effect of gender on the outcome of any instructional method adopted during the teaching and learning process. This is because, male and female Business Education students may differ in their ability and respond differently to the type of instructional method that is being adopted by the lecturer in teaching and this as a result may influence their academic achievement in Financial Accounting.

2.2 Theoretical Framework

2.2.1 Walberg's Theory of Educational Productivity

The study is anchored on the theory of educational productivity. The learning factors that impact a student's academic achievement are the subject of the theory. The theory of educational productivity employed a number of techniques to determine the elements that affect a student's academic achievement. The fundamental objective of the theory of educational productivity is to examine the factors that contribute to students' subpar academic performance. Three fundamental components of this theory which are aptitude, instruction, and environment can be used to better understand student performance[74]. The theory classified 11 influential domains of variables that can affect students' academic performance. Eight

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of these variables were influenced by social-emotional influences, namely parental support, classroom management, social-behavioural attributes, student-teacher interaction, peer group, motivational-efficacy attributes, and mass media exposure[75].

The theory of educational productivity avers that educational outcomes (cognitive, attitudinal and behavioural), motivation, age/developmental level, amount of teaching, quality of teaching, classroom climate, home environment, peer group and extracurricular contact with mass media are influenced by the psychological traits of individual students as well as their immediate psychological environment[76]. The characteristics of the student are reflected in the first three variables: age, ability, and motivation. The fourth and fifth variables reflect the quantity and quality of instruction while the final four variables—classroom climate, home environment, peer group, and media exposure—reflect elements of the psychological environment. According to the theory, these factors have specific effects that, if improperly managed, may impair students' academic performance. The theory's proponents pointed out that a student's academic performance can be significantly impacted by how much weight is given to a particular variable[76].

Relevance of the Theory to the Study

Students' economic and social development is closely connected to their performance academically as they play a major role in producing the highest quality graduates. Thus, this theory is of utmost importance to this study because it serves as a guide to understanding the concept of student academic achievement and those factors that can affect academic achievement, of which quality teaching is one of those factors. This therefore suggests that a quality teacher with adequate pedagogical knowledge is a crucial factor in improving the quality of student learning outcomes. This theory also helps to identify those issues that affect student academic achievement and factors on which student academic achievement depends because there are several socio-economic factors such as availability of adequately trained teacher in the school, teacher to student ratio, school attendance, class, gender of the student,

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origin of the parents and location of the school. Students are the most important asset of any educational institution.

2.2.2 Social Interdependence Theory

Think-pair-share learning is based on the theory of social interdependence[76]. This theory proposed that groups are dynamic entities with varying levels of interdependence among members laid the foundation for the theory of social interdependence in the early 20th century[77]. This concept was furthered in the 1920s when another author propounded that what characterizes a group is the interdependence of its members, which is established through common objectives. The group functions as a "dynamic whole" as a result of this interdependence, each member or subgroup's status automatically changes when another member or subgroup's status changes. In 1949, this theory was revived by another author who came up with the theory of social interdependence. This theory believes that social interdependence occurs whenever individuals work together to achieve common goals, the outcomes for each individual are affected by the actions of others[77]. In addition, motivation to achieve mutual objectives is derived from the inherent tension state each member feels. Accordingly, the occurrence of interdependence means a situation involving more than one individual or entity that dynamically influences one another. Essentially, there are two kinds of social interdependence: cooperation and competition.

Based on this theory, the absence of social dependence and interdependence will to individuals pursing their own self-goals and cooperation can only exists when individuals work together to achieve common goals[78]. However, if the situation is structured on the basis of cooperation, the achievement of individual goals is positively correlated. This is because individuals perceive that they can achieve their goals if other group members also achieve their goals. As a result, people aim for results that benefit everyone they collaborate with. [78]. Yet, "competition" occurs when individuals act against one another in an attempt to achieve an outcome that can be accomplished by one or a few individuals[76]. When there is a

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competitive situation, the goal achievement of individuals is negatively correlated; it is believed that if one individual succeeds, then everyone else he is competitively associated with will fail to succeed as well. As a result, people start looking for an outcome that will benefit them personally but hurt everyone else in the given situation[78]. "Individualistic effort" exists when individuals work alone to achieve goals unrelated to the goals of others. In contexts where the situation is organised in an individualistic manner, there exists no relationship between the outcomes attained by the participants[78]. Each individual believes that they can accomplish their objective independent of the success or failure of others.

Relevance of the Theory to the Study

This research work is also anchored on social interdependence theory. These are people working collectively and cooperatively in groups to achieve a common goal. The theory is important to this study because in order to achieve the set goals, the individuals in the group must be aware of the fact that the outcome of the group depends on the individual enterprise effort. This theory is therefore related to the research reason that students learn best and faster if they work in a group and actively participate in achieving the goal set by the teacher during the teaching process.

2.2.3 Gestalt Theory of Problem Solving

Gestalt theory highlighted higher-order cognitive processes in the midst of behaviourism. The theory concentrated on the concept of "grouping," which holds that certain characteristics of stimuli lead us to organise or understand a visual field or issue in a particular way[79]. The following were the main determinants of grouping: (i) proximity: things are often grouped together based on their closeness; (ii) similarity: things that are similar in some way tend to group together; (iii) closure: items are grouped together if they tend to complete some entity; and (iv) simplicity: items will be arranged into basic shapes based on symmetry, smoothness and regularity[79]. Perception and problem-solving were used to explain these factors, which were dubbed the laws of organization.

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Gestalt theory laid emphasis on the ability to see the problem's overall structure as an essential component to effective problem-solving behaviour. Gestalt theory maintained that learning happened when students could comprehend a concept in whole without dissecting it into its component parts. Gestalt theorist believed that students' perceptions and experiences greatly influence how they learn. Learning happens most effectively when instruction is connected to the learner's experiences in real life, and the human brain can map stimuli brought on by these life experiences[79].

Gestalt learning theory is based on the law of simplicity. It says that every learning stimulus is perceived in its simplest form[80]. The psychology of this learning theory states that the senses and previous experiences are used to gain knowledge about the world around us. This also suggests that students learn from the methods they are taught in addition to being influenced by the classroom environment and academic culture[80]. The theory placed its main emphasis on higher-order cognitive processes, which caused the student to use higher problem-solving skills. It is expected of students to examine the ideas that are taught to them and search for underlying parallels that unite them into a coherent whole. Students are able to identify particular connections between the ideas and perceptions that are presented in this way. Presenting information or images with gaps and elements that do not really exactly fit into the image is crucial, according to Gestalt learning theory[81]. The student must apply critical thinking and problem-solving abilities during this kind of learning[81]. The student must think and research to find the answers they seek rather than writing them down from memory. Problem solving often involves formulating recent solutions, moving forward easily using previously learned rules to achieve a set goal[82].

Gestalt theory thus clarifies the function of insight in a learning scenario, including problem-solving abilities, which entails building a pyramid where everything else falls into place and abruptly rearranging data to make sense and address an issue. The results also help to understand that the conditions influencing a particular problem's situation will undoubtedly be different from those affecting another problem[83]. The primary goal of Gestalt Theory is to encourage the brain to see not only the whole, but also the parts that make up that whole. The whole and the sum of its parts are two completely different

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things, and learning can be achieved if students are able to cognitively process how the parts can form this whole[83].

Relevance of the Theory to the Study

This research work is also anchored on the Gestalt theory of problem solving (problem-solving teaching method). Theory is important to this study because if there is to be an optimal output in the educational system, there is a need for Business Education students to adequately build their cognitive domain and ability to understand, understand, analyse and synthesize problems and offer appropriate solutions when solving financial accounting questions. This theory relates to the research rationale that students and teachers can apply acquired knowledge to gain insight, identify problems, and comprehend challenging circumstances, as this will enable them to rearrange visual data about such circumstances and ultimately resolve the issue.

This theory will enlighten teachers about the need for the teaching and learning process to be participatory and more student-centred than teacher-centred, and the need to encourage students to deduce the fundamental nature of a subject or issue (that is., between elements). This is because a learning atmosphere that provides opportunities for students to showcase their skills and abilities in turn boosts students' self-confidence, critical and objective thinking ability and always leads to lifelong learning. The goal of Gestalt theory was to teach students how to approach problems. Business educators had to teach students how to represent problems in order to solve partnership account problems. Students will gain insight and be able to solve problems more effectively as a result. Students who actively participate in the teaching and learning process will comprehend and memorize information more quickly. Since the goal of the study is to provide a long-term solution to the issue of academic achievement of Business Education students in Financial Accounting in public universities in South West Nigeria, this theory is highly pertinent to the investigation.

2.3 Review of Empirical Studies

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2.3.1 Study on Cooperative Learning Strategy and Students' Academic Achievement

Three research questions guided this study's conduct, and four null hypotheses were tested at 0.05 alpha levels in order to ascertain the impact of cooperative learning and inquiry-based learning strategies on senior secondary school students' academic achievement in chemistry in Anambra State, Nigeria. The study used a quasi-experimental design. A sample of 123 students was selected through multistage sampling from the 2,092 SS1 Chemistry students in the Nnewi North Local Government Area of Anambra State that made up the study's population. Three experts and one seasoned high school chemistry teacher validated the CAT, which was the instrument used to collect the data. Using the Kuder-Richardson Formula 20, the CAT's reliability was found to be 0.60. Cooperative learning and inquiry-based learning were the methods used to introduce the experimental groups to chemistry concepts, while the conventional approach was used to introduce the control group. Pre-test and post-test instruments were given both before and after treatment in order to gather data. Inferential statistics were used to analyse the collected data. The results of the study demonstrated that the mean scores of students who received chemistry instruction using a cooperative learning strategy and inquiry-based learning differed statistically significantly, favouring a cooperative learning strategy followed by inquiry-based learning. Therefore, the study suggested that secondary school chemistry teachers implement cooperative learning techniques in their instruction[41].

The current research is similar to the previous work reviewed, so both studies aimed to determine the effects of using a student-centred teaching method to teach students to find out the most effective method, and both used a quasi-experimental research design. The previous researchers have made a very good effort in the research work, although the study only included high schools. The current work differs from the past reviewed work in that the past study focused on cooperative learning and inquiry-based method, while the current study focused on cooperative learning and problem-solving teaching methods. The subject that the previous study investigated was also chemistry, while this study investigated Financial

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Accounting. Additionally, the subject educational institutions of this study were universities in Southwest Nigeria, while the past work under review involved secondary school students in Anambra State, Nigeria.

A study was conducted in Imo State, Nigeria to investigate the effect of cooperative learning strategy on students' academic performance in Economics in public secondary schools in Imo State. The study was guide by two research questions and two hypotheses. The research design adopted was quasi-experimental design. The study population consisted of 94,412 students enrolled in 296 secondary schools in 6 educational zones in Imo State. Purposive and cluster sampling were adopted to select 97 two upper secondary school students from two co-educational institutions. Data were collected using the EAT (Economy Achievement Test), which consisted of fifty (50) multiple-choice items. The reliability coefficient was 0.85.

The research questions were addressed using mean scores and standard deviation statistics, and the hypotheses were tested using analysis of covariance (ANCOVA). Students who were taught economics using a cooperative learning approach outperformed those who were taught the subject through lectures. The mean achievement scores of male and female students who received economics instruction using the cooperative learning approach did not differ significantly, according to the results of the post-test alone. Among other recommendations made in light of the results was that students in large classes be split up into smaller groups so they can take part in discussions and then share their research in front of the class[67].

The current study and the previous work under review are comparable in that they both employ a quasi-experimental research design and concentrate on evaluating the effects of teaching students using a student-centred approach in order to identify the most effective approach. The study made a very good effort although it only included high schools. However, the researchers focused mainly on cooperative learning itself as an experimental method, while the control method was a lecture method, and also the respondents of the previous study were high school students, not post-secondary. Current work is different from past work under review. This study dealt with two experimental methods, that is, two

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learner-centred methods, which are cooperative learning and problem-solving teaching methods. The subject that the previous study investigated was also economics, while the current study investigated Financial Accounting. Additionally, the subject educational institutions of this study were universities in South Western Nigeria, while the past work under review involved secondary school students in Imo State, Nigeria.

An investigation into the impact of implementing a cooperative learning approach on the academic performance of northern Israeli elementary school pupils in mathematics was carried out. 130 math teachers from elementary schools and 40 sixth-graders from Arab schools in northern Israel made up the study sample. They were split into two groups: an experimental group and a control group. The control group used the conventional learning approach, while the experimental group used the cooperative learning approach. The research tools listed below were employed: (1) Survey to find out how cooperative learning affects "teachers' academic achievement" (2) To examine student performance in mathematics, administer a post-test to both the experimental and control groups. The findings of the study demonstrated that students' academic performance in mathematics when using the cooperative learning approach is superior to that of students using the conventional learning approach[49].

The current study and the previous work under review are comparable in that they both employ a quasi-experimental research design and concentrate on evaluating the effects of teaching students using a student-centred approach in order to identify the most effective approach. Despite the fact that the study only included elementary schools in northern Israel, earlier researchers put forth a very good effort.

However, the researchers focused mainly on the cooperative learning itself as an experimental method, while the control method was the lecture method, and also the respondents of the previous study were elementary school students, not university students. The current work differs from the past work reviewed in the sense that the current study considered two experimental methods, that is, two learner-centred methods, which are cooperative learning and problem-solving instructional methods. The subject that the

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previous study investigated was also mathematics, while this study investigated Financial Accounting. In addition, the subject educational institutions of this study were universities in Southwest, Nigeria, whereas the past work reviewed involved primary school students in northern Israel.

A study comparing the effects of implementing a cooperative learning approach on the attitudes and academic performance of Grade 11 Biology students at Graceville National High School, San Jose del Monte, Bulacan City Division, was carried out. Determining the efficacy of the cooperative learning approach in comparison to traditional teaching was the study's goal. An experimental research design was employed in the study. In the design, attitudes in biology were surveyed and research test results were compared between a cooperative learning experimental sample and a control group that received direct instruction. The results of the study showed that the experimental group's score increased 41.86% more than the control group's score on the pre- and post-achievement tests of 36.49%. Additionally, the pre-post attitude survey revealed that the experimental group scored 81.90%, higher than the control group's 81.69% score. At a probability level higher than 0.05, the t-test of significance revealed no significant difference between the pre-test and post-test in either the experimental or control groups. The F-test revealed that the mean pre-attitude scores and the post-attitude scores of the experimental and control groups did not differ significantly[84].

Both the current study and the previously reviewed work seek to ascertain the effects of teaching students through cooperative learning in order to identify the most successful approach. Even though the study only included high school students in San Jose del Monte, Bulacan, the previous researchers put forth a very good effort.

However, the researchers focused primarily on cooperative learning itself as an experimental method, while the control method was a lecture method, and also the respondents of the previous study were high school students, not university students. The current work differs from the past reviewed work in that the current study considered two experimental methods that is, two learner-centred methods, which are

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cooperative learning and problem-solving instructional methods, while the previous study considered only one experimental method. The subject that the previous study investigated was also biology, while this study investigated Financial Accounting. In addition, the subject educational institutions of this study were universities in Southwest Nigeria, while the past work reviewed involved high school students in San Jose del Monte Bulacan.

Five research objectives were examined in a study to determine the impact of cooperative learning strategies on elementary school students' academic achievement in English. A "pre-test post-test equivalent group design" was employed in this experimental study. Students from all government primary schools VIII year of English from Nowshera district for boys and girls made up the study's population. One hundred female students from Kheshgi Payan Government High School and Batakzai Government Girls High School were chosen at random to make up the study's sample. Pre-test and pairwise random selections were used to divide the twenty-five into a control group and an experimental group. Four weeks were allotted for treatment. The researcher personally gathered the data. The t-test and percentage were used to analyse the data. Recommendations and conclusions were drawn from the data. For English teachers, students, and curriculum designers, the study was important. The findings demonstrated that both boys' and girls' performance was significantly impacted by cooperative learning. The findings indicated that both boys' and girls' conceptual development and the cooperative learning approach are significantly correlated.

The study found that both boys' and girls' VIII-year performance was significantly impacted by cooperative learning. Consequently, it is advised that every student think about using a cooperative learning approach. Students' academic performance can be improved in this way. Numerous positive outcomes were reported in the report[40].

Both the current study and the previously reviewed work seek to ascertain the effects of teaching students through cooperative learning in order to identify the most successful approach. Despite the fact that the study only included Nowshera primary school pupils, the earlier researchers put forth a very good effort

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in their investigation. However, the researchers focused primarily on cooperative learning itself as an experimental method, while the control method was a lecture method, and also the respondents of the previous study were high school students, not university students. The current work differs from the past reviewed work in that the current study considered two experimental methods, which are, two student-centred methods, which are cooperative learning and problem-solving instructional methods, while the previous study considered only one experimental method. . The subject that the previous study investigated was also English, while this study investigated Financial Accounting. Additionally, the subject educational institutions of this study were universities in South Western Nigeria, while the past work under review involved primary school students in Nowshera.

The impact of the cooperative learning approach on the academic performance and retention of secondary school students in financial accounting in Enugu State, Nigeria, was empirically examined in a study conducted there. Six hypotheses and four research questions served as the study's compass. The study was carried out in Enugu State's Agbani Education Zone and used a non-randomized pre-test and post-test control group design. The sample of 165 students, 110 of whom were girls and 55 of whom were boys, were chosen from two intact classes of upper secondary school students. The study population comprised all 300 students enrolled in Co-educational Senior Secondary School 1, which offered Financial Accounting in Agbani Education Zone of Enugu State. There were 30 men and 85 women in the experimental cooperative group, 115 people in the group overall, and 15 men and 30 women in the control group. Purposive multistage random sampling was one of the sampling techniques employed. The instrument used for data collection was the Financial Accounting Achievement Test (FAAT), which consists of 60 items drawn from previous WAEC and NECO questions. The reliability coefficient was 0.68 because the researcher used the Kuder Richardson formula (K-R20) to determine pre- and post-FAAT. The mean and standard deviation were employed to answer the research questions, and the hypotheses were tested at a significance level of 0.05 using analysis of covariance (ANCOVA). According to the study, compared to their counterparts in the control group, the experimental group

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(cooperative group) performed better and retained more financial accounting. Additionally, there was no discernible difference in the retention and benefits of financial accounting between male and female students. It was suggested that Financial Accounting be taught using a cooperative approach. Teachers of Financial Accounting should once more be encouraged to participate in on-going training and retraining regarding the efficient implementation of cooperative learning in the classroom[20].

The goal of both the current study and the previously reviewed work is to ascertain the effects of teaching financial accounting students through cooperative learning in order to identify the most successful approach. Previous researchers have made a very good effort in the research work although the study only included secondary school students in Enugu State, Nigeria.

However, the researchers focused mainly on the cooperative learning itself as an experimental method or group, while the control method of the lecture and also the respondent of the previous study were high school students, not university students. The current work differs from the past reviewed work in that the current study considered two experimental methods that is, two student-centred methods, which are cooperative learning and problem-solving instructional methods, while the previous study considered only one experimental method. . In addition, the subject educational institution of this study was universities in South Western Nigeria, while the past work under review involved senior secondary school students in Enugu State, Nigeria.

2.3.2 Think-Pair-Share and Student Achievement

"The Use of the Think-Write-Pair-Share Technique in Writing" was a study that used the quantitative method. Students in the tenth grade at one of Cipanas' vocational schools during the 2020–2021 school year made up the population. A control class and an experimental class were created from a sample of 72 students. The experimental class was taught how to write recount texts using the think-write-pair-share method. The control group, on the other hand, embraced the traditional approach. The T-Test was used to analyse the data. The T-test value was 0.027, which is lower (<) than 0.05, according to the results. The

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null hypothesis was thus disproved, indicating a difference between the traditional method and the class that was taught using the think-write-pair-share technique. Here, it is evident that students who were taught the think-write-pair-share technique were more engaged and able to express their opinions in recount texts. It suggests that teaching writing about can benefit from the use of the think-write-pair-share (TWPS) technique[23].

The goal of both the current study and the earlier research under review is to ascertain how well students learn using the think-pair-share method in order to attain the best possible learning outcome. Although the study was not conducted in a higher education institution and was not about financial accounting, the researchers put forth a lot of effort in their research. Also, the researchers mainly focused on think-pair-share alone.

The current work differs from the past work under review in that this study considered two experimental methods, that is, two learner-centred methods, which are cooperative learning methods and problem-solving instructional methods. Additionally, the subject educational institutions of this study were universities in Southwest Nigeria.

A pre-test, post-test, and control group quasi-experimental design using a 2x2 factorial matrix was used in a study that looked at the impact of the Think-Pair-Share strategy on secondary school mathematics achievement in Ogun State, Nigeria. The study's population consisted of all 22,070 Senior Secondary Schools 2 (SSS2) students in Ogun State. The study was guided by three hypotheses. A multi-stage sampling procedure was used in the study. Using the Simple Random Sampling Technique, twenty students were chosen from each of the four (4) Senior Secondary Schools in the Ijebu-Ode and Ijebu-North East Local Government Areas. A total of 80 students, 40 of whom were male and 40 of whom were female, took part in the study.
The Mathematics Achievement Test (MAT), which has a reliability coefficient of 0.78, is the tool used to collect the data. The data was analysed at the 0.05 level of significance using descriptive statistics and

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inferential statistics (Analysis of Covariate). The results showed that the strategy had a major impact on the students' mathematical performance. Additionally, it was determined that gender has no discernible primary impact on students' math proficiency. Thus, among other things, the researcher suggests that senior secondary schools adopt the Think-Pair-Share method of teaching when it comes to teaching and learning mathematics[73].

This current study is similar to the previous work under review, as both studies aim to determine the effectiveness of think-pair-share approach in teaching students in order to achieve the most effective learning outcome. The researcher' effort in this research work is commendable, but the study was not on Financial Accounting and it was also not in a higher educational institution and it was conducted in a state.. Also, the researchers mainly focused on think-pair-share alone.

The current work differs from the past work under review in that this study considered two experimental methods, that is, two learner-centred methods, which are think-pair-share and problem-solving instructional methods. Additionally, the subject educational institutions of this study were universities in Southwest Nigeria.

The purpose of the study, which was carried out in Abia State, Nigeria, was to determine how a think-pair-share teaching approach would affect the academic performance and self-efficacy of secondary school students studying financial accounting. 846 students in two senior secondary classes (SS2) in Abia who studied financial accounting made up the population of the study, which used a quasi-experimental research design with a non-equivalent control group pre-test and post-test. 78 SS2 Financial Accounting students were purposefully chosen as the sample size in order to achieve this goal. The Financial Accounting Test (FAAT) and the Adapted Academic Self-Efficacy Scale were among the tools used to collect the data. Experts in Business Education and Measurement and Evaluation assessed the instruments' face and content validity, and Cronbach Alpha was used to calculate the reliability of the FAAT and the Kudder-Richardson Formula 20 (KR-20) to assess the internal consistency of academic

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self-efficacy scales, yielding reliability coefficients of 0.92 and 0.79, respectively. ANCOVA, mean, and standard deviation were used to analyse the data. These results demonstrated that the TPS teaching approach outperforms CTM in raising students' academic achievement and sense of self-efficacy in Financial Accounting. According to the researchers, students' subpar academic performance in Financial Accounting could be improved by implementing the TPS education strategy. The TPS educational strategy was recommended for use by this study[18].

The goal of both the current study and the previous research under review is to determine how teaching Financial Accounting to students using a think-pair-share method can enhance their learning outcomes. Although the study only included secondary school students in Abia State, Nigeria, prior researchers have put forth a great deal of effort in their investigation into the application of the TPS educational strategy. However, previous researchers mainly focused on the think-pair-share learning approach itself as an experimental method or group, while the control method was the lecture method, and also the respondents in the previous study were high school students, not university students. While the current work is different from the past reviewed work in the sense that the current study considered two experimental methods, that is, two learner-centred methods, which are think-pair-share cooperative learning and problem-solving teaching methods. Additionally, the subject educational institutions of this study were universities in South Western Nigeria, while the past work under review was on senior secondary school students in Abia State, Nigeria.

The effects of a think-pair-share teaching approach on student performance and retention in financial accounting in secondary schools in Abia State was examined by a prior study. Four research questions and four null hypotheses served as the investigation's compass. Specifically, a quasi-experimental research design with a non-equivalent pre-test post-test control group design was used for this investigation. 846 Abia State secondary school SS2 Financial Accounting students made up the population. 78 students studying Financial Accounting were chosen from two upper secondary SS2 classes using a purposive sampling technique. The Adapted Academic Self-Efficacy Scale (AASS) and

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the Financial Accounting Test (FAT) were employed in the data collection process. Three specialists in the fields of measurement and evaluation and business education helped determine the face and content validity of these instruments. The Kudder-Richardson Formula 20 (KR-20) was used to estimate the reliability and for the Academic Self-Efficacy Scale, and the Cronbach Alpha was used to estimate the scale's internal consistency. The reliability coefficients for the two measures mentioned above come out to be 0.92. The research questions were answered using the mean and standard deviation, and the null hypotheses were tested at the 0.05 level of significance using the Analysis of Covariance (ANCOVA). When compared to a traditional teaching approach, some of the study's findings suggested that the think-pair-share instructional strategy was more successful in raising student retention and academic achievement in financial accounting. Additionally, there is a notable difference between students who were taught Financial Accounting using the think-pair-share strategy and those who were taught using the traditional method in terms of achievement and retention. The researchers suggested, among other things, that instructors of Financial Accounting should employ the think-pair-share method more often in order to encourage students to actively participate in the teaching and learning process in the classroom[36].

The goal of both the current study and the previous research under review is to determine how teaching financial accounting to students using a think-pair-share method can enhance their learning outcomes. Even though the study only included secondary school students in Abia State, Nigeria, earlier researchers put forth a very great work. While the lecture method served as the control method, prior researchers primarily concentrated on the think-pair-share learning approach as an experimental group. Additionally, the respondents in the previous study were high school students rather than university students. While the current work is different from the past reviewed work in the sense that the current study considered two experimental methods, that is, two learner-centred methods, which are think-pair-share cooperative learning and problem-solving teaching methods. Additionally, the subject educational institutions of this study were universities in South Western Nigeria, while the past work under review was on senior secondary school students in Abia State, Nigeria.

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The purpose of a study was to determine how jigsaw and think-pair-share methods affected students' performance in principles of accounting in North-Eastern Nigerian colleges. Three research questions and three objectives served as the study's compass, and three null hypotheses were developed and examined at the 0.05 level of significance. With 900 NCE Business Education students enrolled in North East colleges that offered Principles of Accounts during the 2015–2016 academic years, it used a quasi-experimental research design. 120 students received instruction in their intact classrooms. The study's data was generated using the Principles of Accounts Achievement Test (PAAT). Means and standard deviations were used to answer the stated research questions. Hypotheses one and two were tested using simple regression analysis, while the t-test statistic was used to test hypotheses three, four, and five. Based on the study's findings, it was deduced that while null hypotheses one and two were rejected, null hypotheses three, four, and five were accepted. The outcomes showed that the think-pair-share and jigsaw approaches were significant and had an impact on students' academic performance in Principles of Accounts at North Eastern Nigerian Colleges of Education. It was concluded that students can attain better outcomes by using the think-pair-share method and jigsaw puzzles. Hence, based on these, five recommendations are postulated, among which, the curriculum planners should consider jigsaw and think-pair-share methods as effective methods to teach accounting principles while devising accounting education curricula [54].

There are some similarities between this current study and the past research work under review, so both studies focus on determining the effects of adopting a think-pair-share learning approach to teaching Financial Accounting students to improve student learning outcomes. Previous researchers have made very good efforts in the research work however, the study involved colleges of education in North Eastern Nigeria. However, the previous researchers focused on the puzzle method and think-pair-share learning as the experimental method or group, while the control method was the lecture method, and also the respondent of the previous study was college students, not college students. The current work differs from the past work reviewed in the sense that this study considered two experimental methods, that is, two learner-centred methods, which are think-pair-share cooperative learning and problem-solving teaching

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methods. In addition, the scope of educational institutions of this study was universities in Southwest Nigeria, while the past work that was reviewed was on colleges of education in North-East Nigeria.

2.3.3 Problem Solving and Students' Achievements in Financial Accounting

The effect of guided discovery and problem-solving teaching strategies on the academic achievement of financial accounting students at the Colleges of Education, North Central, Nigeria, was investigated. In light of the aforementioned, the study aims to accomplish four distinct goals. Four research questions and four null hypotheses were developed to direct the study in accordance with the set objectives. For this study, a quasi-experimental research design was used. 8,923 students studying business education at the Colleges of Education in North Central Nigeria comprise the study's population. 789 NCE II students were chosen as respondents for this study using a purposive sampling technique. The Financial Accounting Achievement Test, which was developed by the researcher, was used to gather data for the study. Experts validated the instrument's face and content. The FCT College of Education in Zuba served as the site for the pilot test. The instrument's internal consistency was determined using the Spearman rank order correlation coefficient. Within six weeks, the data was gathered. In order to answer the research questions, the study's data was analyzed using means and standard deviation, and null hypotheses one, two, and three were tested using the t-test statistic. ANOVA and the Scheffe Post Hoc Pairwise Comparison test were used to test null hypothesis four. Among other things, the studies revealed that guided discovery, problem-solving, and lecture techniques significantly impacted the academic achievement in Financial Accounting students in the Colleges of Education, North Central, Nigeria. As a result, the study comes to the conclusion that various teaching strategies showcase various learning outcomes. In the control group, where the lecture method was employed, students' performance in mathematics generally decreased in terms of achievement. Students in guided discovery and problem-solving classes, on the other hand, are exposed to and accept a higher level of reasoning. Indeed, based on the study's results and conclusions, among other things, the researcher suggested that policy should

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encourage Business Educators, particularly those at universities, to employ teaching strategies that involve guided discovery and problem-solving when teaching Financial Accounting[58].

Finding an efficient way to teach Financial Accounting was the goal of both the earlier study and this one. However, whereas the previous study included students from Colleges of Education in North Central Nigeria, the current study included students from all South Western Nigerian universities that offer Business Education as a field of study. Even so, the previous study greatly aided the current work in the literature review and helped the researcher determine the degree to which the teaching strategy used to teach accounting can impact both teacher effectiveness and student achievement. Since this study adopted these three methods together in teaching Financial Accounting to students in the three selected universities, it means that these three teaching methods were used to teach in each university visited in the sample

A survey design was used in a study to determine how problem-based learning approaches affected financial accounting instruction and learning at Rivers State. Twenty entrepreneurs from Rivers State University and sixty-seven from Ignatia Ajuru University of Education were among the 87 respondents who made up the population. Due to the small size of the population, no sampling was done. Therefore, a structured questionnaire called "Effects of Problem Solving Teaching Method on Teaching and Adoption of Financial Accounting Teaching in Rivers State Universities" EPSTMTLFAE was used to gather data for this study. The researcher determined the instrument's level of reliability using the PPMC method, which produced a correlation coefficient of 0.82. Means and standard deviation were used to answer the research questions, while the null hypotheses were tested using z-test statistical tool. The findings of the study showed that the problem solving method is very useful but some lecturers do not actually use it in the delivery of lessons in Rivers State universities. Among other things, it was recommended that the educational authorities in Rivers State University develop curricula and programs to enhance the effective teaching and learning of Financial Accounting and the authorities in Rivers State University should

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emphasize the influence of the problem-solving method and the role of teachers in their choice of teaching method so they can increase performance[70].

While this study shared some similarities with the previous work, because in both, a finding of an effective methodology for teaching Financial Accounting was a goal; this is the present study which involved Business Education students in all universities in Southwest Nigeria offering Business Education as a field of study. Nonetheless, the previous study aided the current work in the literature review and enabled the researcher to determine the extent to which the adopted method in teaching Financial Accounting can impact teacher effectiveness and student achievement. The study was a survey, and the study population was small, despite the prior researcher's excellent research. Compared to earlier research, this study's quasi-experimental single-group research design included a larger population and sample size.

Using a pre-test and post-test non-equivalent control group design, a quasi-experimental study was carried out to ascertain the impact of problem solving and jigsaw puzzles on students' academic performance in Financial Accounting among Business Education students in a few universities in Anambra State, Nigeria. 719 business education students from Anambra State universities made up the study's population, and 123 business education students from two universities made up the sample size. The Financial Accounting Test (FAAT), which was created by the researcher using 300L previous questions from 2020 to 2022, is the research tool. Both the experimental and control groups of Business Education students took the FAAT. The instrument's test-retest methodology was used to assess the reliability of the data; A reliability index of 0.86 was obtained after analysis using the Pearson product moment correlation coefficient. The research questions were answered using the mean, and ANCOVA was used to test the hypotheses. The findings revealed students' academic performance in Business Education in Financial Accounting is improved more by the problem-solving and jigsaw puzzle learning modes than by the lecture teaching approach. The study's findings revealed that jigsaw puzzle and problem-solving learning methods can improve students' academic performance in Financial Accounting. Therefore, among other

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things, it was suggested that in order to improve the academic performance of Business Education students, university instructors of the subject should start teaching Financial Accounting and other skill-based subjects using a problem-solving and puzzle approach[11].

While this research is related to the past work, as both were targeted at establishing a commercially viable methodology for teaching Financial Accounting, yet the current study involved Business Education students across all universities in South West Nigeria that offers Business Education as an area of study while the past work targeted Business Education students in Universities in Anambra State, Nigeria. Nonetheless, the previous study helped the researcher determine the degree to which student achievement can be impacted by the teaching strategy used when teaching financial accounting, which benefited the current work in the literature review. Even though the current study and earlier research are similar, the current study's coverage area is larger.

In Akoko-Edo, Edo State, Nigeria, a research examined how secondary school students' interest in financial accounting was affected by cooperative and problem-based learning. The study used a quasi-experimental research design to accomplish its objective. Participants in the study included 217 SSII students from three secondary schools during the 2021–2022 school years. A structured questionnaire with a reliability coefficient of 0.75 that had been validated by a few experts served as the data collection tool. Prior to the intervention, a pre-test questionnaire was given, and following the intervention, a post-test questionnaire. The research questions were answered using mean and standard deviation statistics. Analysis of Variance (ANOVA) was used to test the hypotheses at a significant level of 0.05. The hypotheses were tested using Analysis of Variance (ANOVA) at a significance level of 0.05. The study's findings showed that secondary school students in Akoko-Edo, Edo state, Nigeria, are more interested in Financial Accounting when they are taught cooperative and problem-based learning techniques. The study's authors suggested, among other things, that secondary school stakeholders, including the Ministry of Education and principals, work to establish a supportive atmosphere that would

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allow teachers to employ cooperative and problem-based learning strategies and encourage students to show a strong interest in Financial Accounting in secondary schools in Edo State[15].

This research is similar to the previous work as both focused on finding an effective methodology for teaching Financial Accounting. However, the current study included Business Education students in all universities in Southwest Nigeria that offer Business Education as a field of study, in contrast, the prior study concentrated on the academic achievement of secondary students in financial accounting in Akoko-Edo, Edo State, Nigeria. Nonetheless, the previous study made a significant contribution to the current literature review and helped the researcher determine the degree to which the teaching strategy used to teach accounting can impact both teacher effectiveness and student achievement. The study also used a quasi-experimental research design, and the earlier researcher did excellent research.

53 students (average age: 15 ± 0.1 years) enrolled in the first year of the Tunisian secondary school system participated voluntarily in a study that compared the effects of the problem-solving approach and the traditional method for motivation and learning during the physical education course. They were randomly assigned to either the experimental group or the control group. While the experimental group was taught problem-solving techniques, the control group's participants were instructed using a more conventional approach. For five weeks, both groups participated in a 10-hour experiment. A questionnaire was used to evaluate the situational motivation of the students: intrinsic motivation revealed the regulation, extrinsic regulation, and motivation in the first, T0, and final sessions, T2. Video analyses that were captured at T0, T1, and T2 were also used to gauge the students' learning. The experimental group significantly outperformed the control group in terms of motivational dimensions, identified regulation, and intrinsic motivation, according to the results. In learning scenarios, students' motor engagement—that is, their ability to complete the movement task successfully enough despite its difficulty—improved only in the experimental group ($p < 0.001$). In T1 and T2, waiting times within the experimental group were noticeably shorter than in T0. At three time points, the experimental group's waiting time was lower than the control group's all with $p < 0.001$. In conclusion, the problem-solving

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approach is a useful tactic for improving motivation development and motor skill performance during physical education course[34].

This research is similar to the previous work as both were focused on finding effective teaching method. However, the current study included Business Education students in all universities in Southwest Nigeria offering Business Education as a field of study, while the previous study included first-year secondary school students in Tunisia.
With a quasi-experimental research design, the previous study aided the current work in the literature review and assisted the researcher in determining the degree to which the teaching methodology used in instruction can impact both teacher effectiveness and student achievement.

2.3.4 Cooperative Learning, Problem Solving and Student Achievement in Financial Accounting

A study with six goals and a descriptive research design investigated how cooperative and problem-based learning approaches affected the academic achievement of students studying financial accounting in particular secondary schools in Lagos State. Only 200 students and 20 teachers were selected from the 321 public senior secondary schools that made up the study's population, which included all commercial students and financial accounting teachers. The data needed for the study was gathered using the Teaching Method Questionnaire (TMQ), Students Attitude Towards Learning Financial Accounting Questionnaire (SATLFAQ), and Financial Accounting Achievement Test (FAAT). The instruments' respective reliability coefficients were 0.789, 0.688, and 0.806. From the study's findings, students' academic performance and attitudes toward learning financial accounting are significantly impacted by cooperative learning and problem-solving techniques. However, in a few secondary schools in Lagos State, there was a notable difference between male and female students' academic performance and attitudes toward learning financial accounting. The study suggested, among other things, that the results be applied to help educators, school administrators, and school support personnel support or promote the use of cooperative and problem-based learning strategies as one of the frequently employed strategies in classrooms since they will help and motivate students to collaborate, which will increase their capacity to

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retain memory[85].

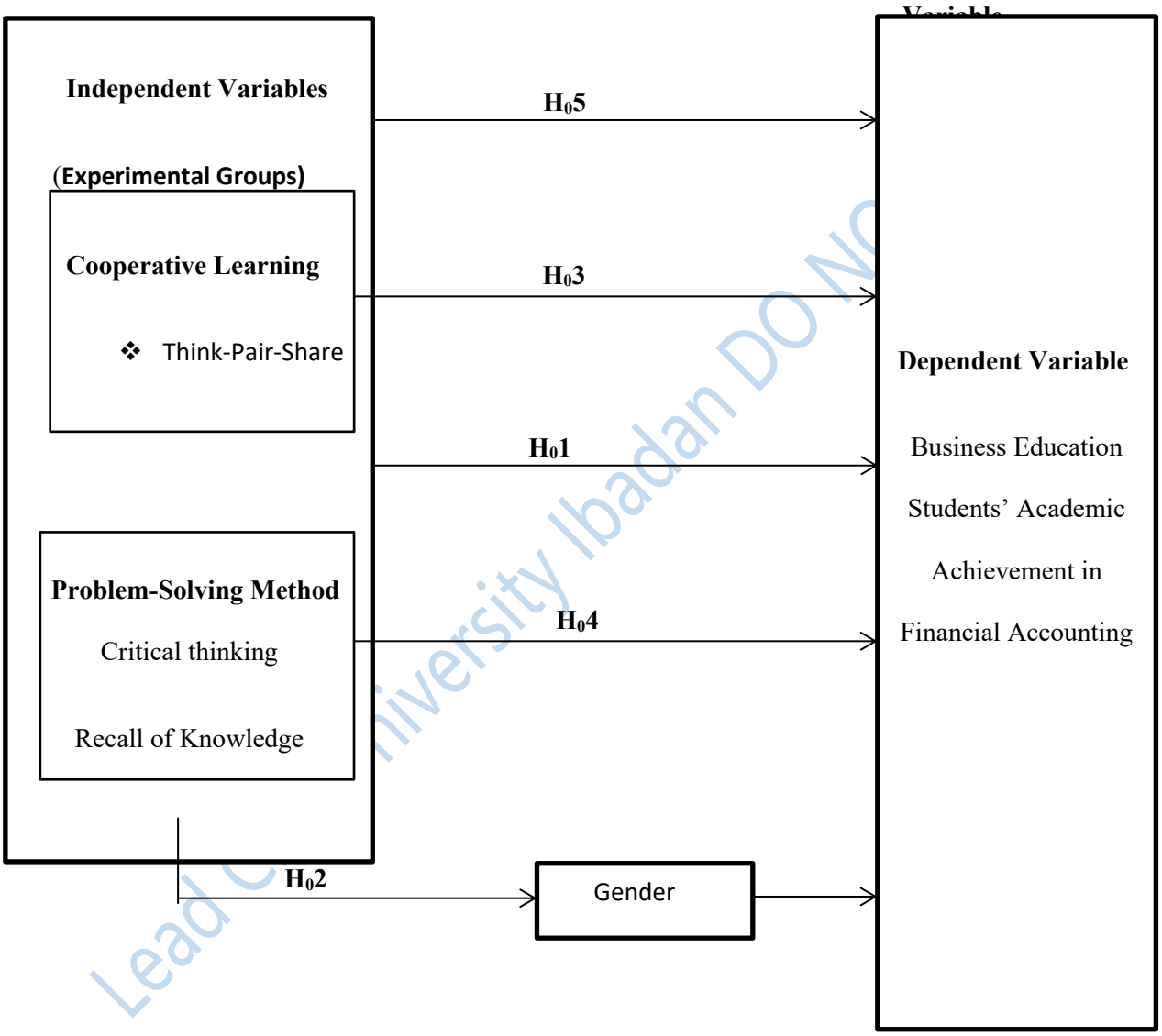
Finding an efficient way to teach financial accounting was the goal of both the earlier study and this one. Nonetheless, secondary school students from Lagos State, Nigeria, were the main respondents of the previous study. The previous study benefited the current work in the literature review and assisted the researcher in determining the extent to which the teaching method used in accounting instruction can affect student achievement and teacher effectiveness.

Two research questions and two hypotheses were formulated and tested at the 0.05 level of significance in a study conducted in Delta State, Nigeria, to examine the impact of cooperative and problem-solving learning strategies on biology students' academic achievement in Senior Secondary schools in Delta Central Senatorial District. The study used a quasi-experimental design. 309 Biology SS2 students from six complete classes make up the study's sample. Data was collected was using an instrument that was valdated by specialists in curriculum studies, measurement, and evaluation. Results from ANCOVA, t-test, and ANOVA analysis proved that the teaching strategies had a significant impact on students' achievement; students in the cooperative, learning, and problem-solving groups performed noticeably better than those in the lecture group. The study's findings supported the researcher's conclusion that the best method for learning biology is cooperative learning. It was suggested that the biology curriculum for senior secondary schools in Nigeria incorporate cooperative learning and problem-solving techniques[35]. Since both studies sought to identify an efficient learner-centred approach to teaching financial accounting, they are comparable. However, this study was carried out among biology secondary school students in Delta State, Nigeria. Nonetheless, the previous study improved the current literature review and assisted the researcher in determining the degree to which the method used to teach accounting can influence both teacher efficacy and student achievement.

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2.4 Conceptual Model

A system is represented by a conceptual model. It includes ideas that aid people's knowledge or comprehension about a subject that the model represents. For the purpose of this study, the conceptual model as developed by the research as a way of contributing to existing knowledge is represented below diagrammatically.



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The conceptual model presented above examined the variables contained in the study. It examines the interaction between and among the independent variables and the dependent variable. It also considered the effect of the moderating variable (gender) on the independent and the dependent variables.

2.5 Summary of Gaps in Literature Review

The purpose of this study is to investigate students' academic achievement in financial accounting at public universities in Southwest Nigeria and how it is affected by think-pair-share and problem-solving teaching strategies. The study's theoretical framework was based on Gestalt Problem Solving Theory, Social Interdependence Theory, and Walberg's Educational Productivity Theory, and related literature was reviewed. The study's primary concepts were academic performance, financial accounting, the think-pair-share method, and the problem-solving method. These terms were explained and their relationship to the current study was also analysed.

Within the conceptual framework, various concepts such as think-pair-share models, cooperative methods and problem-solving methods were discussed. In this chapter, the concept of Financial Accounting and the results of students in Financial Accounting were evaluated. The literature reviewed showed that there have been several studies on cooperative learning methods and problem-solving teaching methods that have been conducted in natural sciences, social studies, languages and mathematics, while few have been conducted on think-pair-share type of teaching methods and problem solving teaching methods. From the reviewed literature, it was found that earlier researchers used think-pair-share independently or problem solving teaching method independently; none of the researchers combined these two methods in their research work. Therefore, the researcher tried to bridge this gap in literature by examining the effect of these two teaching methods (think-pair-share and problem solving teaching method) on the academic achievement in Financial Accounting among Business Education students.

Also, it was observed that most of the research that was conducted was majorly at the secondary level of education and mostly in science, mathematics and social sciences. However, this research was conducted in Financial Accounting at the university level using multi-constructivist teaching methods, which is a thinking-pair-sharing model of cooperative teaching methods and problem-solving teaching methods, to find out which of these methods will produced better or different learning outcomes in the teaching and learning of Financial Accounting at university level. This type of study is relatively new in Financial Accounting, especially at the university level. Therefore, this study was undertaken to fill this gap.

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Academic achievement is the result of students' mental abilities in the educational environment. Students' academic achievement includes the general cognitive ability to think, offer solutions, reason logically, retrieve and understand the latest document by drawing on prior knowledge that will in turn be placed against the outlined direct objectives. The following are some of the factors that influence students' academic performance: instructional strategies, teacher academic qualifications, school climate, and instructional resources. Accounting is the process of documenting, organising, generating, summarising, and communicating financial information to the appropriate parties, as well as translating information to support the application of specific work policies. Accounting records are kept to assess the result and how profitable the company's trading is, to check for criminal acts, to monitor the progress of the companies and to make easy financial comparisons between other competitors.

Based on the reviewed past research similar to this study, the researcher found that none of the researchers emphasised the importance of either of the two teaching methods, which are think-pair-share and problem-solving methods on academic achievement in Financial Accounting among Business Education students in public universities in Southwest Nigeria. So this is the main gap that this work has filled.

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Chapter Three

Methodology

The procedures and methods that were adopted to examine the effects of Think-Pair-Share and Problem-Solving Teaching Methods on academic achievement in Financial Accounting among Business Education students in public Universities in Southwest, Nigeria are discussed in this chapter.

3.1 Research Design

A quasi-experimental research design was used in this research; specifically, pre-test and post-test non-equivalent control group. This is due to the fact that the study ascertained the effect of think-pair-share and problem-solving teaching methods on academic achievement in Financial Accounting among Business Education students in public universities in Southwest Nigeria. Because the subjects in this study were divided into groups according to non-random criteria, the research design is not truly experimental. Quasi experimental research design is the design allows researcher to control the treatment but is not able to randomly assign the subject of treatment[1]. It gives treatments to the experimental group and then analyses the changes of the students' achievement compared to the control group[2]. Quasi experiment design focuses on the treatment and outcome, so the data were taken from pre-test and post-test to examine whether think-pair-share and problem-solving teaching methods can improve students' achievement in Financial Accounting subject.

The 2 by 3 factorial design matrix of the study is outlined as shown below:

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Table 3.1.1: The Design Matrix of the Study

Experimental Group1	01	X1	02

Experimental Group2	03	X2	04
Control Group	05	-	06

Where:

01 - Pre-test for Experimental Group 1

03 - Pre-test for Experimental Group 2

05 - Pre-test for Control Group

02 - Post-test for Experimental Group 1

04 - Post-test for Experimental Group 2

06 - Post-test for Control Group

3.1.1 Treatments

X1 - Treatment 1 (Think-Pair-Share)

X2 - Treatment 2 (Problem-solving)

3.2 Population of the Study

Population is highly important in research in order to ensure that the sample describes the group under study[3]. The population of a study should reflect such an attribute like demographic variables, geographic location, and every other feature which could be relevant for research[3]. Therefore, the population of this study comprised 1,270 (200 level) Business Education students in all the 12 Federal and State universities in the six Southwest states in Nigeria offering Business Education as a course of study as at the time of carrying out this study.

Table 3.2.1 Population of the Study

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S/N	Name of Institution	Male	Female	Population
1.	Lagos State University	20	63	83
2.	University of Lagos	35	85	120
3.	Ekiti State University, Ekiti	53	107	160
4	Olabisi Onabanjo University, Ago-Iwoye	68	152	220
5	Tai-Solarin University of Education	120	280	400
6	Federal University, Oye Ekiti	56	84	140
7	Adekunle Ajasin University, Akungba			Nil
8	Bamidele Olumilua University of Education, Science and Technology, Ikere, Ekiti	51	79	130
9	Lagos State University of Education			Nil
10	University of Ilesa, Osun			Nil
11	Emmanuel Alayande University of Education, Oyo	6	11	Nil
12	Osun State University			
	Total	**409**	**861**	**1,270**

Source: Fieldwork (Departmental Offices)

3.3 Sample and Sampling Techniques

The sample size for this study was 423 (intact class), 200 Level Business Education students from three universities that were randomly selected (two States and one Federal university). Sampling techniques involve the selection of a subset from the larger population and are core to research, since through sampling, the nature and generalizability of findings depend on it[4]. A multi-stage sampling procedure was used in the study. First, two out of the six Southwest states were selected using a simple random sampling technique and these states were Lagos State and Ogun State. Secondly, three public universities—two State and one Federal—were selected using a purposive sampling technique from the two states. The three sampled universities were: Lagos State University, University of Lagos and Olabisi Onabanjo University. The researcher adopted a purposive sampling technique in selecting the sample universities because the researcher wanted a fair representation of both federal and state universities in the sample size.

These universities were assigned into experimental groups and control group using simple balloting technique. The experimental groups were think-pair-share experimental group one and problem-solving

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experimental group two while lecture method was the control group. The respondents from the three selected sampled universities were examined in intact class since it is a quasi-experimental study that does not make use of randomisation.

3.4 Description of Research Instruments

The instruments for this study were an adopted self-developed achievement test tagged "Financial Accounting Achievement Test" (FAAT) and a Lesson Guide. The achievement test was divided in two parts. The first part comprised 20 multiple choice questions while the second part was a theory question used to examine the effect of the teaching methods on Business Education students' academic achievement in Financial Accounting. The multiple choice questions were scored 2 marks each while the theory question had 60 marks based on correct posting of transactions and in all, the total score allocated to the Financial Accounting Achievement Test (FAAT) was 100 marks. The Lesson Guide was structured and used to teach the students for six consecutive weeks during the period of conducting the research. These were used as research instruments for both the experimental and control group.

3.5 Validity of the Research Instruments

Validity is the extent to which a research *instrument* measures what it is supposed to measure and performs as it is designed to perform[5]. For the purpose of this study, the Financial Accounting Achievement Test (FAAT) and the lesson guides were validated through face and content validation by three research experts from Business Education and the Department of Test and Measurement. All vital corrections observed by these experts were effected by the researcher. This is to ensure elimination of ambiguities and simplification of the language to the comprehensive level of the respondents. The experts also made vital correction on the lesson guides to ensure adequate coverage.

3.6 Reliability of the Instrument

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The reliability test determines the extent to which the measurement results will remain consistent[6]. This study made use of the split-half reliability method to statistically analyse the data obtained from student tests, the reliability of the research instruments was ascertained. Using the prepared lesson guide, the Financial Accounting Achievement Test (FAAT) was given to 20 students who were not part of the study population. The reliability of the research instrument was established at 0.75 using the Pearson Product Moment Correlation coefficient.

3.7 Data Collection

The researcher was introduced to the chosen institutions by the letter of introduction that she obtained from the Department of Art and Social Sciences Education at Lead City University in Ibadan. The duration of the data collection process at each university lasted eight weeks. The researcher used the first week to familiarise with the Heads of Department of the selected universities for the study and also conducted the pre-test. The researcher used the second to seventh weeks to teach students in each of this university with the assistant of two well-trained research assistants using think-pair-share for experimental group one, problem solving teaching method for experimental group two and lecture method (control) while the eighth week was used to conduct the post-test and marking of the tests.

The experimental groups were taught partnership account in Financial Accounting using cooperative learning (think-pair-share) and problem solving methods. Related questions were carefully cross-matched with the relevant ideas. The ideas were planned sequentially to aid better understanding of the concepts as well as arouse interest of students' to related inquiries. Real life task on Financial Accounting (Partnership Account) was made available to students after each session of teaching while the control group learnt Financial Accounting using the traditional method of teaching (lecture method).

The researcher assigned each teaching method to each of the selected sample university. Thereafter, the researcher spent eight weeks in each of these universities conducting the research. During this eight weeks period, the researcher collaborated with the lecturers in charge of Financial Accounting who

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granted the researcher 60-minutes out of their lecture time to conduct the study. All three groups received instruction in Financial Accounting for the same amount of time at the same time of day, and they all studied the same Financial Accounting knowledge material. During the six weeks of instruction, every student in the groups took part in a single, 60-minute class session per week for each unit.

Prior to treatment, the experimental and control groups were given the pre-test. Since the pre-test items were to be later used as post-test items, the question papers were retrieved. Both the experimental and control groups were given the post-test following treatment. Scores were compiled after the tests were marked. After the treatment, students' performance and comprehension of Partnership Account in Financial Accounting were compared using their pre-test results. After the treatment, all groups took a post-test measuring students' achievement in Financial Accounting in the eighth week.

3.7.1 Procedures for Treatment

Stage One: a pre-test was conducted on Partnership Account for both the experimental and control groups using Financial Accounting Achievement Test (FAAT).

Stage Two: Treatment was administered after the pre-test to all the groups.

a. Experimental Groups

Two experimental groups were involved in the study. Each group was assigned different treatment: Think-Pair-Share for the first experimental group while Problem-solving Teaching was assigned to the second experimental group.

Experimental Group 1 - Think-Pair-Share

Activities before Lesson

i. Teacher gives students topic

ii. Students study and reflect on the topic individually to come up with possible answers to the problem

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Activities during Lesson

i. Teacher group the students and allow them pair up in twos with their partners to discuss the topic and the individual have a consensus answers.
ii. Teacher randomly asks students to share their ideas with the whole class.
iii. Students share their findings.
iv. Teacher moderates students ' ideas, summarizes the presentations and provides the necessary support.

Experimental Group 2 - Problem-Solving Teaching Method

The steps to be used are:

Step 1: Teacher briefly presents the topic clearly to the students in form of problem that needs solution.

Step 2: Teacher gives students thought provoking questions to clarify the topic

Step 3: Teacher asks the students sources of information to the problem and provide necessary materials to guide them.

Step 4: Teacher divides the students into small groups and assign problem to each group.

Step 5: Teacher guides each group to explore, observe and discover answers

Step 6: Teacher reconvene the students to discuss group findings

Step 7: Teacher then expands upon the discoveries the students made to provide an explanation of the discoveries and instruction.

Step 8: Teacher provides necessary support to the students to make genuine conclusion in light of available evidence, facts and figures.

Control Group

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The students in the Control Group were exposed to the Conventional Method, which involves the teacher speaking exclusively from the start to the finish before assigning notes and assignments. There was no grouping of students.

Stage Three: The Financial Accounting Achievement Test (FAAT) was given to each group as a post-test at the end of the treatment.

3.7.2 Instructional Guides for Treatment

Two Instructional Guides were designed for the treatment. These are the lesson plans and instructional materials. The lesson plans was designed based on the teaching strategies (Think-Pair-Share, Problem-solving and the Conventional Method). The design of the lesson plans went through three stages. These are: pre-planning, developmental and standardization stages.

i. Pre-planning stage: The pre-planning stage involves the topic and content to be taught.

ii. Development of Lesson Plan: This was done under the following components: Objectives of the lesson, Previous Knowledge, Presentation – Introduction, Steps-content/teacher/students activities based on each technique, Summary and Evaluation and feedback

iii. Standardization of Lesson Plan: This was done by the researcher supervisor.

Table 3.7.1 Summary of Field Work Activities

S/N	Week	Activities
1.	Week one	Introduction and administration of pre-test
2.	Week two	Introduction to Partnership Account
3.	Week three	Introduction to Partnership Account continuation
4	Week four	Revaluation Account
5	Week five	Revaluation Account continuation
6	Week six	Dissolution of Partnership Account

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7	Week seven	Dissolution of Partnership Account
8	Week eight	Administration of post-test

3.8 Data Analysis

Both descriptive and inferential statistics were used to analyse the data. The following descriptive statistics were used: percentages, charts, mean and standard deviation. With the aid of the Statistical Package for Social Sciences (SPSS) version 27.0, hypothesis one was tested using inferential statistics of One-way Analysis of Variance (ANOVA) analysis. A Two-way Analysis of Variance (ANOVA) analysis was used to test hypothesis two while hypotheses three, four, and five were tested using dependent sample test (paired sample t) analysis, all the test were at the 0.05 level of significance.

3.9 Ethical Approval

Every employee in a company or every person in a community has the right to be shielded from the public's prying eyes. As a result, the researcher made sure that participants gave their informed consent before taking part in the study. Prior to treatment, the participants were briefed on the study's methods and objectives, and they all gave their consent. Also, all participants' responses were treated confidentially; their personal information was treated with almost care and no unauthorised individuals or entities have access to any of the participant data.

The participants also benefitted from this research as they were taught partnership account for six weeks by breaking down difficult concepts.

The researcher as much as possible remained objective throughout the study by avoiding any form of conflict of interest that would compromise the objectives of the research.

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Endnotes

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Chapter Four

Results and Discussion of Findings

In this chapter, data that was collected through an achievement test are presented. The data was collected from three selected States and Federal Universities in Southwest Nigeria, comprising 384 (intact class) Business Education students in 200 levels, form the sample of the study. The analyses were performed using Dependent samples t test, One-way Analysis of Variance (ANOVA) and Two-way Analysis of Variance (ANOVA) for computing the percentage distribution and testing the five hypotheses at a 5% significance level, taking into consideration the specific objectives outlined in chapter one. In general, both descriptive and inferential statistics were used for the analyses with the aid of the Statistical Package for Social Sciences (SPSS) package 27.0. This chapter includes the following sub-headings:

4.1 Return of Instrument and Response Rate

4.2 Presentation of Data

4.2.1 Analysis of Demographic Data

4.2.2 Research Question

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4.2.3 Test of Hypotheses

4.3 Discussion of Findings

4.1 Return of Instrument and Response Rates

Table 4.1.1: Return of Instrument and Response Rates

S/N	Name of Institution	Number Distributed	Number Retrieved	Number Valid	Response Rate
1.	Financial Accounting Achievement (TPS)	83	79	79	95.18%
2.	Financial Accounting Achievement (Problem-solving)	120	112	112	93.33%
3	Financial Accounting Achievement (Lecture)	220	193	193	87.73%
	Total	**423**	**384**	**384**	**90.78%**

Source: Fieldwork, 2024

Table 4.1.1 shows the number of Financial Accounting Achievement test that was administered during the field work. It was revealed from the table that the Financial Accounting Achievement was distributed to 423 Business Education students in three universities in Southwest, Nigeria. However, only 384 were retrieved and found to be valid for the purpose of this study which represents 90.78% and this indicates a high response rate.

4.2 Presentation of Data

4.2.1 Analysis of Demographic Data

Table 4.2.1: Distribution of Participants Subject, Gender and Groups

Subject	Gender	Control	Think-pair share	Problem solving	Total
Financial	Male	60	17	31	108
Accounting	Female	133	62	81	276
Total		**193**	**79**	**112**	**384**

Source: Fieldwork, 2024

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Table 4.2.1 shows a total of 384 students with 108 males and 276 females participated in the study, which examined the effects of various teaching methods on Financial Accounting student achievement. The distribution of the study participants across teaching strategies- the traditional teaching method, think-pair-Share, and problem-solving methods revealed interesting insight. Among the 108 male participants, 60 of them were in the control group, 17 in the think-pair-Share group, and 31 in the problem-solving group. Also, there were 276 female participants overall, including 133 female students in the control group, 62 in the think-pair-Share group, and 81 in the problem-solving group.

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Table 4.2.2: Distribution of Students' Pre-test Scores by Groups

Strategies	Mean	N	Std. Deviation
Control	38.057	193	11.80271
Think-pair share	44.3671	79	12.69381
Problem solving	53.1339	112	12.04608

Source: Fieldwork, 2024

The distribution of students' financial accounting pre-test results across the three distinct teaching approaches that is, control, think-pair-share, and problem solving is shown in Table 4.2.2. The average results show considerable variations in the way students performed prior to using these strategies. Based on 193 participants, the control group's mean pre-test score was 38.06 with a standard deviation of 11.80. These students were taught using traditional lecture method.

On the other hand, in the experimental groups, out of 79 participants, students who were taught using the Think-Pair-Share teaching method had a higher mean pre-test score of 44.37 with a standard deviation of 12.69. This suggests a moderate increase in student performance, highlighting the possible advantages of group learning in strengthening students' foundational knowledge of the subject. Furthermore, out of 112

students, the group using the Problem-solving method had the highest mean pre-test score of 53.13, with a standard deviation of 12.05. This much higher mean highlights the value of problem-solving exercises in fostering critical thinking and application abilities in financial accounting by indicating that students in this group were either more prepared or more involved in the learning process before the intervention.

These findings suggest that innovative approaches to teaching, such as Think-Pair-Share and problem solving, may benefit students' foundational knowledge even before formal instruction starts, setting them up for success in later learning stages.

Table 4.2.3: Distribution of Students' Post-test Scores by Groups

Strategies	Mean	N	Std. Deviation
Control	41.9378	193	11.86057
Think-pair share	51.5949	79	14.16435
Problem solving	59.7	112	12.52414

Source: Fieldwork, 2024

The distribution of students' post test scores across different testing strategies in financial accounting in Table 4.2.3 reveals significant variations in students' achievement. The data suggest that students in the control group taught using traditional lecture method performed significantly lower and more consistently, with an average score of 41.94 with a standard deviation of 11.86. On the other hand, in the experimental groups, learners who were instructed to utilise the Think-Pair-Share approach demonstrated a greater average score of 51.59, accompanied by a standard deviation of 14.16. This implies that in addition to raising student performance, the Think-Pair-Share strategy increased score variability, which may be an indication of how differently students responded to this cooperative learning environment.

With a mean score of 59.70 and a standard deviation of 12.52, the group that received instruction utilising the problem-solving technique had the best performance. In comparison to the other groups, the results suggest that students profited most from the problem-solving technique, as seen by their noticeably higher

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post-test results. The comparatively modest standard deviation indicates that pupils' achievement was consistently greater while using this strategy.

Table 4.2.4: Gain Scores for the Students in the Groups

Groups	Pre-test	Post-test	Mean Gain Score
Control	38.057	41.9378	3.8808
Think-pair share	44.3671	51.5949	7.2278
Problem solving	53.1339	59.7	6.5661

Source: Fieldwork, 2024

Table 4.2.4 shows the mean gain score of students in financial accounting taught using the Lecture Method, Think-Pair-Share, and Problem-Solving Method. The mean gain score, which is calculated as the difference in the pre-test and the post-test means score, provides insight on how effective each teaching method was. The Lecture Method, a more conventional technique, demonstrates a modest mean gain score of 3.8808, with students improving from an average pre-test score of 38.0570 to a post-test score of 41.9378. This shows that although there is some increase in student performance as a result of the lecture approach, it is not significant.

On the other hand, students who use the Think-Pair-Share technique get a much higher mean gain score of 7.2278, improving from 44.3671 on the pre-test to 51.5949 on the post-test. This suggests that Think-Pair-Share's collaborative method is more successful in improving students' comprehension and memorisation of the subject matter, which improves performance significantly. Furthermore, the approach

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to problem-solving also has a significant influence; the mean gain score is 6.5661. In the post-test, students' average scores rose from 53.1339 in the pre-test to 59.7000. Though the improvement is not as high compared to Think-Pair-Share, it is a significant increase and shows how problem-solving exercises help students understand and apply accounting principles more deeply.

Overall, the evidence points to the effectiveness of all three teaching techniques in terms of improving student proficiency in financial accounting, with Think-Pair-Share having the most influence. Problem solving and Think-Pair-Share are particularly beneficial. This emphasises how important interactive and cooperative teaching methods are for encouraging higher academic achievement.

4.2.2: Research Question

Research Question One: What is the level of Business Education students' academic achievement in Financial Accounting in Public Universities, Southwest, Nigeria?

To evaluate the research question, three categories were used to group the students' academic achievement level: low achievement level (0-49), moderate achievement level (50-69), and high achievement level (70-100) based on the pre-test scores from the achievement test. The category's mean scores and standard deviations were also calculated. The results presented in Table 4.2.2.1

Table 4.2.2.1: Level of students' Academic Achievement in Financial Accounting

Category of Achievement	Score Range	Number of Scores	Percentage %	Mean Score	Standard Deviation
Low Achievement	0-49	185	48.2%	36.75675	7.741
Moderate Achievement	50-69	154	40.10%	56.40909	5.4552
High Achievement	70-100	45	11.72%	74.66666	5.2656
Total		**384**		**167.8325**	**18.461**

Source: Fieldwork, 2024

Table 4.2.2.1 presents the analysis of the research question on the academic achievement levels of 384 students in Financial Accounting. This analysis offers important insights into the performance of the students. The finding revealed that out of the sample of 384 students, 185 fall within the low achievement group, with scores ranging from 0 to 49 with a mean score of 36.76 (SD = 7.74), the findings showed that

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48.2% of the students were in the low achievement group, suggesting substantial difficulties in learning the subject.

On the other hand, 154 students representing 40.10% of the participants fell into the Moderate achievement group, exhibiting more consistent performance although being below the high achievement criteria, with a mean score of 56.41 (SD = 5.46). The group's results are consistent with research which demonstrated how students move from mediocre to high accomplishment through the use of incremental instructional changes and the repetition of essential ideas.

Finally, 45 students, corresponding to 11.72% of the total study participants had excellent accomplishment scores, with a mean score of 74.67 (SD = 5.27), ranging from 70 to 100. Though this group is the smallest, its performance is excellent, which is in line with empirical research that high achievers frequently flourish in settings that present challenges and possibilities for advanced learning. In answer to the research question raised, the level of academic achievement of Business Education students in Public Universities in Southwest, Nigeria at an average level.

4.2.3: Test of Hypotheses

$H_0$1: There will be no significant combined effect of Think-Pair-Share teaching, Problem-Solving and Lecture teaching methods on academic achievement in Financial Accounting among Business Education students in public Universities in Southwest, Nigeria.

To test the hypothesis, One-way Analysis of Variance (ANOVA) was conducted. The results are reported in Table 4.2.3.1a, b, c, and d

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Table 4.2.3.1a Descriptive Statistics for students Achievement in financial Accounting using Problem solving, Think-pair-share and Lecture methods

Academic Achievement	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Lecture Method	193	41.9378	11.86057	0.85374	40.2539	43.6217	10	85
Think-pair-share	79	51.5949	14.16435	1.59361	48.4223	54.7676	20	90
Problem solving	112	59.7500	12.45713	1.17709	57.4175	62.0825	25	85
Total	384	49.1198	14.71917	0.75113	47.6429	50.5967	10	90

Source: Fieldwork, 2024

Table 4.2.3.1a presents descriptive statistics for students' academic achievement across three teaching methods: lecture, think-pair-Share, and problem-solving. Students taught using the problem-solving method achieved the highest mean score (59.75 ± 12.46), indicating superior performance compared to those taught with the think-pair-Share method (51.59 ± 14.16) and the lecture method (41.94 ± 11.86). The variability in scores, as indicated by the standard deviations, suggests that while the problem-solving method led to higher and more consistent scores, the lecture method had the least variation but the lowest overall achievement. The 95% confidence intervals confirm that the differences in mean scores are likely to be statistically significant, emphasising the effectiveness of the problem-solving method in enhancing academic achievement.

Table 4.2.3.2b: ANOVA result comparing students' achievement in Financial Accounting using problem solving, think-pair-share and Conventional lecture methods

Academic Achievement	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	23095.198	2	11547.599	73.470	.000
Within Groups	59883.292	382	157.174		
Total	82978.490	384			

Source: Fieldwork, 2024

Table 4.2.3.2b showed the ANOVA results for comparing students' academic achievement across three teaching methods: Problem-Solving, Think-Pair-Share, and Conventional Lecture. The ANOVA yields an F-statistic of 73.470 with a p-value of 0.000, indicating a highly significant difference in academic

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achievement scores among the teaching methods. The significant F-statistic indicates that the variability in scores due to the different teaching methods is much greater than the variability within each method group.

Decision: Since the probability value is less than 0.05 significance level, the null hypothesis was rejected and the study concludes that there is a significant combine effect of Think-Pair-Share teaching, Problem-Solving and Lecture teaching method on Business Education students' academic achievement in Financial Accounting in public Universities in Southwest, Nigeria.

Table 4.2.3.1c: Teaching Strategies Effect Sizes[a]

		Point Estimate	95% Confidence Interval	
			Lower	Upper
Academic Achievement	Eta-squared	.278	.204	.345
	Epsilon-squared	.275	.200	.341
	Omega-squared Fixed-effect	.274	.200	.341
	Omega-squared Random-effect	.159	.111	.205

a. Eta-squared and Epsilon-squared are estimated based on the fixed-effect model.

Table 4.2.3.1c shows the effect size estimates for students taught by think-pair-share, problem-solving, and traditional lecture approaches. Under a fixed-effect model, the eta-squared (η2η^2η2) and epsilon-squared (ε2ε^2ε2) statistics show that around 27.8% and 27.5% of the variance in academic achievement can be attributed to these teaching methods under a fixed-effect model. The estimations' 95% confidence ranges, which span around 20% to 34%, suggest that these methodologies have a moderate to big influence. In a similar vein, the Omega-squared fixed-effect estimate indicates that these instructional strategies account for 27.4% of the variance, confirming the significant influence these methods have on student performance.

With a confidence range spanning from 11.1% to 20.5%, the point estimate decreases to 15.9% when taking the Omega-squared statistic into account under a random-effect model. This lower number implies that there may be some heterogeneity in the efficiency of these instructional methods across various groups or circumstances. The random-effect model's more cautious estimate draws attention to possible

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disparities in results when these strategies are employed in different educational environments, even while the fixed-effect model offers robust estimates demonstrating a considerable influence. All things considered; these results highlight the effectiveness of the teaching methods on students' academic achievement.

Table 4.2.3.1d: Multiple Comparisons

Dependent Variable: Academic Achievement

(I) Strategy	(J) Strategy	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
Lecture Method	Think-Pair-share	-9.65711*	1.67449	.000	-12.9495	-6.3647
	Problem solving	-17.81218*	1.48920	.000	-20.7403	-14.8841
Think-Pair-share	Lecture Method	9.65711*	1.67449	.000	6.3647	12.9495
	Problem solving	-8.15506*	1.84198	.000	-11.7768	-4.5333
Problem solving	Lecture Method	17.81218*	1.48920	.000	14.8841	20.7403
	Think-Pair-share	8.15506*	1.84198	.000	4.5333	11.7768

*. The mean difference is significant at the 0.05 level.

Table 4.2.3.3d shows the Tukey's post-hoc analyses, required to determine which instructional strategies differ substantially from one another. The results show that students taught using the Think-Pair-Share method scored 9.66 points higher on average than those taught with the Lecture Method, with this difference being statistically significant at the 0.05 level (p = .000). When comparing the Lecture Method to the Problem-Solving methods, the latter outperformed the former by 17.81 points, also with a significant difference (p = .000). Furthermore, in the comparison between Think-Pair-Share and Problem-Solving teaching methods, the Problem-Solving method led to an average increase of 8.16 points in academic achievement over Think-Pair-Share, and this difference is likewise statistically significant (p = .000). These significant mean differences underscore the effectiveness of both the Think-Pair-Share and Problem-Solving methods over the traditional Lecture approach in enhancing student academic performance.

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In the final analysis, there was a statistically significant difference in students' academic achievement across the different teaching methods, as determined by one-way ANOVA (F;2, 382) = 73.470, p = .000). A Tukey post hoc test revealed that students taught using the Think-Pair-Share method scored significantly higher (9.66 ± 1.67 points, p = .000) compared to those taught using the Lecture method. Additionally, the Problem-Solving method led to a significantly greater improvement (17.81 ± 1.49 points, p = .000) in academic achievement compared to the Lecture method. Moreover, when comparing the Think-Pair-Share and Problem-Solving methods, the Problem-Solving method resulted in a statistically significant higher score (8.16 ± 1.84 points, p = .000). These findings highlight the superior effectiveness of both the Problem-Solving and Think-Pair-Share methods over the traditional Lecture approach in enhancing student academic performance.

$H_0$2: There will be no significant interaction effect of the use of Think-Pair-Share, Problem-Solving, Lecture teaching methods and gender on academic achievement in Financial Accounting among Business Education students in public Universities in Southwest, Nigeria.

To test the hypothesis, Two-way Analysis of Variance (ANOVA) was conducted. The results are reported in Table 4.2.3.2 a, b and c

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Table 4.2.3.2a: Descriptive Statistics

Dependent Variable: Academic Achievement

Gender	Teaching Strategies	Mean	Std. Deviation	N
Male	Lecture Method	40.2500	12.47455	60
	Think-pair-share	53.8235	12.81228	17
	Problem solving	61.5484	11.95781	31

	Total	48.5000	15.57046	108
Female	Lecture Method	42.6992	11.54043	133
	Think-pair-share	50.9839	14.55064	62
	Problem solving	59.0617	12.64748	81
	Total	49.3623	14.39441	276
Total	Lecture Method	41.9378	11.86057	193
	Think-pair-share	51.5949	14.16435	79
	Problem solving	59.7500	12.45713	112
	Total	49.1198	14.71917	384

Source*:* Fieldwork, 2024

The descriptive statistics in Table 4.2.3.2a present an overview of students' academic achievement based on gender and the teaching strategies employed. For male students, the Problem-Solving method resulted in the highest mean score (M = 61.55, SD = 11.96), followed by the Think-Pair-Share method (M = 53.82, SD = 12.81), and the Lecture method (M = 40.25, SD = 12.47). The total mean score for male students across all teaching strategies was 48.50 (SD = 15.57), indicating that male students performed better with more interactive teaching methods, particularly the Problem-Solving approach, as compared to the traditional Lecture method.

For female students, a similar pattern emerged, with the Problem-Solving method leading to the highest academic achievement (M = 59.06, SD = 12.65), followed by the Think-Pair-Share method (M = 50.98, SD = 14.55), and the Lecture method (M = 42.70, SD = 11.54). The overall mean for female students across all strategies was slightly higher (M = 49.36, SD = 14.39) than for male students. When comparing the total mean scores across all students and strategies, the Problem-Solving method consistently resulted in the highest academic performance (M = 59.75, SD = 12.46), while the Lecture method produced the lowest (M = 41.94, SD = 11.86). These results suggest that both male and female students benefit more from interactive and problem-oriented teaching strategies, with the Problem-Solving method being particularly effective in enhancing academic achievement.

Marginal Means of Students Academic Achievement

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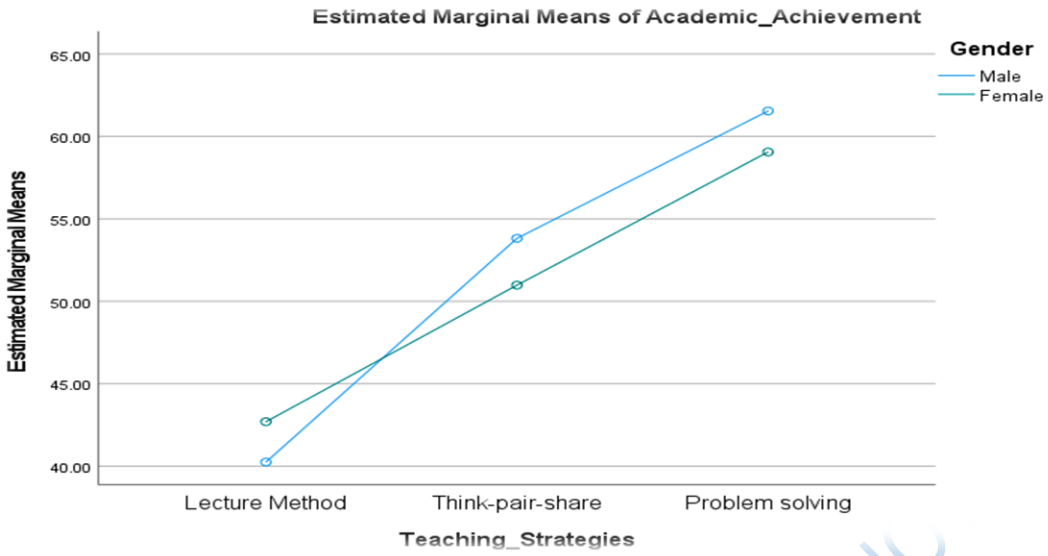


Figure 4.1 showing Plot of the Results

The plot of the mean of students' academic achievement score for each of the group of gender and teaching strategy are plotted in a line graph as shown in figure 4.1. From the graph, the mean plot demonstrates how gender affects how well various teaching methods work for students' academic achievement. In every teaching approach, male students consistently do better than female students; the difference grows as the strategies become more engaging. For both genders, the Problem-Solving approach produces the best academic accomplishment; nevertheless, the effect is more noticeable for males, who exhibit the most progress. This implied that interactive teaching tactics such as Think-Pair-Share and Problem-Solving are beneficial to all students, but that male students profit more from them than female students do. This highlights the need of taking gender into account when choosing instructional strategies.

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Table 4.2.3.2b: ANOVA Result showing Gender Interaction Effects of Think-pair-share, Problem-solving and Lecture Methods on Students' Academic Achievement

Dependent Variable: Academic Achievement					
Source	Type III Sum of Squares	Df	Mean Square	F	Sig.
Corrected Model	23589.446[a]	5	4717.889	30.028	.000
Intercept	661533.957	1	661533.957	4210.538	.000
Gender	57.586	1	57.586	.367	.545
Teaching Strategies	21437.915	2	10718.958	68.224	.000
Gender * Teaching Strategies	493.493	2	246.747	1.570	.209
Error	59389.043	378	157.114		
Total	1009476.000	384			
Corrected Total	82978.490	383			

a. R Squared = .284 (Adjusted R Squared = .275)

A two-way ANOVA was conducted that examined the effect of gender and teaching strategy on students achievement, the findings in Table 4.2.3.2b shows that the model has a substantial overall impact on students' academic achievement (F(5, 378) = 30.028, p =.000), indicating that the model's various components and teaching methods have a combined effect on students' achievement. Academic achievement is significantly impacted by the teaching methods alone (F (2, 378) = 68.224, p =.000), underscoring the significance of the instructional approach. The efficiency of the teaching methods did not substantially differ between male and female students, nevertheless, as indicated by the lack of statistical significance in the gender and teaching methods interaction (F (2, 378) = 1.570, p =.209).

Decision: Since the probability value is greater than 0.05 significance level, the null hypothesis was accepted and it was concluded that there is no significant main effect of gender on academic achievement (F (1, 378) =.367, p =.545), indicating that gender by itself does not significantly affect students' academic achievements in this situation.

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Table 4.2.3.2c: Multiple Comparisons

Dependent Variable: Academic Achievement

Tukey HSD

(I) Teaching Strategies	(J) Teaching Strategies	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
Lecture Method	Think-pair-share	-9.6571*	1.67417	.000	-13.5964	-5.7178
	Problem solving	-17.8122*	1.48891	.000	-21.3156	-14.3088
Think-pair-share	Lecture Method	9.6571*	1.67417	.000	5.7178	13.5964
	Problem solving	-8.1551*	1.84163	.000	-12.4884	-3.8217
Problem solving	Lecture Method	17.8122*	1.48891	.000	14.3088	21.3156
	Think-pair-share	8.1551*	1.84163	.000	3.8217	12.4884

Based on observed means.
The error term is Mean Square (Error) = 157.114.
*. The mean difference is significant at the .05 level.

Since there was no gender interaction effect in Table 4.2.3.2b, the Tukey HSD post hoc analysis reveals significant differences in academic achievement between the various teaching strategies. Students taught using the Think-Pair-Share method scored significantly higher than those taught using the Lecture Method, with a mean difference of 9.66 points (p = .000). Moreover, students instructed with the Problem-Solving method outperformed those in the Lecture Method by 17.81 points, also a statistically significant difference (p = .000). When comparing the Think-Pair-Share and Problem-Solving methods, the Problem-Solving method led to an average increase of 8.16 points in academic achievement, which is statistically significant as well (p = .000). These results clearly indicate that both the Think-Pair-Share and Problem-Solving methods are more effective than the traditional Lecture method, with Problem-Solving showing the greatest impact on student academic achievement.

Decision: Since the significant level of the gender and teaching methods is greater than 0.05, the hypothesis is not rejected and the study concludes that there is no significant interaction effect of the use of Think-Pair-Share, Problem-Solving, Lecture teaching methods and gender on Business Education students' academic achievement in Financial Accounting in public Universities in Southwest, Nigeria.

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$H_0$3: There will be no significant difference between the academic achievement in financial accounting among Business Education students taught using the Think Pair-Share method and those taught using the lecture method in public universities in southwest Nigeria.

To test the hypothesis, dependent sample t test (paired sample t test) was conducted. The results are reported in Table 4.2.3.3a, b and c.

Table 4.2.3.3a: Descriptive statistics for students' Achievement in Think pair share and Lecture methods

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Think-Pair-Share	51.5949	79	14.16435	1.59361
	Lecture Method	40.7595	79	11.61036	1.30627

Source: Fieldwork, 2024

Table 4.2.3.3a shows the mean scores of students' utilisation of Think pair share teaching method and those using lecture teaching method. The result indicates a meaningful difference in the mean score of utilisation of Think pair share teaching method (51.59± 14.16) and those using lecture teaching method (40.75± 11.61). This indicates that using Think-pair share teaching strategy gives a higher student achievement in Financial Accounting than adopting a conventional teaching method (lecture method).

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Table 4.2.3.3b: Paired Samples t-test result showing difference between Think pair share and Lecture teaching methods

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			

Pair 1	Think-pair share teaching Method Lecture teaching Method	10.83544	17.44767	1.96302	6.92738	14.74351	5.520	78	.000

Source*:* Fieldwork, 2024

A test for the difference using the paired sampled t-test was carried out to determine whether there is a significant difference in the mean achievement scores of students who used Think pair share method and lecture method. The result in table 4.2.3.3a and 4.2.3.3b indicates that the mean score (51.59± 14.16) of students who utilised Think pair share teaching method is significantly different (t = 5.520, *df* = 78, $p<0.01$) than the mean score of students using lecture teaching method (40.75± 11.61).

Decision: Since the significant value is less than the 5% level of significance, the null hypothesis was rejected and it was concluded that there is a significant difference between the academic achievement of Business Education students in Financial Accounting taught using the Think Pair-Share method and those taught using the lecture method in public universities in southwest Nigeria.

Table 4.2.3.3c Think-pair share and Lecture Methods Effect Sizes

			Standardiser[a]	Point Estimate	95% Confidence Interval	
					Lower	Upper
Pair 1	Think-pair share Lecture Method	Cohen's d	59.70	110	12.52414	1.19413
		Hedges' correction	40.8545	110	10.88036	1.03740

a. The denominator used in estimating the effect sizes.
Cohen's d uses the sample standard deviation of the mean difference.
Hedges' correction uses the sample standard deviation of the mean difference, plus a correction factor.

The Think-Pair-Share (TPS) technique and the Lecture technique's impact sizes on students' academic achievement are robustly compared in Table 4.2.3.3c. Cohen's d and Hedges' adjustment were the two standardisers used in the analysis. With a point estimate of 17.44767 for Cohen's d and 17.53212 for Hedges' adjustment, the results show a significant effect size. According to these calculations, the TPS approach outperforms the lecture method in terms of its influence on student achievement.

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The reliability of these results is further supported by the 95% confidence intervals for both effect sizes, which show a similar range for Hedges' correction and a lower limit of.378 and an upper bound of.860 for Cohen's d. The robustness of the results is further supported by the strong agreement between the two measures, even after applying a small adjustment factor in Hedges' correction. The significant impact size highlights how well the Think-Pair-Share approach works to improve academic achievement, especially when contrasted with conventional lecture-based training.

$H_0$4: There will be no significant difference between the academic achievement in financial accounting among Business Education students taught using Problem-Solving method and those taught using Lecture method in public Universities in Southwest, Nigeria.

To test the hypothesis, dependent sample test (paired sample t) analysis was conducted. Data collected on students' achievement scores from Problem-solving and Lecture methods were subjected to paired sample t test. The results are reported in Table 4.2.3.4a, b and c.

Table 4.2.3.4a: Descriptive Statistics for students Achievement in Problem-solving, and Lecture methods

	Mean	N	Std. Deviation	Std. Error Mean
Problem-solving	59.70	112	12.52414	1.19413
Lecture Method	40.8545	112	10.88036	1.03740

Source: Fieldwork, 2024

Table 4.2.3.4a shows the mean scores of students exposed to problem solving method and conventional lecture methods. The result indicates a meaningful difference in the mean score of students exposed to problem solving teaching method (59.70± 12.52) while that of the conventional lecture method (40.85± 10.88).

Table 4.2.3.4b: Paired Samples t test result showing difference between problem-solving and Conventional lecture method

	Paired Differences	T	Df	Sig.

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	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			(2-tailed)
Problem Solving Lecture Method	18.84545	17.33014	1.65236	15.57052	22.12039	11.405	109	.000

Source: Fieldwork, 2024

A test for the difference using the paired sampled t-test was used to determine whether there is a significant difference in the mean achievement scores of students who utilised problem solving Method and conventional lecture method.

Decision: The result in table 4.2.3.4a and 4.2.3.4b indicates that the mean score (59.70± 12.52) of students who utilised problem-solving teaching method is significantly different (t = 11.405, *df* = 109, $p<0.01$) than the mean score of students who utilised conventional lecture method (40.85± 10.88). Since the significant value is less than the 5% level of significance, the null hypothesis was rejected and it was concluded that there is a significant difference between the academic achievement of Business Education students in financial accounting taught using Problem-Solving method and those taught using Lecture methods in public Universities in Southwest, Nigeria.

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Table 4.2.3.4c Problem solving and Lecture Methods Effect Sizes

		Standardiser[a]	Point Estimate	95% Confidence Interval Lower	Upper
Problem-solving Lecture Method	Cohen's d	17.33014	1.087	0.850	1.322
	Hedges' correction	17.39005	1.084	0.847	1.317

a. In order to estimate the effect sizes, the denominator is utilized. The sample standard deviation of the mean difference is used in Cohen's d. The sample standard deviation of the mean difference plus a correction factor are used in Hedges' correction.

Using Cohen's d and Hedges' adjustment, the analysis in Table 4.2.3.4c compares the effect sizes between the Problem-Solving Method and the Lecture Method. Cohen's d has a point estimate of 17.33014 with a 95% confidence interval that spans from 0.850 to 1.322. The point estimate is much larger than 0, suggesting that students exposed to the problem-solving method did better on average than those taught using the lecture method. This suggests a high positive influence of the problem-solving method over the lecture method.

Furthermore, Cohen's d results were corroborated by Hedges' adjustment, which corrects for small sample size bias. This correction produced a point estimate of 17.39005 with a confidence range of 0.847 to 1.317. The benefit of the Problem Solving method in improving students' problem-solving abilities is reinforced by the closeness of the confidence intervals in both measures, indicating the dependability of these results.

These results are in line with earlier studies that have continuously demonstrated that active learning techniques, such as problem-solving method, outperform more passive teaching techniques, such as lectures, in terms of student engagement and academic performance.

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$H_0$5: There will be no significance difference between the pre-test and post-test academic achievement scores of students taught Financial Accounting using Think-Pair-Share, Problem-Solving and Lecture method in public Universities in Southwest, Nigeria.

To test the hypothesis, dependent t test (paired sample t test) was conducted. Data collected on students' pre-test and post-test scores from problem solving, Think pair share, and Lecture methods were subjected to dependent t test. The results are reported in Table 4.2.3.5abc.

Table 4.2.3.5a: Descriptive Statistics for students pre-test and post-test scores

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pre-test scores	43.7526	384	13.66988	.69759
	Post-test scores	49.0807	384	14.68792	.74954

Source: Fieldwork, 2024

Table 4.2.3.5a shows the pre-test and post-test mean scores of students exposed to problem-solving, think-pair-share and conventional lecture methods. The result indicates a difference in the pre-test scores (43.75± 13.66) and post-test mean scores of students exposed to different teaching method (49.08± 14.68). This result indicates that there is an improvement in the students' achievement scores after exposing them to the treatments.

Table 4.2.3.5b: Paired Samples t test result showing difference between pre-test and post-test scores

	Paired Differences							
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper	t	df	Sig. (2-tailed)
Pre-test Scores Post-test Scores	-5.32812	13.63231	.69567	-6.69594	-3.96031	-7.659	383	.000

Source: Fieldwork, 2024

A test for the difference using the paired sampled t-test was used to determine whether there is a significant difference in the pre-test mean score and post-test mean score of students who utilised problem solving, think-pair-share and conventional lecture method. The result in table 4.2.3.5a and 4.2.3.5b indicates that the pre-test mean score (43.75± 13.66) is significantly different (t = -7.659, *df* = 383, $p<0.01$) than the post-test mean score of students who utilised problem solving, think-pair-share and conventional lecture method (49.08± 14.68).

Decision: Since the significant value is less than the 5% level of significance, the null hypothesis was rejected and it was concluded that there is a significance difference between the pre-test and post-test academic achievement scores of students taught Financial Accounting using Think-Pair-Share, Problem-Solving and Lecture method in public Universities in Southwest, Nigeria.

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Table 4.2.3.5c Pre-test and Post-test Effect Sizes

		Standardiser[a]	Point Estimate	95% Confidence Interval	
				Lower	Upper
Pre-test Scores	Cohen's d	13.63231	-.391	-.494	13.63231
Post-test Scores	Hedges' correction	13.64567	-.39	-.494	13.64567

a. In order to estimate the effect sizes, the denominator is utilized. The sample standard deviation of the mean difference is used in Cohen's d. The sample standard deviation of the mean difference plus a correction factor are used in Hedges' correction.

Cohen's d and Hedges' adjustment, which both quantify the extent of the difference between the two sets of scores, were used to compute the effect sizes for the pre-test and post-test scores. A point estimate of 13.63231, with a 95% confidence interval spanning from -0.494 to -0.391, was obtained using Cohen's d. This implies that the pre-test and post-test scores differ significantly, pointing to a large impact size. Hedges' correction yielded a comparable point estimate of 13.64567 with a nearly same confidence range of -0.494 to -0.390. This correction accounts for potential bias in small sample sizes. These findings demonstrate the efficacy of the intervention or teaching method used between the two tests by confirming that the post-test scores are considerably higher than the pre-test levels. The participants' scores improved as a result of the intervention of innovative teaching method.

Table 4.2.4: Summary of Results

S/N	Hypotheses	Result	Decision
1	There will be no significant combined effect of Think-Pair-Share teaching, Problem-Solving and Lecture teaching method on Business Education students' academic achievement in Financial Accounting in public Universities in Southwest, Nigeria	$F_{(2, 382)}$ =73.470, prob.< 0.05)	There is a significant combined effect of Think-Pair-Share teaching, Problem-Solving and Lecture teaching method on Business Education students' academic achievement in Financial Accounting in public Universities in Southwest, Nigeria
2	There is will be no significant interaction effect of the use of Think-Pair-Share, Problem-Solving, Lecture teaching methods and gender on Business Education students' academic achievement in Financial Accounting in public	(F(2, 378) = 1.570, p =.209).	There is no significant interaction effect of the use of Think-Pair-Share, Problem-Solving, Lecture teaching methods and gender on Business Education students' academic achievement in Financial Accounting in public

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	Universities in Southwest, Nigeria		Universities in Southwest, Nigeria
3	There will be no significant difference between the academic achievement of business education students in financial accounting taught using the Think Pair-Share method and those taught using the lecture method in public universities in southwest Nigeria.	(t = 5.520, *df* = 78. *Prob*< 0.05)	There is a significant difference between the academic achievement of business education students in financial accounting taught using the Think Pair-Share method and those taught using the lecture method in public universities in southwest Nigeria.
4	There will be no significant difference between the academic achievement of business education students in financial accounting taught using Problem-Solving method and those taught using Lecture methods in public Universities in Southwest, Nigeria	(t = 11.405, *df* = 109. *Prob*= 0.05)	There is a significant difference between the academic achievement of business education students in financial accounting taught using Problem-Solving method and those taught using Lecture methods in public Universities in Southwest, Nigeria
5	There will be no significance difference between the pre-test and post-test academic achievement scores of students taught Financial Accounting using Think-Pair-Share, Problem-Solving and Lecture method in public Universities in Southwest, Nigeria	(t = -7.659, *df* = 383. *Prob*< 0.05)	There is a significance difference between the pre-test and post-test academic achievement scores of students taught Financial Accounting using Think-Pair-Share, Problem-Solving and Lecture method in public Universities in Southwest, Nigeria

Source: Fieldwork, 2024

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4.3 Discussion of the Findings

The study examined the effects of Think-Pair-Share and Problem-Solving teaching method on academic achievement in Financial Accounting among Business Education students in Public Universities, Southwest, Nigeria. From the descriptive analysis, the distribution of gender and group assignments

among the 384 students who participated in the study that examined the effects of various teaching methods, including traditional lectures, Think-Pair-Share, and problem-solving on students' academic achievement in Financial Accounting; from the finding, among the 193 male participants, the Think-Pair-Share (17) and problem-solving (31) groups had fewer members than the control group (60). On the other hand, the majority of the 276 female participants with 62 in Think-Pair-Share and 81 in problem-solving were part of the control group (133). This distribution shows that a higher percentage of students, especially female students make up the control group and a lower number of students participated in the experimental groups.

The current study's findings, which examine the effects of various teaching methods on students' academic achievement in Financial Accounting, are in line with those of other studies conducted in similar educational contexts. In particular, the lecture method produced a marginal 3.88 rise, suggesting that it has little potential to improve student performance. This is in line with research results from a study done in one of the states in Nigerian (Abia state) that sought to ascertain the impact of an instructional technique called Think-Pair-Share (TPS) on students' academic performance and self-efficacy in secondary school Financial Accounting. The researchers found that the TPS instructional strategy was more effective than conventional teaching methods (CTM) in improving students' academic performance and self-efficacy in financial accounting[1]. In this current study, the TPS technique demonstrated a notable mean gain of 7.23, reinforcing the previous conclusion that this strategy greatly enhances students' understanding and retention of the material. Furthermore, the problem-solving strategy in this study yielded a notable mean gain of 6.57, showing that even if its overall efficacy was somewhat lower than that of Think-Pair-Share, it nevertheless provided students with a solid basis for applying their knowledge. This result is consistent with another study that looked at how the Think-Pair-Share and Jigsaw approaches affected students' performance in Principles of Accounting at institutions in North-eastern Nigeria. In the study, students' academic performance was significantly impacted by both the

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Think-Pair-Share and the Jigsaw puzzle approaches, yielding superior outcomes than traditional methods[2].

These findings show that innovative approaches to teaching, such as Think-Pair-Share and problem-solving, are superior to standard lectures in raising students' academic achievement in Financial Accounting. Adopting these tactics in the classroom will greatly improve student engagement, understanding, and retention, which will eventually lead to higher academic achievements, according to the data from various researches. In order to create a more engaged and productive learning environment, instructors are advised to include these instructional methods during classroom instruction.

Findings from research question one revealed that the level of Business Education students academic achievement in Financial Accounting in public universities in Southwest, Nigeria was an average level. The findings showed that 48.2% of the students were in the low achievement group, suggesting substantial difficulties in learning the subject. According to research, students who score lower on achievement scales frequently gain from individualised instruction and focused remediation. In addition, students in the low achievement group significantly improved their comprehension of difficult subjects when teachers used customised teaching strategies[3]. This implies that there is great opportunity to improve these students' Financial Accounting performance by adopting a more interactive and collaborative teaching strategies and methods. Also, from previous findings, it was observed that students with average performance range will greatly benefit from extra help or cooperative learning, especially in subjects where they consistently do well but not exceptionally[4].

Finally, students who perform above average from the results of the findings, corresponding to11.72% of the total study participants had excellent accomplishment scores. Though this group is the smallest, its performance is excellent, which is in line with empirical research that high achievers frequently flourish in settings that present challenges and possibilities for advanced learning. The report goes on to say that by strengthening knowledge and abilities, high achievers and moderate achievers alike can benefit from a collaborative learning environment where high achievers can mentor peers[5].

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Analysis of hypothesis one shows a significant combined effect of Think-Pair-Share teaching, Problem-Solving and Lecture teaching method on Business Education students' academic achievement in Financial Accounting in public Universities in Southwest, Nigeria. The finding could potentially be attributed to the synergistic benefits of these teaching approaches. TPS encourages students to actively participate in collaborative learning and critical thinking, while problem-solving strengthens analytical abilities by pushing students to apply theoretical information to real-world situations[6]. Even though it is more conventional, the lecture technique offers systematic material delivery and basic knowledge. Combining these techniques result in a more thorough comprehension of financial accounting topics by fostering a balanced learning environment that takes into consideration a variety of learning requirements and styles. By utilizing a combination of TPS, problem-solving, and lecture techniques, educators can cater to a diverse range of students' learning preferences and needs. This comprehensive approach not only enhances students' understanding of financial accounting but also enables them to develop a well-rounded skill set that is essential in the business world. By encouraging active participation, critical thinking, and analytical reasoning, educators can better prepare students for success in their future careers[7].

Furthermore, by integrating learners in several cognitive processes using different teaching strategies as needed in the teaching and learning process encourages deeper learning and retention. Students are encouraged to investigate, discuss, and apply information through the interactive nature of TPS and problem-solving techniques. This higher-order thinking is then reinforced by the methodical way that the content is presented in lectures. Through active processing and internalization of the knowledge, this multimodal method guarantees that students are not just learning but are also improving their academic performance. Adopting different teaching strategies in classroom instruction often improve students' continued interest and enthusiasm which in turn increase their chances of success in Financial Accounting[8].

These findings are in line with previous studies who also found similar result for instance, in a study that examined how well the TPS technique encourages critical thinking in nursing students found that TPS improves student engagement and fosters a deeper comprehension of difficult subjects by giving students

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enough time to reflect, engage in peer discussion, and share with the wider group[9]. This cooperative discussion approach is especially applicable to Financial Accounting, since active student engagement may foster the development of the necessary analytical and critical thinking abilities. TPS can greatly enhance academic performance by promoting critical thinking and active learning, both of which are essential for mastering financial accounting.

Similarly, a study on guided reading sessions emphasises how well this teaching method may integrate social and cognitive learning components. By incorporating TPS into the educational process, students are able to improve their comprehension abilities while also participating in insightful conversations that foster a better grasp of the material[10]. When it comes to Financial Accounting, where understanding intricate financial concepts is crucial, using TPS can help students understand the content more thoroughly and do better academically.

The efficacy of TPS is further supported by a study that demonstrates how TPS promotes active student participation and gives them chances to present their viewpoints, which improves cognitive understanding[11]. Applying this in Financial Accounting, TPS can help students actively engage with challenging financial concepts, leading to a better grasp of the subject matter and, consequently, higher academic achievement.

Apart from TPS's advantages, the problem-solving approach is essential for improving students' academic achievement. The significance of innovative problem-solving technique in education cannot be overemphasised, as this technique enables learners to utilise their prior knowledge, experiment and uncover new material and ideas. This approach can dramatically increase students' comprehension and application of accounting concepts, which will improve their academic performance in the field of Financial Accounting, where problem-solving abilities are critical for evaluating financial data and reaching well-informed conclusions[12].

Even though it is sometimes critiqued for being passive, the lecture approach can be beneficial in some learning environments.

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Combining these three teaching strategies; Think-Pair-Share, Problem-Solving, and Lecture creates a strong learning environment that meets the requirements of a wide range of pupils. TPS promotes critical thinking and active engagement; problem-solving strengthens analytical abilities and knowledge application; and lectures give the required academic context. When combined, these strategies can greatly improve the academic performance of Business Education students in Financial Accounting by offering a well-rounded curriculum that encourages comprehension and application of difficult financial ideas.

According to the analysis of hypothesis two, the academic achievement of Business Education students in Financial Accounting at public universities in Southwest Nigeria has no significant interaction effect by the use of Think-Pair-Share, Problem-Solving, Lecture teaching methods, and gender. There could be a number of reasons for the lack of a significant interaction effect between gender and the teaching methods (Think-Pair-Share, Problem-Solving, Lecture) on the academic achievement of Business Education students in Financial Accounting. One possibility is that the instructional strategies used may naturally foster an inclusive learning environment that is advantageous to all students, regardless of gender. The Think-Pair-Share approach, for example, promotes group work and peer debate, which may aid in filling in knowledge gaps, and problem-solving techniques frequently highlight application and critical thinking, catering to a range of learning styles. Given that both male and female students interact with the material and activities in a comparable way, this instructional approach's universality may lessen the impact of gender disparities on academic achievement[9]. It is also probable that there are little to no gender disparities in academic accomplishment in the particular environment where the research was conducted, indicating that both male and female students perform equally well when exposed to certain teaching strategies. This could be a reflection of more general social shifts in which the conventional gender gaps in education are less noticeable, especially in areas like Business Education. Furthermore, the interaction between gender and teaching style may not be as important to students' academic achievement as their general drive, past knowledge, and study habits. Consequently, the lack of a significant interaction implies that any gender-related disparities in academic achievements may be overshadowed by the efficiency of the teaching strategies, resulting in equal levels of performance for all research participants[9].

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The study's findings, which show no significant interaction effect between gender and the teaching strategies (Think-Pair-Share, Problem-Solving, and Lecture) on the academic achievement of Business Education students in Financial Accounting, are consistent with previous research highlighting the minimal influence of gender on academic performance, especially in subjects that place a strong emphasis on collaborative learning. For example, a study finding showed that there is no relationship between gender and students' math performance[9]. This suggested that teaching strategies might overcome gender differences in academic performance.

Similarly, a finding from a study that utilises a cooperative teaching technique, observed no significant variations in the post-test mean scores of male and female students, indicating that good teaching practices may generate an egalitarian learning environment where both genders do equally well [13]. These findings provide credence to the idea that gender's ability to affect academic achievement decreases when teaching strategies emphasise participation and group projects, as in the Think-Pair-Share method. Overall, it is evident that the way material is presented and the methods used to engage students can greatly impact achievement levels and help to level the playing field between genders. By fostering a collaborative and interactive learning environment, teachers can create opportunities for all students to succeed regardless of gender. This highlights the importance of incorporating diverse teaching strategies that cater to the needs and strengths of all students, ultimately promoting equal educational outcomes.

A study on the effects of cooperative and problem-solving learning strategies on biology students' academic achievement in Senior Secondary schools in Delta central senatorial district of Delta State showed that there were no appreciable gender disparities in the benefits that students at different score levels received from the instructional approach[6]. The greatest advantage was shown for high scorers, with medium and low scorers following suit. This suggests that the efficacy of instructional techniques is not dependent on specific demographic factors. These results imply that similar academic results may be attained by all students, regardless of gender, when teaching strategies are created to take into account varied learning styles. Overall, these findings highlight the importance of tailoring educational approaches to meet the diverse needs of students. By focusing on individual learning styles rather than demographic

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factors such as gender, educators can help all students achieve academic achievement. This study underscores the potential for inclusive teaching strategies to level the playing field and ensure equal opportunities for all pupils to excel in their education. Ultimately, it supports the notion that effective instruction can benefit students of all backgrounds and abilities.

Additionally, a study that focused on gender and specifically looked at how students performed in cataloguing and classification courses in Anambra State's tertiary institutions revealed that the think-pair-share instructional teaching method improved students' academic achievement in these courses. Once more, the results of the think-pair-share and lecture methods showed that gender had no noticeable impact on students' overall achievement[11].

Crucially, there were no appreciable variations in performance according to gender or score range. This supports the claim that cooperative learning environments and student-centred teaching strategies may successfully close the achievement gap between genders and provides every student the same chance to succeed. These results suggest that implementing cooperative learning strategies, such as the TPS approach, can benefit all students, regardless of their gender or initial level of academic achievement. Teachers can help close the achievement gap and guarantee that every student has the chance to succeed by fostering a student-centred environment that encourages peer collaboration in class activities. Students will also gain confidence in their ideas through peer feedback and additional ideas from their partners[14].

The results of this study, however, are in conflict with a finding from another study. The results of this earlier study, which looked at how cooperative and problem-solving teaching strategies affected the academic achievement of students in financial accounting in a few chosen secondary schools in Lagos State, showed a notable disparity between the academic achievement of male and female students in financial accounting. The study concluded that male students performed better than the female students in the financial accounting achievement test[15].

Overall, the data from this research is similar in showing that the use of learner-centred, collaborative teaching approaches creates an inclusive learning environment where gender interaction does not significantly impact academic attainment. The results imply that a student's academic achievement in

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financial accounting is mostly determined by the efficacy of the teaching tactics used, not by gender. This is consistent with other findings showing that pedagogical techniques matter more to educational results than demographic characteristics and that all children may succeed academically when they are involved in inclusive, successful teaching practices.

Findings from hypothesis three revealed a significant difference between the academic achievements of Business Education students in Financial Accounting taught using the Think Pair-Share method and those taught using the lecture method in public universities in southwest Nigeria. This result is consistent with earlier research comparing the efficacy of traditional lecture-based instruction with active learning methodologies, namely the Think-Pair-Share (TPS) method. TPS and other cooperative learning strategies greatly improve student learning and retention by encouraging communication and critical thinking[16].The interactive and captivating characteristics of the Think-Pair-Share (TPS) approach are partly responsible for the significant difference in academic achievement between students taught using the lecture method and those taught Business Education using TPS at public universities in Southwest Nigeria. The TPS approach actively incorporates students in the learning process, in contrast to typical lectures, when students listen to material without question.

Studies on active learning strategies often produce higher learning results for students than passive approaches like lectures[17]. Moreover, TPS improve students' academic performance and self-efficacy in Financial Accounting[1]. These studies collectively support the idea that active participation through methods like TPS can create a more dynamic and effective learning environment than traditional lectures. Through peer collaboration, concept discussions, and idea sharing, this approach helps students retain and enhance their comprehension of the subject matter. Students taught using the think-pair-share strategy achieve significantly better results than those taught using conventional teaching methods[11].

The instant feedback that students receive during the learning process is another important element that significantly contributes to TPS's efficacy. Students may promptly clear up misunderstandings and questions in pairs or groups and get prompt assistance from classmates and the teacher. In contrast, feedback from lectures is frequently withheld until after exams. One of the main reasons for the notable

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accomplishment gap between the two teaching approaches is that students' learning outcomes are improved by prompt reinforcement of accurate information and the chance to make corrections on the spot[7].

Additionally, because students are encouraged to analyse and debate accounting problems individually, pair up with a colleague and thereafter share their findings with the general class, the TPS teaching method thus fosters critical thinking and problem-solving abilities in learners. In addition to increasing student engagement, this collaborative method fosters the higher-order thinking abilities that are necessary for completing challenging courses like financial accounting. However, this kind of engagement and critical thinking is frequently absent from the typical lecture approach, which results in less effective learning. The results of the study show that, as a result, students who are taught using the TPS teaching method typically perform better academically[8].

The finding is corroborated by prior research, for example, a study on how students in colleges in North-eastern Nigeria performed in principles of accounting when using the jigsaw and think-pair-share methods was conducted and the results indicated that students' academic achievement in Principles of Accounts at North Eastern Nigerian Colleges of Education was significantly impacted by think-pair-share techniques and it was concluded that students who learn using the think-pair-share method are able to achieve better results[18]. Furthermore, students in the TPS cooperative learning paradigm are able to develop important skills such as teamwork, communication, and critical thinking, which are essential for success in both academic and professional settings. The interactive nature of TPS encourages students to actively participate in their own learning process, leading to a deeper understanding of the subject matter. Overall, the evidence suggests that implementing TPS cooperative learning techniques in educational settings can greatly benefit students and enhance their overall learning experience.

An effective cooperative learning technique that includes many essential elements to encourage active student engagement is the Think-Pair-Share model. In TPS, students are given time to think on their own by the instructor asking a question first. By encouraging students to think through their ideas independently of their peers, this individual reflection helps them to develop fresh ideas. After that,

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students work in pairs to debate their answers, which give them the chance to collaborate and hone their thoughts. Lastly, in order to promote varied viewpoints and further reinforce learning, partners present their findings to the entire class[16].

This practice not only fosters critical thinking and communication skills but also helps students to gain a deeper understanding of the topic through discussion and presentation. The Think-Pair-Share model creates a dynamic and interactive learning environment where students are actively engaged in the material and encouraged to participate in the learning process. By incorporating this method into classroom instruction, educators can effectively promote student collaboration, communication, and critical thinking skills.

TPS's cooperative learning approach stands in stark contrast to traditional lecture techniques, in which most students participate in discussion only in small groups. Without actively participating in the learning process, students may passively absorb knowledge in traditional settings. This passive involvement might make it more difficult for them to comprehend and remember difficult ideas, especially in a topic like financial accounting where mastery requires active effort. TPS, on the other hand, guarantees student engagement, which is critical for developing financial accounting skills. Through TPS, students are pushed to actively engage with the material through discussions, problem-solving activities, and collaborative projects. This active participation not only helps students understand complex concepts better but also allows them to retain the information for longer periods of time. By working together in a cooperative learning environment, students can support each other in developing a deeper understanding of financial accounting principles and applying them in real-world scenarios. Ultimately, TPS fosters a more interactive and dynamic learning experience that better prepares students for success in the field of financial accounting.

The finding is also buttressed the findings which emphasised that cooperative learning methodologies foster critical thinking and problem-solving abilities. Additionally, this method encourages higher-order thinking in students and serves as a channel for teacher and student feedback. Furthermore, it provides

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every student with the chance to express their ideas to a minimum of one other student, thereby improving their memory retention[7].

TPS's framework fosters confidence-building and enhances communication skills by enabling students to express themselves in a safe and encouraging setting. In addition to enhancing students' comprehension of accounting principles, this cooperative method gets them ready for situations in the real world where cooperation and clear communication are crucial. Furthermore, TPS promotes an inclusive classroom where all kids are welcome to engage. This is especially crucial in diverse classes since it makes sure that each student feels appreciated and participates in the group's learning activities.

The significant difference in academic achievement between students taught using the Think-Pair-Share (TPS) technique and those taught using traditional lecture methods is further supported by a number of additional studies. The results of one of these studies show that TPS help students participate in class discussions and fosters the development and evaluation of arguments in both small and large groups, which helps students comprehend and remember key ideas. This teaching strategy also increases students' confidence in their abilities to solve critical and complex problems through class participation which improves their retention capacity[1]. Think-Pair-Share strategy contributes to the improvement of problem solving and skills resolution if properly and effectively adopted by the teacher[9].

The premise that TPS creates a more stimulating and productive learning environment supports the current study's claim that TPS raises academic accomplishment in financial accounting by encouraging active student engagement, even though Wendy's research concentrated on reading.

Furthermore, TPS instructional strategy is a member of the group of instructional strategies known as Co-operative Learning Strategy and Inquiry-Based Learning, which have an impact on students' cognitive learning abilities[7]. Their results further supported the notion that TPS is an effective teaching technique for a variety of subject areas by showing that it significantly improved students' cognitive learning outcomes.

The results are also consistent with another study's finding that was conducted on the effect of the think-pair-share technique on academic performance of students in office practice in

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colleges of education, Kwara state, Nigeria. The study found that the think-pair-share method improves students' academic performance and independent learning while being especially beneficial in helping them learn skills at their own pace[19]. This result is especially significant because it emphasises the long-term advantages of TPS in supporting students' knowledge retention and application which is a crucial component of learning difficult courses like Financial Accounting.

From the foregoing, these studies support the current research's findings that the TPS method produces superior academic results when compared to traditional lecture-based teaching, highlighting the method's value as a cooperative learning strategy that encourages critical thinking, active engagement, and enhanced retention.

Analysis of hypothesis four shows a significant difference between the academic achievement of business education students in financial accounting taught using Problem-Solving method and those taught using Lecture methods in public Universities in Southwest, Nigeria. This could be due to the distinct nature of the two instructional strategies. By challenging students to apply theoretical information to real-world settings, the problem-solving technique promotes students critical thinking and problem-solving abilities[12]. Through, peer collaboration, in-depth thinking, and experimentation with various solutions, this approach helps students gain a deeper comprehension of Financial Accounting principles. The conventional lecture approach, on the other hand, is frequently more passive, with the main goal being to impart knowledge to students without encouraging their active involvement or critical thinking[20]. This might lead to a cursory comprehension of the material.

Additionally, the problem-solving approach is better in line with the cognitive demands of financial accounting, a topic that calls for the application of concepts to actual financial situations in addition to rote memorization[6]. By requiring students to analyse, synthesise, and evaluate information with skills essential for solving tough accounting tasks, this approach fosters higher-order thinking, group discussion and teamwork and the teacher's job is to facilitate learning, and they do so in a much more participatory and less aggressive manner[20].

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The enhanced engagement and cognitive development facilitated by the problem-solving approach can be attributed to the notable difference in academic achievement observed between Business Education students taught using traditional lecture methods and those taught using the problem-solving method in Financial Accounting. The value of problem-solving techniques in fostering greater comprehension and improved academic achievement in a variety of educational environments has been repeatedly demonstrated by research.

One such research examined the effect of guided discovery and problem-solving teaching methods on the academic achievement of students studying financial accounting at North Central Nigeria's Colleges of Education. The study had four specific purposes, four research questions and four null hypotheses were formulated to guide the study. The study used quasi-experimental research design. The population of the study was 8,923 Business Education students in Colleges of Education, North Central, Nigeria. Purposive sampling technique was used to select 789 NCE II students as respondents in the study. A researcher self-developed Financial Accounting Achievement Test (FAAT) was used in collecting data for the study. The study found that students' academic performance improved when they engaged in guided exploration and problem-solving sessions because they were exposed to a higher standard of reasoning that they acknowledged as valid while the control group where the lecture method was employed produced a lower achievement level[10]. This research emphasises how valuable interactive, student-centred teaching strategies like problem-solving are for raising academic achievement. It was recommended by the study that in order to enhance learning outcomes, policymakers should encourage financial accounting lecturers, especially those in universities, to employ problem-solving techniques.

A further investigation carried out in Rivers State emphasised the usefulness of the problem-solving approach in the instruction of financial accounting. To evaluate the effect of problem-solving teaching strategies on students' financial accounting learning at Rivers State University and Ignatia Ajuru University of Education, the researchers used a survey design. The results showed that although the problem-solving approach is very successful, professors did not always use it, which had a detrimental

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influence on students' educational experiences. According to the report, Rivers State's educational officials should create curriculum that emphasises the problem-solving technique and make sure lecturers have the necessary training and assistance to use it to improve the teaching and learning process[12].

Similar to this current study, a quasi-experimental study carried out in Anambra State examined the effects of problem-solving and jigsaw puzzle learning styles on the academic performance of Business Education students in Financial Accounting. The population of the study was 719 business education students in universities in Anambra State and the sample size was 123 business education students drawn from 2 universities. Financial Accounting Achievement Test (FAAT) developed by the researcher using 300L past questions between 2020-2022 was used as research instrument. FAAT was administered to business education students in both experimental and control groups. Mean was used to answer the research questions while analysis of covariance (ANCOVA) was used to test the hypotheses. The findings showed that these interactive learning strategies significantly enhanced students' academic performance, which is consistent with the findings of the current study. The previous researchers suggested that in order to improve students' academic performance in skill-based topics like financial accounting, business education professors at universities should explicitly embrace problem-solving and puzzle-based teaching approaches[21].

Another study looked at the effect of cooperative and problem-based learning on secondary school students' interest in financial accounting in Akoko-Edo, Edo State. According to the study, these techniques raised students' interest in the subject matter in addition to helping them do better academically[22]. The study findings are in line with this current study findings which supports the adoption of these interactive teaching methodologies. Furthermore, Tunisian research that compared problem-solving techniques with conventional teaching strategies in physical education classes discovered that the former greatly improved students' enthusiasm and motor abilities. This study further supports the adaptability and effectiveness of this teaching strategy by showing that problem-solving techniques work in both academic disciplines like financial accounting and physical education. The previous study's

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findings revealed that problem-solving approach is an effective way to improve students' cognitive and motor skills, which makes it a useful tool for teachers in many subject areas[23]. This is also on consonant with the result of this present study.

All of these researches support the current conclusion that using problem-solving techniques greatly improves academic attainment, particularly in challenging disciplines like financial accounting where higher-order thinking and critical thinking are crucial. When opposed to traditional lecture-based techniques, the interactive and student-centred character of problem-solving teaching methods promotes a deeper knowledge of the topic and leads to superior academic achievements. This approach also better prepares students for real-world problem-solving situations.

The fifth hypothesis's analysis reveals a significant difference between the academic achievement scores of students taught financial accounting in public universities in Southwest Nigeria using the Think-Pair-Share, Problem-Solving, and Lecture methods before and after the test. This suggests that the teaching strategies employed were successful in improving student learning because the post-test results reported a notable improvement over the pre-test results. The results suggest that incorporating a variety of teaching strategies can lead to better academic outcomes for students in higher education. This study highlights the importance of using diverse instructional techniques to cater to the individual learning needs of students in order to promote academic achievement[15]. This, however, contradicts a prior finding that found no statistically significant difference in the mean achievement scores of male and female Business Education students who were taught financial accounting using problem-solving techniques before and after the test[24]. The difference in finding might be as a result of the educational level in which the study was been conducted.

The results of this study highlight how important it is for instructors to be flexible and willing to use a variety of teaching strategies in order to engage students and help them comprehend the course material. By incorporating a mix of think-pair-share, problem-solving, and lecture methods, educators can create a dynamic and interactive classroom setting that promotes students' critical thinking and active engagement.

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Furthermore, the positive correlation between the use of diverse instructional strategies and improved student performance emphasises the need for continuous professional development and training for faculty members to enhance their teaching skills and effectiveness.

Overall, this research contributes to the on-going dialogue on best practices in higher education pedagogy and underscores the importance of implementing innovative and student-centred teaching methods in public universities in Southwest Nigeria.

The findings of this study could be due to the fact that students have different learning styles and preferences that benefit from a variety of teaching approaches. Also, students may be more engaged and motivated when they see their own learning needs being met in different ways. Additionally, students may have different levels of prior knowledge and background experiences that can impact their ability to learn new material[21]. Furthermore, it is important for educators to be aware of these differences and adapt their teaching methods accordingly. However, a detailed counter example to the findings of this study was seen in a study conducted at a public university in Southwest Nigeria where students consistently performed better in subjects taught using traditional lecture-based methods compared to more interactive and student-centred approaches[21]. This suggests that there may be cultural or institutional factors at play that influence the effectiveness of different teaching methods, rather than just individual learning styles. Additionally, the level of prior knowledge and background experiences of students may not always be the determining factor in their academic performance, as some students may excel in subjects where they have little prior knowledge[22].

The results of this study highlight how students' academic achievement improves when taught utilising cooperative and interactive teaching methods, notably the Think-Pair-Share (TPS) and problem-solving approaches in contrast to traditional lecture technique. Think-Pair-Share (TPS) and problem-solving approaches improves students' critical thinking abilities and it also support and encourage students to work together, thereby increasing students' ability to retain memory[24]. This suggests that students who actively participate in cooperative learning experiences typically achieve higher academic standards[25]. The TPS approach encourages better comprehension and retention of topics in students by giving them

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the chance to think critically and discuss their ideas with others. This can result in higher academic performance.

Cooperative learning environment is essential for academic achievement because it fosters students' understanding of difficult ideas and their ability to solve problems. Traditional lecture techniques, on the other hand, frequently restrict student participation and interaction, which can impede the growth of critical thinking and problem-solving skills. Because of this, switching from traditional teaching techniques to more participatory ones like problem-solving and TPS not only improve students' academic achievement but also equips them with the necessary skills and knowledge for future academic problems.

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Chapter Five

Conclusion

This chapter focused on the summary of findings, conclusion and provides valuable recommendations based on the findings of the study, highlights contributions to existing knowledge, and proposed potential avenues for future research within related area.

5.1 Summary of Findings

The study examined the effects of Think-Pair-Share and Problem-Solving teaching methods on academic achievement in Financial Accounting among Business Education students in Public Universities, Southwest, Nigeria. Following the objectives of the study, five research questions were raised and five null hypotheses were formulated and tested at 0.05 significance level. Substantial number of literatures on corporative and innovative teaching strategies such think-pair-share and problem solving were reviewed in the study. The theoretical framework of the study was anchored on theory of educational productivity, social interdependence theory and Gestalt theory of problem-solving. In addition, this study adopted a quasi-experimental design. The population of the study comprised 1,253, two hundred level Business Education students in all the 11 Federal and State universities in the six Southwest states in Nigeria with a sample of 423 (intact class), 200 Level Business Education students from three universities that were randomly selected (two States and one Federal university). However, the actual sample used for the analysis was 384 with 108 males and 276 females. Descriptive and inferential statistics were used to analyse the data gathered.

Following is the summary of the findings:

1. There was a significant combined effect of Think-Pair-Share teaching, Problem-Solving and Lecture teaching methods on Business Education students' academic achievement in Financial Accounting in public Universities in Southwest, Nigeria. This was confirmed after One-Way Analysis of Variance (ANOVA) was carried out and the result shows that there was a significant combine effect F(2, 382) =73.470,prob.< 0.05) of Think-Pair-Share teaching, Problem-Solving and Lecture teaching methods on Business Education students' academic achievement in Financial Accounting in public Universities in Southwest, Nigeria (The result shows a significant difference in the mean).
2. There was no significant interaction effect of the use of Think-Pair-Share, Problem-Solving, Lecture teaching methods and gender on Business Education students' academic achievement in Financial Accounting in public Universities in Southwest, Nigeria. This was established after

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Two-Way Analysis of Variance (ANOVA) was carried out and the results shows that ($F_{(2, 378)}$ = 1.570, p =.209).

3. There was a significant difference between the academic achievement of business education students in financial accounting taught using the Think Pair-Share method and those taught using the lecture method in public universities in southwest Nigeria. This was confirmed after dependent t test (paired sample t test) analysis was carried out and the results shows that t = 5.520, df = 78. P< 0.05).

4. There was a significant difference between the academic achievement of business education students in financial accounting taught using Problem-Solving method and those taught using Lecture method in public Universities in Southwest, Nigeria. This was confirmed after dependent t test (paired sample t test) analysis was carried out and the results shows that (t = 11.405, df = 109. P <= 0.05).

5. There was a significance difference between the pre-test and post-test academic achievement scores of students taught Financial Accounting using Think-Pair-Share, Problem-Solving and Lecture methods in public Universities in Southwest, Nigeria. This was established after a dependent t test (paired sample t test) was carried out and the results shows that (t = -7.659, df = 383. Prob < 0.05).

5.2 Conclusion

The overall conclusion from this study which examined the effects of Think-Pair-Share and Problem-Solving teaching methods on academic achievement in Financial Accounting of Business Education students in Public Universities, Southwest, Nigeria, demonstrated the significant impact that interactive teaching methods like Think-Pair-Share (TPS) and problem-solving have on Business Education students' academic achievement in Financial Accounting at public universities in Southwest Nigeria. The study also reveals a noteworthy difference in academic achievement between students taught using TPS and problem-solving techniques and those taught through traditional lecture technique, highlighting the

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effectiveness of these methods in improving student learning outcomes. These findings suggest that student-centred teaching approach enhances understanding and retention of complex financial accounting concepts while also fostering critical thinking and problem-solving abilities that are necessary for success in the classroom.

The study also shows that TPS, problem-solving and lecture methods have a substantial combined influence on students' academic progress, suggesting that combining different teaching methods will enhance learning results even more. This result lends credence to the idea that a blended learning strategy, which capitalises on the advantages of several teaching modalities, will accommodate a range of learning requirements and styles while ultimately improving student performance. The noteworthy enhancement in post-test results relative to pre-test scores for students who were exposed to these techniques confirms the effectiveness of interactive teaching strategies in enhancing students' understanding and utilisation of Financial Accounting concepts.

However, the absence of a significant interaction effect between the teaching methods and gender on students' academic achievement suggests that the benefits of TPS, problem-solving, and lecture methods are consistent across genders. This finding implies that these teaching methods are universally effective, providing equal academic advantages to both male and female students. Therefore, educators and curriculum designers should consider incorporating these interactive methods into teaching practices to enhance academic outcomes for all students, irrespective of gender. Overall, the study highlights the importance of adopting innovative and interactive teaching methods to improve the quality of education in financial accounting and other business-related courses.

By promoting engagement and active participation in the learning process, educators can create a more inclusive and dynamic classroom environment that caters to the diverse needs of students. Additionally, incorporating interactive teaching methods can help students develop critical thinking skills, problem-solving abilities, and communication proficiency, all of which are essential for success in the field of financial accounting thereby enhance students' motivation and interest in the subject matter, ultimately leading to improved academic performance and long-term success in their careers..

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5.3 Recommendations

Based on the study's findings, the following recommendations were made:

1. Teachers should be well trained on the use of Interactive Teaching Methods: Teachers should undergo thorough training on how to apply Think-Pair-Share (TPS) and Problem-Solving techniques in the classroom if they are to fully reap the benefits of these teaching tactics. Programmes for professional development should be created to provide teachers the abilities and information they need to employ these techniques with assurance and creativity.
2. Incorporate Think-Pair-Share (TPS) and problem-solving methods into the curriculum: Given the significant positive impact of these teaching methods on students' academic achievement, Universities should include TPS and problem-solving techniques into the financial accounting curriculum because of the noteworthy advantages these teaching methods have on students' academic performance.
3. Adopt a Blended Teaching Approach: The results of the study indicate that combining a combination of lecture, problem-solving, and TPS techniques improves student performance compared to using only one technique. Therefore, in order to accommodate various learning styles and improve overall student engagement and performance, lecturers should implement a mixed strategy that incorporates these methods.
4. Promote Gender-Inclusive Teaching Practices: Teachers should keep using these strategies consistently to make sure that male and female students gain the same benefits, as the study did not find a significant interaction impact between the teaching approaches and gender. Maintaining a gender-neutral learning environment with equal possibilities for success for all students should be a priority.
5. Frequent Evaluation and Feedback: To optimise the efficiency of TPS and problem-solving techniques, evaluations should be carried out on a frequent basis to track students' development

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and give prompt feedback. Students will be able to pinpoint their areas of weakness and strengthen their comprehension of financial accounting principles through this.

5.4 Contributions to Knowledge

This study contributes significantly to the body of knowledge by providing empirical evidence that Think-Pair-Share (TPS) and problem-solving teaching methods are more effective than traditional lecture methods in improving the academic achievement of Business Education students in Financial Accounting. It demonstrates how these teaching methods work well when combined, indicating that meeting a variety of learning demands through a blended learning strategy may maximise student achievement.

Furthermore, by demonstrating that there is no significant interaction effect between gender and instructional methods, the research contradicts preconceived notions about how differently genders respond to certain types of instructional methods. This result demonstrates how TPS and problem-solving methods are applicable to a wide range of student demographics.

Also, the study contributed to the body of knowledge by developing conceptual model that can be adopted by other researchers in similar study.

Lastly, the study emphasises how using active teaching methods significantly improves students' academic achievement, highlighting the necessity of on-going innovation in teaching methodologies to improve educational results. Ultimately, the goal is to provide students with the most effective and engaging learning experiences possible.

5.5 Suggested Areas for Further Research

Further studies can be done in the following areas:

1. **The Effect of Think-Pair-Share and Problem-Solving Teaching Methods on the Retention of Financial Accounting Concepts Among Business Education Students.**

This study compares interactive teaching methods with traditional lecture methods to see how these affect students' long-term retention and recall of important financial accounting concepts.

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2. **Evaluating the Impact of Interactive Teaching Methods on the Cognitive Development of Business Education Students: A Focus on Financial Accounting.**

In order to better understand how students' cognitive abilities, such as their capacity for critical thought and problem-solving, are impacted by Think-Pair-Share and Problem-Solving approaches, this study may investigate this relationship.

However, based on the research design adopted in this study, further study could be carried out using a descriptive research design. Also, this study was conducted in Southwest, Nigeria; other studies could be conducted in other geographical regions in the country. The instrument adopted for data collection was an achievement test but further research work that adopts a descriptive research design could use questionnaire or interview as instrument for data collection. In terms of the study population and educational level, further research could make use of a larger population and sample size at a lower educational level while adopting a descriptive research design

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Appendix 1

Lead City University (LCU)

Motto: Knowledge for Self-reliance

Administrative Building, Lagos - Ibadan Expressway, Toll Gate Area, Ibadan, Oyo State, Nigeria Tel: 08033794249 Email: asse@lcu.edu.ng

Dr. Oluyomi Susan Pitan
B.Sc. (Ed.), Ife; M.Ed., Ph.D. Ibadan
Head, Department of Arts & Social Science Education

Department of Arts & Social Science Education

www.lcu.edu.ng

22nd January, 2024.

Head,
Department of Technology and Vocational Education,
Faculty of Education,
University of Lagos, Akoka,
Lagos State -

Sir/Ma

LETTER OF INTRODUCTION

This is to introduce Elizabeth Remilekun OBE as a Postgraduate Student in Lead City University, Ibadan, Oyo State, Nigeria; Department of Arts and Social Science Education (Business Education) to your prestigious Institution as a Researcher.

She is currently on her PhD programme in Business Education in the University and needs to collect data for her Thesis titled: Think-Pair-Share, Problem Solving Teaching Method and Business Education Students' Academic Achievement in Financial Accounting in Southwest, Nigeria and your Institution is one of her sample Institutions where she will be carrying out a quasi-experimental study.

We respectfully request that your school will kindly assist her with all necessary information and needed assistance which can be useful during the research field work.

Yours faithfully

Dr. O. S. Pitan
Head of Department

Appendix II

Lead City University Ibadan DO NOT COPY

Lead City University (LCU)

Motto: Knowledge for Self-reliance

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Dr. Oluyomi Susan Pitan
B.Sc. (Ed.), Ife; M.Ed., Ph.D. Ibadan
Head, Department of Arts & Social Science Education

Department of Arts & Social Science Education

www.lcu.edu.ng

22nd January, 2024

Head,
Department of Educational Management
Faculty of Education,
Lagos State University, Ojo,
Lagos State

Sir/Ma

LETTER OF INTRODUCTION

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Dr. O. S. Pitan
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Appendix III

Lead City University Ibadan DO NOT COPY

Lead City University (LCU)

Motto: Knowledge for Self-reliance

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Dr. Oluyomi Susan Pitan
B.Sc. (Ed.), Ife; M.Ed., Ph.D. Ibadan
Head, Department of Arts & Social Science Education

Department of Arts & Social Science Education

www.lcu.edu.ng

22nd January, 2024

Head,
Department of Educational Management and Business Studies,
Faculty of Education,
Olabisi Onabanjo University, Ago-Iwoye,
Ogun State

Sir/Ma

LETTER OF INTRODUCTION

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Yours faithfully

Dr. O. S. Pitan
Head of Department

Appendix IV

Financial Accounting Achievement Test on Partnership Account

Pre-test

Instruction: Answer all questions in Sections A and B

Section A

1. Gender: Male [ ], Female [ ]

2. Age (in years):17 – 20 [ ] 21 – 30 [ ] above 30 [ ]

3. Registration/Matric Number……

Section B: Objective Questions

Instruction: Indicate the answer by ticking the correct option

1. The form of business where two or more people normally a maximum of twenty come together for profit purposes is known as …….

(a) Sole Proprietorship
(b) Trading Account
(c) Partnership
(d) Partnership Account

2. …….. is refers to as partnership agreement

(a) Contract
(b) Trading Account
(c) Partnership Deed
(d) Partnership Contract

3. In the balance sheet, a bank overdraft is a/an……

(a) Current liability
(b) Current asset

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(c) Fixed asset
(d) Long term liability

4. A partner who does not involve in the running of the business and whose liability is limited to the capital invested by him in the business is……..

(a) Sleeping Partner
(b) Active Partner
(c) Unlimited Partner
(d) Limited Partner

5. The term depreciation means the……. of an asset

(a) Life span
(b) Reduction in value
(c) Scrap value
(d) Increase in cost

6. The following are reasons for formation of partnership except…….

(a) The nature of the business
(b) To share the business risk with other people
(c) To combine business experience
(d) Need to increase in capital

7. On dissolution of a partnership, the assets of the firm must be used in the following order except …….

(a) To purchase more assets
(b) To repay outside creditors
(c) To repay partners' capital
(d) To repay partners loan

8…… is the initial amount of capital invested by each partners

(a) Current Capital
(b) Nominal Capital
(c) Floating Capital
(d) Fixed Capital

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9. ……..is the account which records the financial transaction between the partners and the partnership during a given period

(a) Current Capital Account
(b) Nominal Capital Account
(c) Floating Capital Account
(d) Fixed Capital Account

10. Which of the following account is used to distribute the yearly profit or loss among partners according to the agreed policy

(a) Profit or Loss Account
(b) Allocation Account
(c) Appropriation Account
(d) Fixed Capital Account

11. Interest on loan account represents an expense charged against ……..before arriving at the net profit of the partnership.

(a) Capital
(b) Revenue
(c) Income
(d) Profit

12. Where there are no specific arrangements pertaining to the agreement, the following provisions of the Partnership Act of 1890 must be applied except……..

(a) 5% Interest on Capital contributed by partners
(b) 5% Interest a year on loans made by partners in excess of the agreed capitals
(c) No remuneration or salary to partners
(d) Profits or losses are to be shares equally

13. ……..…is a partner that contributes only his name to the formation of the business and nothing else

(a) Sleeping partner
(b) Nominal partner
(c) Dormant partner
(d) Active partner

14. ……is not a reason for revaluation of assets in partnership business

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(a) Admission of a new partner
(b) When a partner retires
(c) Changes in the profit sharing ratio
(d) When a new asset is purchased

15. The coming to an end of a partnership agreement is refers to as……

(a) Resolution of partnership
(b) Dissolution of partnership
(c) Bankruptcy of partnership
(d) Folding of partnership

16. The coming to an end of a partnership agreement may be caused by the following factors except……

(a) Death of partner
(b) Expiration of partnership agreement
(c) Bankruptcy of a partner
(d) Dissolution of a partner

17. The accounting equation states that……..

(a) C = A + L
(b) L = A + C
(c) A =C + L
(d) A = L – C

18. Which of the following account is prepared in a revaluation account?

(a) Current accounts of partners
(b) Capital accounts of partners
(c) Appropriation accounts of partners
(d) Partnership accounts of partners

19. ……is the excess of the purchases consideration over the total value of assets less liabilities

(a) Commission
(b) Profit
(c) Goodwill
(d) Income

20. One of the following is not a reason for changes in partnership

(a) Death of a partner
(b) Changes in profit or loss sharing ratio
(c) Amalgamation of partnership

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(d) Continuation of partnership

Theory Question

Below is the trial balance of the partnership of Ayo and Bola as at 31st December, 2022

	DR	**CR**
	₦	**₦**
Opening inventory	168,000	
Sales		515,000
Returns	15,500	11,500
Discount	6,000	7,800
Rent	6,000	
Rates	2,500	
Electricity	41,500	
General Expenses	4,900	
Purchases	330,000	
Carriage outwards	9,000	
Cash	3,500	
Bank	14,200	
Debtors	127,500	
Bad debt	3,000	
Plant and Machinery	70,000	
Salaries	19,500	
Creditors		155,000
Capital: Ayo		62,500
Bola		69,300
	821,100	**821,100**

Additional information:

a. Inventory at 31st December 2022 is N 107,700

b. Depreciation on plant and machinery is 10% per annum

c. Provide for bad and doubtful debt 2 ½ %on debtors

d. Interest on partners' capital at 5% per annum

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e. Profits and losses are shared equally

You are required to prepare:

i. The income statement for the year ended 31st December, 2022

ii. Profit and loss appropriation account; and

iii. A statement of financial position as at 31st December, 2022

Pre-Test Marking Scheme

1. C

2. C

3. A

4. D

5. B

6. A

7. A

8. D

9. A

10. C

11. D

12. A

13. B

14. D

15. B

16. D

17. C

18. B

19. C

20. D

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2mark x 20 options = 40 mark

Solution to Theory

Ayo and Bola

Income Statement

For the year ended 31st December, 2022

	₦	₦	₦
Sales			515,000
Less: Return inwards			15,500
			499,500
Opening inventory		168,000	
Add: Purchases	330,000		
Less: Return outwards	11,500	318,500	
Cost of goods available		486,500	
Less: Closing inventory		107,700	
Cost of goods sold			378,800
Gross Profit			120,700
Discount received			7,800
Less Expenses:			
Discount allowed		6,000	
Rent		6,000	
Rate		2,500	
Electricity		41,500	
General expenses		9,000	
Carriage outwards		4,900	
Bad debts		3,000	
Salaries		19,500	
Prov. For bad debt		3,190	
Depreciation		7,000	
			102,590
Net profit c/d			**25,910**
Net profit b/d			**25,910**

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Interest on capital account		
Ayo	3,125	
Bola	3,465	
Share of profit		
Ayo	9,660	
Bola	9,660	25,910
		……

Partners Current Account

	Ayo	Bola		Ayo	Bola
	N	N		N	N
Balance c/d	12,785	12,785	Interest on capital	3,125	3,465
			Share of profit	9,660	9,660
	12,785	**13,125**		**12,785**	**13,125**

Statement of Financial Position

As at 31st December, 2022

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
Ayo	62,500		Plant & mach.		70,000
Bola	69,300	131,800	Depreciation		7,000
					63,000
Current Account			**Current Assets**		
Ayo	12,785		Inventory		107,700
Bola	13,125	25,910	Debtors	126,500	
			Less Prov.	3,190	124,310
Current Liabilities			Bank		14,200
Creditors		155,000	Cash		3,500
		312,710			312,710

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Appendix V

Financial Accounting Achievement Test on Partnership Account

Post test

Instruction: Answer all questions in Sections A and B

Section A

1. Gender: Male [ ], Female [ ]

2. Age (in years):17 – 20 [ ] 21 – 30 [ ] above 30 [ ]

3. Registration/Matric Number……

Section B: Objective Questions

Instruction: Indicate the answer by ticking the correct option

1. The form of business where two or more people normally a maximum of twenty come together for profit purposes is known as …….

(a) Sole Proprietorship
(b) Trading Account
(c) Partnership
(d) Partnership Account

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2. ……... is refers to as partnership agreement

(a) Contract
(b) Trading Account
(c) Partnership Deed
(d) Partnership Contract

3. In the balance sheet, a bank overdraft is a/an……

(a) Current liability
(b) Current asset
(c) Fixed asset
(d) Long term liability

4. A partner who does not involve in the running of the business and whose liability is limited to the capital invested by him in the business is……..

(a) Sleeping Partner
(b) Active Partner
(c) Unlimited Partner
(d) Limited Partner

5. The term depreciation means the……. of an asset

(a) Life span
(b) Reduction in value
(c) Scrap value
(d) Increase in cost

6. The following are reasons for formation of partnership except…….

(a) The nature of the business
(b) To share the business risk with other people
(c) To combine business experience
(d) Need to increase in capital

7. On dissolution of a partnership, the assets of the firm must be used in the following order except …….

(a) To purchase more assets

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(b) To repay outside creditors
(c) To repay partners' capital
(d) To repay partners loan

8…… is the initial amount of capital invested by each partners

(a) Current Capital
(b) Nominal Capital
(c) Floating Capital
(d) Fixed Capital

9. ……..is the account which records the financial transaction between the partners and the partnership during a given period

(a) Current Capital Account
(b) Nominal Capital Account
(c) Floating Capital Account
(d) Fixed Capital Account

10. Which of the following account is used to distribute the yearly profit or loss among partners according to the agreed policy

(a) Profit or Loss Account
(b) Allocation Account
(c) Appropriation Account
(d) Fixed Capital Account

11. Interest on loan account represents an expense charged against ……..before arriving at the net profit of the partnership.

(a) Capital
(b) Revenue
(c) Income
(d) Profit

12. Where there are no specific arrangements pertaining to the agreement, the following provisions of the Partnership Act of 1890 must be applied except……..

(a) 5% Interest on Capital contributed by partners
(b) 5% Interest a year on loans made by partners in excess of the agreed capitals

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(c) No remuneration or salary to partners
(d) Profits or losses are to be shares equally

13. ……..…is a partner that contributes only his name to the formation of the business and nothing else

(a) Sleeping partner
(b) Nominal partner
(c) Dormant partner
(d) Active partner

14. ……is not a reason for revaluation of assets in partnership business

(a) Admission of a new partner
(b) When a partner retires
(c) Changes in the profit sharing ratio
(d) When a new asset is purchased

15. The coming to an end of a partnership agreement is refers to as……

(a) Resolution of partnership
(b) Dissolution of partnership
(c) Bankruptcy of partnership
(d) Folding of partnership

16. The coming to an end of a partnership agreement may be caused by the following factors except……

(a) Death of partner
(b) Expiration of partnership agreement
(c) Bankruptcy of a partner
(d) Dissolution of a partner

17. The accounting equation states that……..

(a) C = A + L
(b) L = A + C
(c) A =C + L
(d) A = L – C

18. Which of the following account is prepared in a revaluation account?

(a) Current accounts of partners
(b) Capital accounts of partners
(c) Appropriation accounts of partners
(d) Partnership accounts of partners

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19. ……is the excess of the purchases consideration over the total value of assets less liabilities

(a) Commission
(b) Profit
(c) Goodwill
(d) Income

20. One of the following is not a reason for changes in partnership

(a) Death of a partner
(b) Changes in profit or loss sharing ratio
(c) Amalgamation of partnership
(d) Continuation of partnership

Theory Question

Below is the trial balance of the partnership of Ayo and Bola as at 31st December, 2022

	DR	CR
	₦	₦
Opening inventory	168,000	
Sales		515,000
Returns	15,500	11,500
Discount	6,000	7,800
Rent	6,000	
Rates	2,500	
Electricity	41,500	
General Expenses	4,900	
Purchases	330,000	
Carriage outwards	9,000	
Cash	3,500	
Bank	14,200	
Debtors	127,500	
Bad debt	3,000	
Plant and Machinery	70,000	
Salaries	19,500	
Creditors		155,000
Capital: Ayo		62,500

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Bola	69,300	
	821,100	**821,100**

Additional information:

f. Inventory at 31st December 2022 is N 107,700

g. Depreciation on plant and machinery is 10% per annum

h. Provide for bad and doubtful debt 2 ½ %on debtors

i. Interest on partners' capital at 5% per annum

j. Profits and losses are shared equally

You are required to prepare:

iv. The income statement for the year ended 31st December, 2022

v. Profit and loss appropriation account; and

vi. A statement of financial position as at 31st December, 2022

Post-Test Marking Scheme

1. C
2. C
3. A
4. D
5. B
6. A
7. A
8. D
9. A
10. C
11. D

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12. A

13. B

14. D

15. B

16. D

17. C

18. B

19. C

20. D

2mark x 20 options = 40 mark

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Solution to Theory

Ayo and Bola

Income Statement

For the year ended 31st December, 2022

	₦	₦	₦
Sales			515,000
Less: Return inwards			15,500
			499,500
Opening inventory		168,000	
Add: Purchases	330,000		
Less: Return outwards	11,500	318,500	
Cost of goods available		486,500	
Less: Closing inventory		107,700	
Cost of goods sold			378,800
Gross Profit			120,700
Discount received			7,800
Less Expenses:			

Discount allowed	6,000	
Rent	6,000	
Rate	2,500	
Electricity	41,500	
General expenses	9,000	
Carriage outwards	4,900	
Bad debts	3,000	
Salaries	19,500	
Prov. For bad debt	3,190	
Depreciation	7,000	
		102,590
Net profit c/d		**25,910**
Net profit b/d		**25,910**

Interest on capital account

Ayo	3,125	
Bola	3,465	
Share of profit		
Ayo	9,660	
Bola	9,660	25,910
		.....

Partners Current Account

	Ayo	**Bola**		**Ayo**	**Bola**
	N	**N**		**N**	**N**
Balance c/d	12,785	12,785	Interest on capital	3,125	3,465
			Share of profit	9,660	9,660
	12,785	**13,125**		**12,785**	**13,125**

Statement of Financial Position
As at 31st December, 2022

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
Ayo	62,500		Plant & mach.		70,000
Bola	69,300	131,800	Depreciation		7,000
					63,000

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Current Account			**Current Assets**		
Ayo	12,785		Inventory		107,700
Bola	13,125	25,910	Debtors	126,500	
			Less Prov.	3,190	124,310
Current Liabilities			Bank		14,200
Creditors		155,000	Cash		3,500
		312,710			312,710

½ mark for correct heading and 1 mark each for correct posting= 60 marks

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Appendix VI

(Lesson Plan on Think-Pair-Share Teaching Method) Week 2

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Accounts

Method of Teaching: Think-Pair-Share

Duration: One hour

General Objective: To teach students how to prepare Income Statement, Appropriation Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. define the concept of partnership

b. state at least three reasons for formation of partnership

c. list and explain the three kinds of partner

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Concepts & Practices of Accounting by B. R. Yusuf and Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught final account of a sole trader

Introduction: The teacher introduces the lesson by reviewing the knowledge of final account of a sole trader and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	**Content**	**Teacher's Activity**	**Student's Activity**
Step I	Meaning of Partnership	The teacher writes out the learning objectives on the board for the students and then group the students into pairs.	Students in their pairs will think and discuss on the meaning of partnership
Step II	Reasons for formation of partnership	Teacher explains that partnership business is formed for the purpose of i. Increasing the business capital which cannot be provided for by one person	Students as an individual and in pairs think and discuss on the reasons for the formation of partnership

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		ii. Combining experience, knowledge and ability iii. Sharing business risk	
Step III	Types of Partnership	i. Sleeping/Dormant Partner ii. Active Partner iii. Nominal Partner	Student as an individual and in pairs think and discuss on the types of partners
Step IV	Terminologies of Partnership account	Teacher briefly describes the following terminologies thus: - Appropriation Account: is the account used to distribute the yearly profit or loss among the partners according to the agreed policies - Current account: this is the account which records the financial transaction between the partners and the partnership during a given period e.g. salary, interest on capital, share of profits, drawings and interest on drawings - Fixed capital account: this is the initial amount of capital invested by each partners. - Partnership deed: this is refers to partnership agreement. It is the written agreement made by partners specifying the terms of formation, operation and dissolution of the partnership. - Drawings: partners can withdraw at regular or irregular interval from the sum they are entitled to at the end of the year. - Interest on drawings: this is the amount charged on drawings made by the partners.	Students individually will think out the correct answer and then pair up in twos to discuss amongst themselves and then share their findings with the larger class
Step V	Evaluation	Teacher asks the following questions orally: 1. What is partnership account? 2. what are reasons for the formation of partnership	Students answer the questions orally
Step VI	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic.	Students copy notes as the teacher summarizes the lesson.

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Step VII	Assignment	Teacher concludes the class by giving the students reading assignment on the reasons for preparing a partnership account.	Students copy the assignment as given by the teacher.

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(Lesson Plan on Think-Pair-Share Teaching Method) Week 3

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Accounts

Method of Teaching: Think-Pair-Share

Duration: One hour

General Objective: To teach students how to prepare Income Statement, Appropriation Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. mention at least four items contained in partnership deed

b. state at least two reasons for preparing a partnership account

c. Prepare a complete account of a partnership business using work sheet

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Concepts & Practices of Accounting by B. R. Yusuf and Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught final account of a sole trader

Introduction: The teacher introduces the lesson by reviewing the knowledge of final account of a sole trader and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	**Content**	**Teacher's Activity**	**Student's Activity**
Step I	Items under partnership account	Teacher distributes a prepared format of partnership account to the students	Students observe and ask relevant questions while taking down the format.
Step II	Reasons for preparing Partnership Account	i. to ascertain the profit for the accounting period ii. to determine the share of profits that will be giving to each partner iii. to record the routine changes in the amount a business owes each partner iv. to track the amount taking from the business for personal use.	Students first think individually about the reasons for preparing partnership account, them the pair up in twos to share their answers before sharing it with the general class.

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Step III	Preparation of Partnership Account	Teacher distributes already prepared question to the students and facilitates. At the point of students' presentation the teacher moderates excesses and deficiencies.	The students will observe the question individually within a stipulated time frame after which, the teacher will pair them (2 persons per group) to critically think about the question within a stipulated time frame after which one person from the pair will share the answer with the whole class.
Step IV	Evaluation	Teacher asks the following questions orally: 1. List at least five items in a partnership account 2. why do we prepare partnership account?	Students will think individually about the questions within a stipulated time frame after which they will pair up in twos to share their answers before sharing it with the larger class
Step VII	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic.	Students copy notes as the teacher summarizes the lesson.
Step VIII	Assignment	Teacher concludes the class by giving the students reading assignment on the next topic Revaluation Account	Students copy the assignment as given by the teacher.

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Format of Partnership Account for the year ended 31st December, 20xx

ABC and XYZ

Income Statement

For the year ended 31st December, 20XX

	~~N~~	~~N~~	~~N~~
Sales			XX
Less: Return inwards			X
			XX
Opening inventory		XX	
Add: Purchases	XX		
Less: Return outwards	X	XX	
Cost of goods available		XX	
Less: Closing inventory		X	
Cost of goods sold			XX
Gross Profit			XX
Less Expenses:			
Rent		X	
Rate		X	
Electricity		X	
General expenses		X	
Carriage outwards		X	
Bad debts		X	
Salaries		X	
Depreciation		X	
			XX
Net profit c/d			**XX**
Net profit b/d			**XX**
Interest on capital account			
ABC		X	
XYZ		X	
Share of profit			
ABC		X	
XYZ		X	XX
			……

Partners Current Account

	ABC	**XYZ**		**Abiola**	**Dami**
	N	**N**		**N**	**N**
Balance c/d	X	X	Interest on capital	X	X

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		Share of profit	X	X
XX	**XX**		**XX**	**XX**

Statement of Financial Position
As at 31st December, 20XX

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
ABC	XX		Plant & mach.		XX
XYZ	XX	XX	Depreciation		X
					XX
Current Account			**Current Assets**		
ABC	XX		Inventory		XX
XYZ	XX	XX	Debtors	XX	
			Less Prov.	X	XX
Current Liabilities			Bank		XX
Creditors		XX	Cash		XX
		X X		**XX**	

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(Lesson Plan on Think-Pair-Share Teaching Method) Week 4

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……..

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Revaluation Account

Method of Teaching: Think-Pair-Share

Duration: One hour

General Objective: To teach students how to prepare Revaluation of Assets Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. define the concept of revaluation

b. state at least three reasons for revaluation of assets

c. explain at least three terminologies of Revaluation of Assets Account

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	Content	Teacher's Activity	Student's Activity
Step I	Meaning of Revaluation Account	The teacher explains the concept of revaluation as account prepared to show the increase or decrease in value of assets	Students in their pairs will think and discuss on the meaning of partnership

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Step II	Purpose of Revaluation of Assets Account	The teacher gives out the main purpose of revaluation account as to basically ascertain the increase or decrease in the value of assets of the business	Students as an individual and in pairs think and discuss on the reasons for formation of partnership and them present it to the larger class.
Step III	Terminologies of Revaluation of Assets Account	Teacher briefly describes the following terminologies thus: - Revaluation: this is the process of valuing an already in existence asset for the purpose of determining the increase or decrease in its value - Change in profit sharing ratio: this is the situation where the agreed profit sharing ratio of partners changes as a result of a review agreed upon by the partners due to the admission of a new partner or retirement of an existing partner. - Opening capital: this is the initial capital invested or contributed by partners at the commencement of the partnership business. - Partnership deed: this is refers to partnership agreement. It is the written agreement made by partners specifying the terms of formation, operation and dissolution of the partnership. - Fixed capital account: this is the initial amount of capital invested by each partners.	Student individually thinks about the possible terminologies in revaluation of assets account, them pair up in twos to discuss their findings and finally discuss same with the larger class
Step IV	Evaluation	Teacher asks the following questions orally: 1. What is revaluation? 2. list at least three reasons for the revaluation of assets	Students answer the questions orally
Step V	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step	Assignment	Teacher concludes the class giving the students reading assignment on the	Students copy the assignment as given by the

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VI		format of revaluation of assets in partnership account	teacher.

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(Lesson Plan on Think-Pair-Share Teaching Method) Week 5

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……..

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Revaluation Account

Method of Teaching: Think-Pair-Share

Duration: Two hours

General Objective: To teach students how to prepare Revaluation of Assets Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. Prepare a complete account on revaluation using work sheet

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	Content	Teacher's Activity	Student's Activity
Step I	Items under revaluation account	Teacher distributes a prepared format of revaluation account to the students	Students observe and ask relevant questions while taking down the format.
Step II	Preparation of Revaluation Account	Teacher distributes already prepared question to the students and serves as a facilitator. At the point of	The students will observe the question individually within a stipulated time frame after which, the teacher will pair them (2 persons per group) to critically think about the

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		presentation the teacher moderates excesses and deficiencies.	question within a stipulated time frame after which one person from the pair will share the answer with the whole class.
Step III	Evaluation	Teacher asks the following questions orally: 1. list at least five items in the revaluation of assets	Students answer the questions orally
Step IV	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step V	Assignment	Teacher concludes the class giving the students reading assignment on the next topic dissolution account	Students copy the assignment as given by the teacher.

Format of Revaluation Account for the year ended 31st December, 20XX

Closing Statement of Financial Position
As at 1st January, 20XX

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
ABC	XX		Freehold Premises		XX
XYZ	XX		Fixtures and fitting		XX
			Goodwill		XX
		XX			XX
Current Liabilities			**Current Assets**		
Creditors		XX	Inventory		XX
			Debtors	XX	
			Less Prov.	X	XX
			Bank		XX
			Cash		XX
		XX			XX

Revaluation Account

	~~N~~		~~N~~
Decrease in value of assets		**Increase in value of assets**	
Fixtures and fittings	X	Freehold premises	X
Inventory	X	Goodwill	X
Provision for bad debt	X		

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Share of profit:		
ABC	X	
XYZ	X	----
	XX	**XX**

ABC, XYZ and KPK

Partners' Capital Account

	ABC	XYZ	KPK		ABC	XYZ	KPK
	N	**N**	**N**		**N**	**N**	**N**
Balance c/d	XX	XX	XX	Balance b /f	X	X	
				Cash	-	-	X
				Share of profit	X	X	-
	XX	**XX**			**XX**	**XX**	**XX**

Statement of Financial Position
As at 1st January, 20XX

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
ABC	XX		Freehold Premises		XX
XYZ	XX		Fixtures and fitting		XX
KPK	XX		Goodwill		XX
		XX			XX
Current Liabilities			**Current Assets**		
Creditors		XX	Inventory		XX
			Debtors	XX	
			Less Prov.	X	XX
			Bank		XX
			Cash		XX
		XX			XX

(Lesson Plan on Think-Pair-Share Teaching Method) Week 6

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

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University Name: …….

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Dissolution of Partnership Account

Method of Teaching: Think-Pair-Share

Duration: Two hours

General Objective: To teach students how to prepare Realisation Account, Cash book, Partners' Capital and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. define the concept of dissolution

b. state at least three reasons for dissolution of partnership

c. state at least four rules for distribution of assets during dissolution of partnership

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Concepts & Practices of Accounting by B. R. Yusuf and Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	Content	Teacher's Activity	Student's Activity
Step I	Meaning of Dissolution of	The teacher defines dissolution of partnership as the coming to an end of a partnership agreement. It is the breakup of a partnership business.	Students in their small groups think and discuss on the meaning of partnership

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	partnership		
Step II	Reasons for dissolution of partnership business	The teacher expatiates on the reasons for the dissolution of partnership: i. When one of the partners dies ii. The bankruptcy of a partner iii. A joint decision to discontinue the business iv. When the time fixed for the agreement has expired v. Retirement of a partner vi. Insolvency of the business	Students as an individual and in pairs think and discuss on the reasons for formation of partnership
Step III	Terminologies of Dissolution account	Teacher briefly describes the following terminologies thus: - Bankruptcy: this is when a person is unable to repay outstanding debts or obligations - Insolvency: this is a situation where a debtor that is, individual, business or corporate organisation cannot pay the debts they owe. -Realisation account: this is the account that is used to record the sales of assets and discharge of liabilities. It is a nominal	Students in their groups discuss amongst themselves and then share their findings with the larger class

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		account. -Rules for distribution of assets during dissolution of partnership: i. losses must be paid out of capital ii. payment of debts and liabilities to outside creditors iii. Settlement of partners' capital iv. Payment of partners' loan v. Any profit on the realisation must be divided in their profit sharing ratio.	
Step IV	Evaluation	Teacher asks the following questions orally: 1. What is dissolution of partnership? 2. What are the reasons for the dissolution of partnership? 3. Mention at least three (3) terminologies in dissolution of partnership	Students answer the questions orally
Step V	Summary	Teacher summarizes the lesson	Students copy notes as the teacher summarizes the lesson.

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		emphasizing on the main points of the topic	
Step VI	Assignment	Teacher concludes the class giving the students reading assignment on the next topic practical question on dissolution account	Students copy the assignment as given by the teacher.

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(Lesson Plan on Think-Pair-Share Teaching Method) Week 7

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: …….

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Dissolution of Partnership Account

Method of Teaching: Think-Pair-Share

Duration: Two hours

General Objective: To teach students how to prepare Realisation Account, Cash book, Partners' Capital and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. Prepare a complete account on realisation and dissolution of partnership using work sheet

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Concepts & Practices of Accounting by B. R. Yusuf and Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

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Steps	Content	Teacher's Activity	Student's Activity
Step I	Items under dissolution	Teacher distributes a prepared format of realisation account,	Students observe and ask relevant questions while taking down the format.

	account	cash book and capital account to the students	
Step II	Preparation of dissolution Account	Teacher distributes already prepared question to the students. The students will observe the question individually within a stipulated time frame after which, the teacher will pair them (2 persons per group) to critically think about the question within a stipulated time frame after which one person from the pair will share the answer with the whole class. At the point of presentation the teacher moderates excesses and deficiencies.	Student individually carried out the task and later pair up to share their solution within the stipulated time frame.
Step III	Evaluation	Teacher asks the following questions orally: 1. What is dissolution of partnership? 2. What are the reasons for the dissolution of partnership? 3. Mention at least three (3) terminologies in dissolution of partnership	Students answer the questions orally
Step IV	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step V	Assignment	Teacher concludes the class giving the students reading assignment on the next topic company account	Students copy the assignment as given by the teacher.

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			Students copy the assignment as given by the teacher.

Format of Dissolution of Account for the year ended 31st December, 20XX

Realization Account

Book value of assets	N	Cash realised from sales	N
Debtors	X	Debtors	X
Plant and machinery	X	Furniture and fittings	X
Furniture and fittings	X	Inventory	X
Inventory	X	Plant and machinery	X
Cost of liquidation	X	Discount received	X
Share of Profit:		Goodwill	X
ABC	X		
XYZ	X		
	XX		**XX**

Cashbook

	N		N
Balance b/f	X	Cost of liquidation	X
Realisation account:		Creditors	X
Debtors	X	Loan	X
Plant and machinary	X	Capital:	
Furniture and fittings	X	ABC	X
Inventory	X	XYZ	X
	XX		**XX**

Capital Account

	ABC	**XYZ**		**ABC**	**XYZ**
	N	**N**		**N**	**N**
Cash book	XX	XX	Balance b /f	X	X
			Share of profit	X	X
	XX	**XX**		**XX**	**XX**

(Lesson Plan on Problem-Solving Teaching Method) Week 2

Name of Teacher: ORE, Elizabeth

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Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……..

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Method of Teaching: Problem Solving Method

Duration: One hour

General Objective: To teach students how to prepare Income Statement, Appropriation Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. define the concept of partnership

b. state at least three reasons for formation of partnership

c. list and explain the three kinds of partner

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Concepts & Practices of Accounting by B. R. Yusuf and Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught final account of a sole trader

Introduction: The teacher introduces the lesson by reviewing the knowledge of final account of a sole trader and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	Content	Teacher's Activity	Student's Activity
Step I	Meaning of Partnership	The teacher defines partnership as the form of business where two or more	Students were grouped and were asked to

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		people normally a maximum of twenty come together for profit purpose	proffer a suitable definition of partnership.
Step II	Reasons for formation of partnership	Teacher explains that partnership business is formed for the purpose of i. Increasing the business capital which cannot be provided for by one person ii. Combining experience, knowledge and ability iv. Sharing business risk	Students were grouped and were asked to proffer a suitable definition of partnership.
Step III	Terminologies of Partnership account	Teacher briefly describes the following terminologies thus: - Appropriation Account: is the account used to distribute the yearly profit or loss among the partners according to the agreed policies - Current account: this is the account which records the financial transaction between the partners and the partnership during a given period e.g. salary, interest on capital, share of profits, drawings and interest on drawings - Fixed capital account: this is the initial amount of capital invested by each partners. - Partnership deed: this is refers to partnership agreement. It is the written agreement made by partners specifying the terms of formation, operation and dissolution of the partnership. - Drawings: partners can withdraw at regular or irregular interval from the sum they are entitled to at the end of the year. - Interest on drawings: this is the amount charged on drawings made by the partners.	Students listen and ask questions where necessary.

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Step VI	Evaluation	Teacher asks the following questions orally: 1. What is partnership account? 2. what are reasons for the formation of partnership 3.state the types of partners in a partnership business	Students answer the questions orally
Step VII	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step VIII	Assignment	Teacher concludes the class by giving the students reading assignment on the next topic Preparation of partnership Account	Students copy the assignment as given by the teacher.

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(Lesson Plan on Problem-solving Teaching Method) Week 3

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Accounts

Method of Teaching: Problem-solving

Duration: One hour

General Objective: To teach students how to prepare Income Statement, Appropriation Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. mention at least four items contained in partnership deed

b. state at least two reasons for preparing a partnership account

c. Prepare a complete account of a partnership business using work sheet

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Concepts & Practices of Accounting by B. R. Yusuf and Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught final account of a sole trader

Introduction: The teacher introduces the lesson by reviewing the knowledge of final account of a sole trader and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

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Steps	Content	Teacher's Activity	Student's Activity
Step I	Items under partnership account	Teacher distributes a prepared format of partnership account to the students	Students observe and ask relevant questions while taking down the format.
Step II	Reasons for preparing Partnership Account	Teacher asked students to state the reasons for preparing a partnership account i. to ascertain the profit for the accounting period ii. to determine the share of profits that will be giving to each partner iii. to record the routine changes in the amount a business owes each partner iv. to track the amount taking from the business for personal use.	Students were grouped into smaller groups of 10 persons in a group in order to proffer solution to the question that was asked about the reasons for preparing partnership account.
Step III	Preparation of Partnership Account	Teacher distributes already prepared question to the students and facilitates. At the point of students' presentation the teacher moderates excesses and deficiencies.	The students observed the question and attempted it within a stipulated time frame after which, the teacher moderates and solve it after the students attempt.
Step IV	Evaluation	Teacher asks the following questions orally: 1. List at least five items in a partnership account 2. why do we prepare partnership account?	Students answer the questions orally
Step VII	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic.	Students copy notes as the teacher summarizes the lesson.
Step VIII	Assignment	Teacher concludes the class by giving the students reading assignment on the next topic Revaluation Account	Students copy the assignment as given by the teacher.

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Format of Partnership Account for the year ended 31st December, 20xx

ABC and XYZ

Income Statement

For the year ended 31st December, 20XX

	₦	₦	₦
Sales			XX
Less: Return inwards			X
			XX
Opening inventory		XX	
Add: Purchases	XX		
Less: Return outwards	X	XX	
Cost of goods available		XX	
Less: Closing inventory		X	
Cost of goods sold			XX
Gross Profit			XX
Less Expenses:			
Rent		X	
Rate		X	
Electricity		X	
General expenses		X	
Carriage outwards		X	
Bad debts		X	
Salaries		X	
Depreciation		X	
			XX
Net profit c/d			**XX**
Net profit b/d			**XX**
Interest on capital account			
ABC		X	
XYZ		X	
Share of profit			
ABC		X	
XYZ		X	XX

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Partners Current Account

	ABC	XYZ		ABC	XYZ
	N	**N**		**N**	**N**
Balance c/d	XX	XX	Interest on capital	X	X
			Share of profit	X	X
	XX	**XX**		**XX**	**XX**

Statement of Financial Position
As at 31st December, 20XX

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
ABC	XX		Plant & mach.		XX
XYZ	XX	XX	Depreciation		X
					XX
Current Account			**Current Assets**		
ABC	XX		Inventory		XX
XYZ	XX	XX	Debtors	XX	
			Less Prov.	X	XX
Current Liabilities			Bank		XX
Creditors		XX	Cash		XX
		X X		**XX**	

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(Lesson Plan on Problem-Solving Teaching Method) Week 4

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: …….

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Revaluation Account

Method of Teaching: Problem-Solving

Duration: One hour

General Objective: To teach students how to prepare Revaluation of Assets Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. define the concept of revaluation

b. state at least three reasons for revaluation of assets

c. explain at least three terminologies of Revaluation of Assets Account

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

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Steps	Content	Teacher's Activity	Student's Activity
Step I	Meaning of Revaluation Account	The teacher explains the concept of revaluation as account prepared to show the increase or decrease in value of assets	Students were grouped and were asked to proffer a suitable definition of partnership.
Step II	Purpose of Revaluation Account	The teacher gives out the main purpose of revaluation account as to basically ascertain the increase or decrease in the value of assets of the business	Students were grouped and were asked to proffer suitable answers to the question.
Step III	Terminologies of Revaluation Account	Teacher briefly describes the following terminologies thus: - Revaluation: this is the process of valuing an already in existence asset for the purpose of determining the increase or decrease in its value - Change in profit sharing ratio: this is the situation where the agreed profit sharing ratio of partners changes as a result of a review agreed upon by the partners due to the admission of a new partner or retirement of an existing partner. - Opening capital: this is the initial capital invested or contributed by partners at the commencement of the partnership business. - Partnership deed: this is refers to partnership agreement. It is the written agreement made by partners specifying the terms of formation, operation and dissolution of the partnership. - Current account: this is the account which records the financial transaction between the partners and the partnership during a given period e.g. salary, interest on capital, share of profits, drawings and interest on drawings - Fixed capital account: this is the initial amount of capital invested by each partners.	Students in their groups discuss amongst themselves and then share their findings with the larger class

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Step IV	Evaluation	Teacher asks the following questions orally: 1. What is partnership account? 2. what are reasons for the formation of partnership 3. why do we prepare partnership account?	Students answer the questions orally
Step V	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step VI	Assignment	Teacher concludes the class giving the students reading assignment on the next topic preparation of revaluation account	Students copy the assignment as given by the teacher.

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(Lesson Plan on Problem-Solving Teaching Method) Week 5

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: …….

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Revaluation Account

Method of Teaching: Problem-Solving

Duration: One hour

General Objective: To teach students how to prepare Revaluation of Assets Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. Prepare a complete account on revaluation using work sheet

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

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Steps	Content	Teacher's Activity	Student's Activity
Step I	Items under Revaluation Account	Teacher distributes a prepared format of Revaluation Account to the students	Students observe and ask relevant questions.
Step II	Preparation of Revaluation Account	Teacher distributes already prepared question to the students and grouped them into ten groups in solving the question using work sheet. At the point of presentation the teacher moderates excesses and deficiencies.	Student in their groups carried out the task within the stipulated time frame.
Step III	Evaluation	Teacher asks the following questions orally: 1. What is partnership account? 2. what are reasons for the formation of partnership 3. why do we prepare partnership account?	Students answer the questions orally
Step IV	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step V	Assignment	Teacher concludes the class giving the students reading assignment on the next topic dissolution of partnership account	Students copy the assignment as given by the teacher.

Format of Revaluation Account for the year ended 31st December, 20XX

Closing Statement of Financial Position
As at 1st January, 20XX

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
ABC	XX		Freehold Premises		XX
XYZ	XX		Fixtures and fitting		XX
			Goodwill		XX
		XX			XX
Current Liabilities			**Current Assets**		
Creditors		XX	Inventory		XX
			Debtors	XX	

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	Less Prov.	X	XX	
	Bank		XX	
	Cash		XX	
XX			XX	

Revaluation Account

	~~N~~		~~N~~
Decrease in value of assets		**Increase in value of assets**	
Fixtures and fittings	X	Freehold premises	X
Inventory	X	Goodwill	X
Provision for bad debt	X		
Share of profit:			
ABC	X		
XYZ	X		----
	XX		**XX**

ABC, XYZ and KPK

Partners' Capital Account

	ABC	**XYZ**	**KPK**		**ABC**	**XYZ**	**KPK**
	N	**N**	**N**		**N**	**N**	**N**
Balance c/d	XX	XX	XX	Balance b /f	X	X	
				Cash	-	-	X
				Share of profit	X	X	-
	XX	**XX**			**XX**	**XX**	**XX**

Statement of Financial Position
As at 1st January, 20XX

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
ABC	XX		Freehold Premises		XX
XYZ	XX		Fixtures and fitting		XX
KPK	XX		Goodwill		XX
		XX			XX
Current Liabilities			**Current Assets**		
Creditors		XX	Inventory		XX

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	Debtors	XX	
	Less Prov.	X	XX
	Bank		XX
	Cash		XX
XX			XX

(Lesson Plan on Problem-Solving Teaching Method) Week 6

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: University of Lagos

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Dissolution of Partnership Account

Method of Teaching: Problem-solving method

Duration: One hour

General Objective: To teach students how to prepare Realisation Account, Cash book, Partners' Capital and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. define the concept of dissolution

b. state at least three reasons for dissolution of partnership

c. state at least four rules for distribution of assets during dissolution of partnership

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

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Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	Content	Teacher's Activity	Student's Activity
Step I	Meaning of Dissolution of partnership Account	The teacher defines dissolution of partnership as the coming to an end of a partnership agreement. It is the breakup of a partnership business.	Students were grouped and were asked to proffer a suitable definition of dissolution of partnership..
Step II	Purpose of dissolution of partnership	The teacher expatiates on the reasons for the dissolution of partnership: i. When one of the partners dies ii. The bankruptcy of a partner iii. A joint decision to discontinue the business iv. When the time fixed for the agreement has expired v. Retirement of a partner vi. Insolvency of the business	Students were grouped and were asked to proffer suitable answers to the question.
Step III	Terminologies of dissolution of partnership Account	Teacher briefly describes the following terminologies thus: - Bankruptcy: this is when a person is unable to repay outstanding debts or obligations - Insolvency: this is a situation where a debtor that is,	Students in their groups discuss amongst themselves and then share their findings with the larger class

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		individual, business or corporate organisation cannot pay the debts they owe. -Realisation account: this is the account that is used to record the sales of assets and discharge of liabilities. It is a nominal account. -Rules for distribution of assets during dissolution of partnership: i. losses must be paid out of capital ii. payment of debts and liabilities to outside creditors iii. Settlement of partners' capital iv. Payment of partners' loan v. Any profit on the realisation must be divided in their profit sharing ratio.	
Step IV	Items under dissolution of partnership account	Teacher distributes a prepared format of realisation account, cash book to the students	Students observe and ask relevant questions.

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Step V	Evaluation	Teacher asks the following questions orally: 1. What is dissolution of partnership? 2. What are the reasons for the dissolution of partnership? 3. Mention at least three (3) terminologies in dissolution of partnership	Students answer the questions orally
Step VI	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step VII	Assignment	Teacher concludes the class giving the students reading assignment on the next topic practical question on dissolution account	Students copy the assignment as given by the teacher.

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(Lesson Plan on Problem-Solving Teaching Method) Week 7

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: University of Lagos

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Dissolution of Partnership Account

Method of Teaching: Problem-solving method

Duration: One hour

General Objective: To teach students how to prepare Realisation Account, Cash book, Partners' Capital and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. Prepare a complete account on realisation and dissolution of partnership using work sheet

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

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Presentation: The teacher will present the lesson through the following steps:

Steps	Content	Teacher's Activity	Student's Activity
Step I	Items under dissolution of partnership account	Teacher distributes a prepared format of realisation account, cash book to the students	Students in their groups observe and ask relevant questions.
Step II	Preparation of Dissolution Account	Teacher distributes already prepared question to the students and groups them into ten groups in solving the question using work sheet. At the point of presentation the teacher moderates excesses and deficiencies.	Student in their groups carried out the task and within the stipulated time frame.
Step III	Evaluation	Teacher asks the following questions orally: 1. What is dissolution of partnership? 2. What are the reasons for the dissolution of partnership? 3. Mention at least three (3)	Students answer the questions orally

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		terminologies in dissolution of partnership	
Step IV	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step V	Assignment	Teacher concludes the class giving the students reading assignment on the next topic company account	Students copy the assignment as given by the teacher.

Format of Dissolution of Account for the year ended 31st December, 20XX

Realization Account

Book value of assets	N	Cash realised from sales	N
Debtors	X	Debtors	X
Plant and machinery	X	Furniture and fittings	X
Furniture and fittings	X	Inventory	X
Inventory	X	Plant and machinery	X
Cost of liquidation	X	Discount received	X
Share of Profit:		Goodwill	X
ABC	X		
XYZ	X		
	XX		**XX**

Cashbook

	N		N
Balance b/f	X	Cost of liquidation	X
Realisation account:		Creditors	X
Debtors	X	Loan	X
Plant and machinery	X	Capital:	
Furniture and fittings	X	ABC	X
Inventory	X	XYZ	X
	XX		**XX**

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Capital Account

	ABC	XYZ		ABC	XYZ
	N	**N**		**N**	**N**
Cash book	XX	XX	Balance b /f	X	X
			Share of profit	X	X
	XX	**XX**		**XX**	**XX**

(Lesson Plan on Lecture Method) Week 2

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Method of Teaching: Lecture Method

Duration: One hour

General Objective: To teach students how to prepare Income Statement, Appropriation Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. define the concept of partnership

b. state at least three reasons for formation of partnership

c. list and explain the three kinds of partner

Instructional Materials: Visual material (real object with white-marker board)

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Reference Material: Concepts & Practices of Accounting by B. R. Yusuf and Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught final account of a sole trader

Introduction: The teacher introduces the lesson by reviewing the knowledge of final account of a sole trader and relates it with the partnership account which is the new topic

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Presentation: The teacher will present the lesson through the following steps:

Steps	**Content**	**Teacher's Activity**	**Student's Activity**
Step I	Meaning of Partnership	The teacher defines partnership as the form of business where two or more people normally a maximum of twenty come together for profit purpose	Students listen and copy notes, into their notebooks
Step II	Reasons for formation of partnership	Teacher explains that partnership business is formed for the purpose of v. Increasing the business capital which cannot be provided for by one person vi. Combining experience, knowledge and ability vii. Sharing business risk	Students copy notes.
Step III	Terminologies of Partnership account	Teacher briefly describes the following terminologies thus: - Appropriation Account: is the account used to distribute the yearly profit or loss among the partners according to the agreed policies - Current account: this is the account which records the financial transaction between the partners and the partnership during a given period	Students listen and ask questions where necessary.

		e.g. salary, interest on capital, share of profits, drawings and interest on drawings - Fixed capital account: this is the initial amount of capital invested by each partners. - Partnership deed: this is refers to partnership agreement. It is the written agreement made by partners specifying the terms of formation, operation and dissolution of the partnership. - Drawings: partners can withdraw at regular or irregular interval from the sum they are entitled to at the end of the year. - Interest on drawings: this is the amount charged on drawings made by the partners.	
Step IV	Evaluation	Teacher asks the following questions orally: 1. What is partnership account? 2. what are reasons for the formation of partnership 3. state the types of partners in a partnership business	Students answer the questions orally
Step V	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step VI	Assignment	Teacher concludes the class giving the students reading assignment on the next topic preparation of partnership account	Students copy the assignment as given by the teacher.

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(Lesson Plan on Lecture Method) Week 3

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Method of Teaching: Lecture Method

Duration: One hour

General Objective: To teach students how to prepare Income Statement, Appropriation Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. mention at least four items contained in partnership deed

b. state at least two reasons for preparing a partnership account

c. Prepare a complete account of a partnership business using work sheet

Instructional Materials: Visual material (real object with white-marker board)

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Reference Material: Concepts & Practices of Accounting by B. R. Yusuf and Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught final account of a sole trader

Introduction: The teacher introduces the lesson by reviewing the knowledge of final account of a sole trader and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	**Content**	**Teacher's Activity**	**Student's Activity**
Step I	Items under partnership account	Teacher distributes a prepared format of partnership account to the students	Students observe and ask relevant questions.
Step II	Preparation of partnership Account	Teacher distributes already prepared question to the students and solve the question on the white maker board.	Students pay attention and copy the solution into their notes.
Step III	Evaluation	Teacher asks the following questions orally: 1. What is partnership account? 2. what are reasons for the formation of partnership 3. why do we prepare partnership account?	Students answer the questions orally
Step IV	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step	Assignment	Teacher concludes the class giving the students reading assignment on the	Students copy the assignment as given by

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V		next topic revaluation account	the teacher.

Format of Partnership Account for the year ended 31st December, 20xx

ABC and XYZ

Income Statement

For the year ended 31st December, 20XX

	₦	₦	₦
Sales			XX
Less: Return inwards			X
			XX
Opening inventory		XX	
Add: Purchases	XX		
Less: Return outwards	X	XX	
Cost of goods available		XX	
Less: Closing inventory		X	
Cost of goods sold			XX
Gross Profit			XX
Less Expenses:			
Rent		X	
Rate		X	
Electricity		X	
General expenses		X	
Carriage outwards		X	
Bad debts		X	
Salaries		X	
Depreciation		X	
			XX

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Net profit c/d		**XX**
Net profit b/d		**XX**
Interest on capital account		
ABC	X	
XYZ	X	
Share of profit		
ABC	X	
XYZ	X	XX

Partners Current Account

	ABC	**XYZ**		**ABC**	**XYZ**
	N	**N**		**N**	**N**
Balance c/d	XX	XX	Interest on capital	X	X
			Share of profit	X	X
	XX	**XX**		**XX**	**XX**

Statement of Financial Position
As at 31st December, 20XX

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
ABC	XX		Plant & mach.		XX
XYZ	XX	XX	Depreciation		X
					XX
Current Account			**Current Assets**		
ABC	XX		Inventory		XX
XYZ	XX	XX	Debtors	XX	
			Less Prov.	X	XX
Current Liabilities			Bank		XX
Creditors		XX	Cash		XX
		X X		**XX**	

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(Lesson Plan on Lecture Method) Week 4

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Revaluation Account

Method of Teaching: Lecture Method

Duration: One hour

General Objective: To teach students how to prepare Revaluation of Assets Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. define the concept of revaluation

b. state at least three reasons for revaluation of assets

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Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

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Presentation: The teacher will present the lesson through the following steps:

Steps	**Content**	**Teacher's Activity**	**Student's Activity**
Step I	Meaning of Revaluation Account	The teacher explains the concept of revaluation as account prepared to show the increase or decrease in value of assets	Students listen and copy notes, into their notebooks
Step II	Purpose of Revaluation Account	The teacher gives out the main purpose of revaluation account as to basically ascertain the increase or decrease in the value of assets of the business	Students copy notes.
Step III	Terminologies of Revaluation Account	Teacher briefly describes the following terminologies thus: - Revaluation: this is the process of valuing an already in existence asset for the purpose of determining the increase or decrease in its value - Change in profit sharing ratio: this is the situation where the agreed profit sharing ratio of partners changes as a result of a review agreed upon by the partners due to the admission of a new partner or retirement of an existing partner. - Opening capital: this is the initial capital invested or contributed by partners at the commencement of the partnership business.	Students listen and ask questions where necessary.

		- Partnership deed: this is refers to partnership agreement. It is the written agreement made by partners specifying the terms of formation, operation and dissolution of the partnership. - Fixed capital account: this is the initial amount of capital invested by each partners.	
Step IV	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step V	Assignment	Teacher concludes the class by giving the students reading assignment on the next topic preparation of dissolution account	Students copy the assignment as given by the teacher.

(Lesson Plan on Lecture Method) Week 5

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: …….

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Revaluation Account

Method of Teaching: Lecture Method

Duration: One hour

General Objective: To teach students how to prepare Revaluation of Assets Account, Partners' Capital and Current Account and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. Prepare a complete account on revaluation using work sheet

Instructional Materials: Visual material (real object with white-marker board)

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Reference Material: Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	Content	Teacher's Activity	Student's Activity
Step I	Items under revaluation account	Teacher distributes a prepared format of revaluation account to the students	Students observe and ask relevant questions.
Step II	Preparation of Revaluation Account	Teacher distributes already prepared question to the students and solve the question on the white maker board.	Students pay attention and copy the solution into their notes.
Step III	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step IV	Assignment	Teacher concludes the class by giving the students reading assignment on the next topic dissolution of partnership account	Students copy the assignment as given by the teacher.

Format of Revaluation Account for the year ended 31st December, 20XX

Closing Statement of Financial Position
As at 1st January, 20XX

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
ABC	XX		Freehold Premises		XX

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XYZ	XX		Fixtures and fitting		XX
			Goodwill		XX
		XX			XX
Current Liabilities			**Current Assets**		
Creditors		XX	Inventory		XX
			Debtors	XX	
			Less Prov.	X	XX
			Bank		XX
			Cash		XX
		XX			XX

Revaluation Account

	₦		₦
Decrease in value of assets		**Increase in value of assets**	
Fixtures and fittings	X	Freehold premises	X
Inventory	X	Goodwill	X
Provision for bad debt	X		
Share of profit:			
ABC	X		
XYZ	X		----
	XX		**XX**

ABC, XYZ and KPK

Partners' Capital Account

	ABC	**XYZ**	**KPK**		**ABC**	**XYZ**	**KPK**
	N	**N**	**N**		**N**	**N**	**N**
Balance c/d	XX	XX	XX	Balance b /f	X	X	
				Cash	-	-	X
				Share of profit	X	X	-

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XX	**XX**		**XX**	**XX**	**XX**

Statement of Financial Position
As at 1st January, 20XX

Capital Account	**N**	**N**	**Fixed Assets**	**N**	**N**
ABC	XX		Freehold Premises		XX
XYZ	XX		Fixtures and fitting		XX
KPK	XX		Goodwill		XX
		XX			XX
Current Liabilities			**Current Assets**		
Creditors		XX	Inventory		XX
			Debtors	XX	
			Less Prov.	X	XX
			Bank		XX
			Cash		XX
		XX			XX

(Lesson Plan on Lecture Method) Week 6

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Dissolution of Partnership Account

Method of Teaching: Lecture Method

Duration: One hour

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General Objective: To teach students how to prepare Realisation Account, Cash book, Partners' Capital and Statement of Financial Position

Behavioural Objectives: At the end of the lesson, students should be able to:

a. define the concept of dissolution

b. state at least three reasons for dissolution of partnership

c. state at least four rules for distribution of assets during dissolution of partnership

d. Prepare a complete account on realisation and dissolution of partnership using work sheet

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	Content	Teacher's Activity	Student's Activity
Step I	Meaning of Dissolution of partnership	The teacher defines dissolution of partnership as the coming to an end of a partnership agreement. It is the breakup of a partnership business.	Students listen and copy notes, into their notebooks
Step II	Purpose of dissolution of partnership	The teacher expatiates on the reasons for the dissolution of partnership: i. When one of the partners dies ii. The bankruptcy of a partner iii. A joint decision to discontinue the business iv. When the time fixed for the	Students listen and copy notes.

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		agreement has expired v. Retirement of a partner vi. Insolvency of the business	
Step III	Terminologies of dissolution of partnership	Teacher briefly describes the following terminologies thus: - Bankruptcy: this is when a person is unable to repay outstanding debts or obligations - Insolvency: this is a situation where a debtor that is, individual, business or corporate organisation cannot pay the debts they owe. -Realisation account: this is the account that is used to record the sales of assets and discharge of liabilities. It is a nominal account. -Rules for distribution of assets during dissolution of partnership: i. losses must be paid out of capital ii. payment of debts and liabilities to outside creditors	Students listen and ask questions where necessary.

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		iii. Settlement of partners' capital iv. Payment of partners' loan v. Any profit on the realisation must be divided in their profit sharing ratio.	
Step IV	Evaluation	Teacher asks the following questions orally: 1. What is dissolution of partnership? 2. What are the reasons for the dissolution of partnership? 3. Mention at least three (3) terminologies in dissolution of partnership	Students answer the questions orally
Step V	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step VII	Assignment	Teacher concludes the class giving the students reading assignment on the next topic preparation of dissolution account	Students copy the assignment as given by the teacher.

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(Lesson Plan on Lecture Method) Week 7

Name of Teacher: ORE, Elizabeth

Reg. Number: LCU/PG/002698

Subject Combination: Business Education

University Name: ……

Class: 200-level

Average Age: 18 years

Subject: Financial Accounting II

Topic: Partnership Account

Sub-Topic: Dissolution of Partnership Account

Method of Teaching: Lecture Method

Duration: One hour

General Objective: To teach students how to prepare Realisation Account, Cash book, Partners' Capital and Statement of Financial Position

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Behavioural Objectives: At the end of the lesson, students should be able to:

a. Prepare a complete account on realisation and dissolution of partnership using work sheet

Instructional Materials: Visual material (real object with white-marker board)

Reference Material: Essential Financial Accounting Textbook for SSCE by O. A. Longe and R. A. Kazeem

Previous knowledge: Students have been taught partnership account

Introduction: The teacher introduces the lesson by reviewing the knowledge of partnership account and relates it with the partnership account which is the new topic

Presentation: The teacher will present the lesson through the following steps:

Steps	Content	Teacher's Activity	Student's Activity
Step I	Items under dissolution of partnership account	Teacher distributes a prepared format of dissolution of partnership account to the students	Students observe and ask relevant questions.
Step II	Preparation of Profit and loss Account	Teacher distributes already prepared question to the students and solve the question on the white maker board.	Students copy the solution.
Step III	Evaluation	Teacher asks the following questions orally: 1. What is dissolution of partnership? 2. What are the reasons for the	Students answer the questions orally

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		dissolution of partnership? 3. Mention at least three (3) terminologies in dissolution of partnership	
Step IV	Summary	Teacher summarizes the lesson emphasizing on the main points of the topic	Students copy notes as the teacher summarizes the lesson.
Step V	Assignment	Teacher concludes the class giving the students reading assignment on the next topic company account	Students copy the assignment as given by the teacher.

Format of Dissolution of Account for the year ended 31st December, 20XX

Realization Account

Book value of assets	N	Cash realised from sales	N
Debtors	X	Debtors	X
Plant and machinery	X	Furniture and fittings	X
Furniture and fittings	X	Inventory	X
Inventory	X	Plant and machinery	X
Cost of liquidation	X	Discount received	X
Share of Profit:		Goodwill	X
ABC	X		
XYZ	X		
	XX		**XX**

Cashbook

	N		N
Balance b/f	X	Cost of liquidation	X
Realisation account:		Creditors	X

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Debtors	X	Loan	X
Plant and machinary	X	Capital:	
Furniture and fittings	X	ABC	X
Inventory	X	XYZ	X
	XX		**XX**

Capital Account

	ABC	**XYZ**		**ABC**	**XYZ**
	N	**N**		**N**	**N**
Cash book	XX	XX	Balance b /f	X	X
			Share of profit	X	X
	XX	**XX**		**XX**	**XX**

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Appendix VII

Computation of Results from SPSS Analysis

Gender * Strategy Cross tabulation

Count

		Strategy			
		LMT	TPS	PSM	Total
Gender	Male	60	17	31	108
	Female	133	62	81	276
Total		193	79	112	384

Report

	Mean	N	Std. Deviation
Lecture Method	38.0570	193	11.80271

Think-Pair-Share	44.3671	79	12.69381
Problem Solving Method	53.1339	112	12.04608

Report

	Mean	N	Std. Deviation
Lecture Method	41.9378	193	11.86057
Think-Pair-Share	51.5949	79	14.16435
Problem Solving Method	59.7000	110	12.52414

Report

Strategy		Pre-test scores	Post test scores
LMT	Mean	38.0570	41.9378
	N	193	193
	Std. Deviation	11.80271	11.86057
TPS	Mean	44.3671	51.5949
	N	79	79
	Std. Deviation	12.69381	14.16435
PSM	Mean	53.1339	59.6161
	N	112	112
	Std. Deviation	12.04608	12.44465
Total	Mean	43.7526	49.0807
	N	384	384
	Std. Deviation	13.66988	14.68792

Report

	Mean	N	Std. Deviation
Pre-test scores	43.7526	384	13.66988
Post-test scores	49.0807	384	14.68792

		Problem Solving Method	Lecture Method	Think-Pair-Share	Strategy	Gender
N	Statistic	110	193	79	384	384
Minimum	Statistic	25.00	10.00	20.00	1.00	1.00
Maximum	Statistic	85.00	85.00	90.00	3.00	2.00

Mean	Statistic	59.7000	41.9378	51.5949	1.7891	1.7188
Std. Deviation	Statistic	12.52414	11.86057	14.16435	.86703	.45020
Skewness	Statistic	-.289	.273	.106	.422	-.977
	Std. Error	.230	.175	.271	.125	.125
Kurtosis	Statistic	.056	.529	-.223	-1.542	-1.051
	Std. Error	.457	.348	.535	.248	.248

Corrected Summary Table

Level of Academic Achievement

Category	**Score Range**	**Number of Scores**	**Mean scores**	**Standard Deviation**
Low Achievement	0-49	185	36.75675	7.7410
Moderate Achievement	50-69	154	56.40909	5.4552
High Achievement	70-100	45	74.66666	5.2656
Total		384	167.8325	18.461

Paired Samples Statistics H_{01}

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Think-Pair-Share	51.5949	79	14.16435	1.59361
	Lecture Mehod	40.7595	79	11.61036	1.30627

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Think-Pair-Share - Lecture Method	10.83544	17.44767	1.96302	6.92738	14.74351	5.520	78	.000

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Paired Samples Effect Sizes

					95% Confidence Interval	
			Standardizer[a]	Point Estimate	Lower	Upper
Pair 1	Think-Pair-Share - Lecture Method	Cohen's d	17.44767	.621	.378	.860
		Hedges' correction	17.53212	.618	.377	.856

a. The denominator used in estimating the effect sizes.

Cohen's d uses the sample standard deviation of the mean difference.

Hedges' correction uses the sample standard deviation of the mean difference, plus a correction factor.

Paired Samples Statistics H_{01}

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Problem Solving Method	59.7000	110	12.52414	1.19413
	Lecture Method	40.8545	110	10.88036	1.03740

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Problem Solving Method & Lecture Method	110	-.092	.339

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Problem Solving Method - Lecture Method	18.84545	17.33014	1.65236	15.57052	22.12039	11.405	109	.000

Paired Samples Effect Sizes

					95% Confidence Interval	
			Standardizer[a]	Point Estimate	Lower	Upper
Pair 1	Problem Solving Method - Lecture Method	Cohen's d	17.33014	1.087	.850	1.322
		Hedges' correction	17.39005	1.084	.847	1.317

a. The denominator used in estimating the effect sizes.

Cohen's d uses the sample standard deviation of the mean difference.

Hedges' correction uses the sample standard deviation of the mean difference, plus a correction factor.

Descriptive H_{03}

Academic Achievement

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Lecture Method	193	41.9378	11.86057	.85374	40.2539	43.6217	10.00	85.00
Think-pair-share	79	51.5949	14.16435	1.59361	48.4223	54.7676	20.00	90.00
Problem solving	112	59.7500	12.45713	1.17709	57.4175	62.0825	25.00	85.00
Total	384	49.1198	14.71917	.75113	47.6429	50.5967	10.00	90.00

ANOVA

Academic Achievement

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	23095.198	2	11547.599	73.470	.000
Within Groups	59883.292	381	157.174		
Total	82978.490	383			

ANOVA Effect Sizes[a]

		Point Estimate	95% Confidence Interval	
			Lower	Upper
Academic Achievement	Eta-squared	.278	.204	.345
	Epsilon-squared	.275	.200	.341
	Omega-squared Fixed-effect	.274	.200	.341
	Omega-squared Random-effect	.159	.111	.205

a. Eta-squared and Epsilon-squared are estimated based on the fixed-effect model.

Post Hoc Tests

Multiple Comparisons

Dependent Variable: Academic Achievement

LSD

(I) Strategy	(J) Strategy	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
LMT	TPS	-9.65711*	1.67449	.000	-12.9495	-6.3647
	PSM	-17.81218*	1.48920	.000	-20.7403	-14.8841
TPS	LMT	9.65711*	1.67449	.000	6.3647	12.9495
	PSM	-8.15506*	1.84198	.000	-11.7768	-4.5333
PSM	LMT	17.81218*	1.48920	.000	14.8841	20.7403
	TPS	8.15506*	1.84198	.000	4.5333	11.7768

*. The mean difference is significant at the 0.05 level.

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  /CRITERIA=ALPHA(.05)
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Univariate Analysis of Variance

Notes

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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data for all variables in the model.

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Between-Subjects Factors

		Value Label	N
Gender	1.00	Male	108
	2.00	Female	276
Teaching Strategies	1.00	Lecture Method	193
	2.00	Think-pair-share	79
	3.00	Problem solving	112

Descriptive Statistics H_{04}

Dependent Variable: Academic Achievement

Gender	Teaching Strategies	Mean	Std. Deviation	N
Male	Lecture Method	40.2500	12.47455	60
	Think-pair-share	53.8235	12.81228	17
	Problem solving	61.5484	11.95781	31

	Total	48.5000	15.57046	108
Female	Lecture Method	42.6992	11.54043	133
	Think-pair-share	50.9839	14.55064	62
	Problem solving	59.0617	12.64748	81
	Total	49.3623	14.39441	276
Total	Lecture Method	41.9378	11.86057	193
	Think-pair-share	51.5949	14.16435	79
	Problem solving	59.7500	12.45713	112
	Total	49.1198	14.71917	384

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Tests of Between-Subjects Effects

Dependent Variable: Academic Achievement

Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	23589.446[a]	5	4717.889	30.028	.000
Intercept	661533.957	1	661533.957	4210.538	.000
Gender	57.586	1	57.586	.367	.545
Teaching Strategies	21437.915	2	10718.958	68.224	.000
Gender * Teaching Strategies	493.493	2	246.747	1.570	.209
Error	59389.043	378	157.114		
Total	1009476.000	384			
Corrected Total	82978.490	383			

a. R Squared = .284 (Adjusted R Squared = .275)

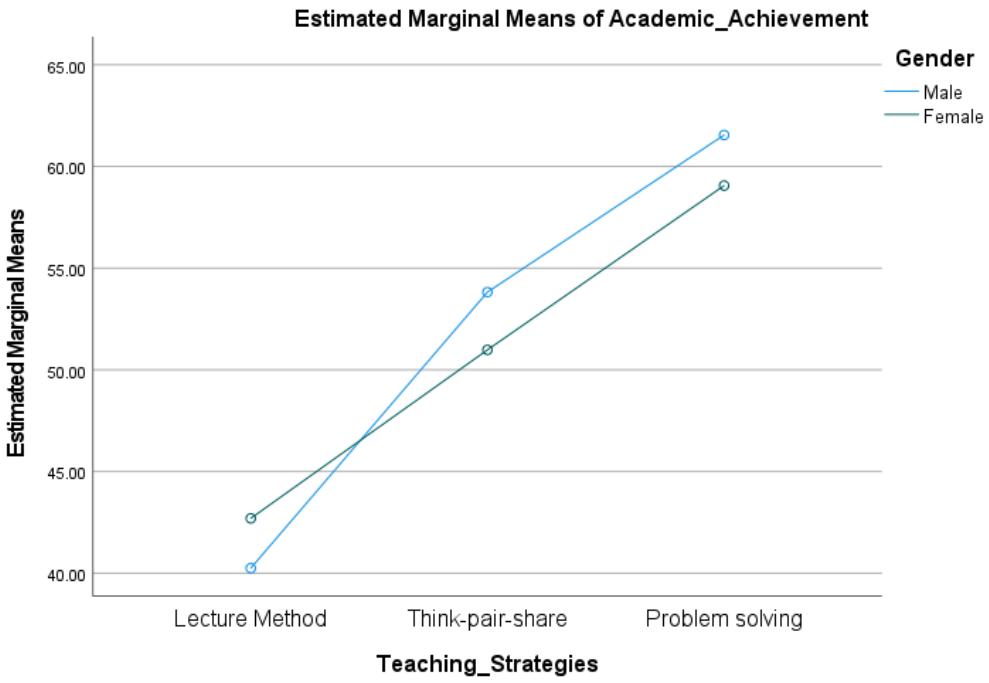
Estimated Marginal Means

Gender * Teaching Strategies

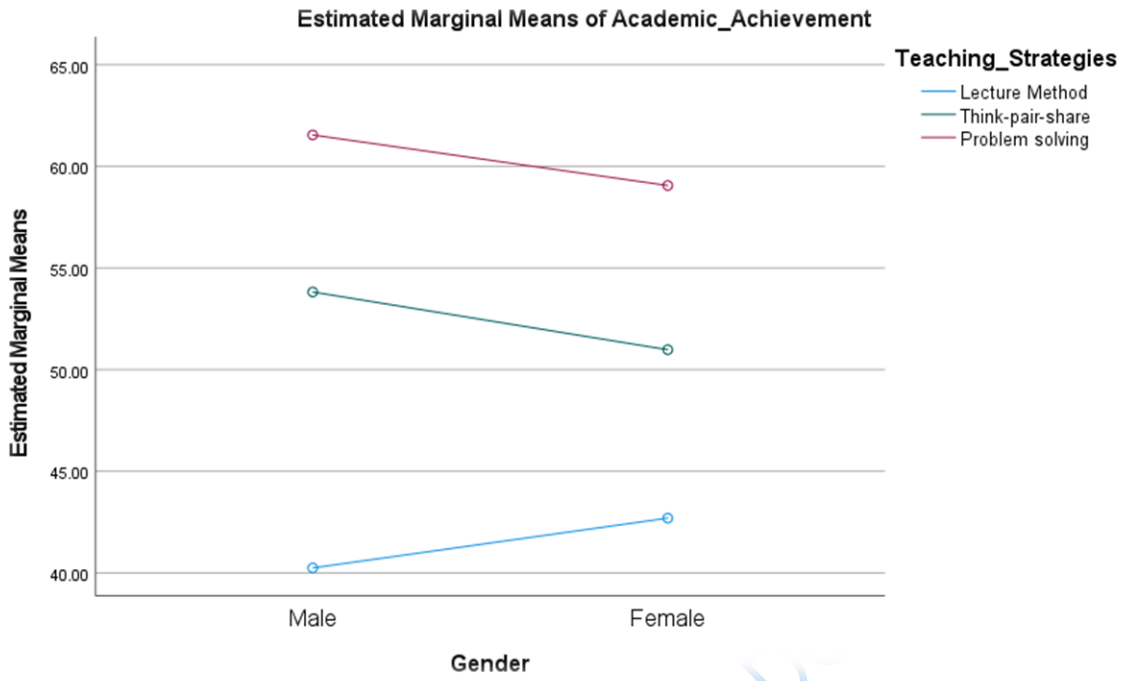
Dependent Variable: Academic Achievement

Gender	Teaching Strategies	Mean	Std. Error	95% Confidence Interval	
				Lower Bound	Upper Bound
Male	Lecture Method	40.250	1.618	37.068	43.432
	Think-pair-share	53.824	3.040	47.846	59.801
	Problem solving	61.548	2.251	57.122	65.975
Female	Lecture Method	42.699	1.087	40.562	44.836
	Think-pair-share	50.984	1.592	47.854	54.114
	Problem solving	59.062	1.393	56.323	61.800

Profile Plots



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Multiple Comparisons

Dependent Variable: Academic_Achievement

Tukey HSD

(I) Teaching_Strategies	(J) Teaching_Strategies	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
Lecture Method	Think-pair-share	-9.6571*	1.67417	.000	-13.5964	-5.7178
	Problem solving	-17.8122*	1.48891	.000	-21.3156	-14.3088
Think-pair-share	Lecture Method	9.6571*	1.67417	.000	5.7178	13.5964
	Problem solving	-8.1551*	1.84163	.000	-12.4884	-3.8217
Problem solving	Lecture Method	17.8122*	1.48891	.000	14.3088	21.3156
	Think-pair-share	8.1551*	1.84163	.000	3.8217	12.4884

Based on observed means.

The error term is Mean Square(Error) = 157.114.

*. The mean difference is significant at the .05 level.

T-Test **H_{05}**

Notes

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	Cases Used	Statistics for each analysis are based on the cases with no missing or out-of-range data for any variable in the analysis.
Syntax		T-TEST PAIRS=Pretestscores WITH Poststestscores (PAIRED) /ES DISPLAY(TRUE) STANDARDIZER(SD) /CRITERIA=CI(.9500) /MISSING=ANALYSIS.
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Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pretest scores	43.7526	384	13.66988	.69759
	Post-test scores	49.0807	384	14.68792	.74954

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Pretestscores & Poststestscores	384	.540	.000

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Pre test scores – Post test scores	-5.32812	13.63231	.69567	-6.69594	-3.96031	-7.659	383	.000

Paired Samples Effect Sizes

			Standardizer[a]	Point Estimate	95% Confidence Interval Lower	Upper
Pair 1	Pre test scores – Post test scores	Cohen's d	13.63231	-.391	-.494	-.287
		Hedges' correction	13.64567	-.390	-.494	-.287

a. The denominator used in estimating the effect sizes.

Cohen's d uses the sample standard deviation of the mean difference.

Hedges' correction uses the sample standard deviation of the mean difference, plus a correction factor.

Lead City University Ibadan

Bio-data

A. Personal Data

1. **Name** Elizabeth Remilekun ORE

2. **Faculty/Department** Education/Educational Management

3. **Date of Birth** 05/02/1988

4. **Sex**	Female
5. **Nationality**	Nigerian
6. **State of Origin/Local Government Area**	Ogun/Ijebu East
7. **Marital Status**	Married
8. **Number and Ages of Children Number**	(3); Ages (5, 6, 8)
9. **Residential Address**	D17 Post Service Housing Estate Iba
10. **Address for Correspondence**	Lagos State University, Ojo
11. **Phone Number(s)**	08069803858, 08083322577
12. **Email Address**	elizabethremilekun@gmail.com

B. Educational Institutions Attended with Dates

Dates	**Institutions**
2019-2021	Lagos State University
2018-2019	University of Lagos
2012-2016	Lagos State University, Ojo
1999-2005	Community Secondary School

C. Work Experience with Date

Dates	**Organsation**
2018 till date	Lagos State University, Ojo

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2014 till date	Superior Points ICAN Tuition Centre
2017-2018	Mobolaji Oluwa & Co.
2015-2016	PricewaterhouseCoopers (PwC)
2013	K. A. Lawal & Co.

D. Awards and Fellowship

Dates	**Awards**
2017	Overall Best Student Award, Lagos State University, Ojo
2017	Best Graduating Student Prize, Faculty of Education, Lagos State University
2017	Overall Best Female Student, Faculty of Education Award, Lagos State University, Ojo
2015	Scholarship Award, (Outstanding students' scholarship), Lagos State University

E. Membership of Professional Bodies

1. 2023	ABEN (Professional Member) Association of Business Educators of Nigerian
2. 2021	NAEAP (Member) - Nigerian Association of Educational Administration and Planning
3. 2011	ACA (Associate) - Institute of Chartered Accountants of Nigeria
4. 2009	Associate Accounting Technician (AAT), Institute of Chartered Accountants of Nigeria

F. Publications

Published Chapters

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i. Idowu, K. A. and Ore, E. R., (2022), "Corporate Governance and Accountability in Local Governments in Nigeria", 1-10 in Public Sector Governance: Perspectives on Accountability, edited by Bolarinwa, S. A., Lagos:Lagos State University Press.

Journal Articles

i. Sofolahan, V., Ore, E. R. & Abudu, A. M. (2025), Assessing Tax Avoidance Tendency among Entrepreneurs in Oyo South Senatorial District, Oyo State, Nigeria, *UNIZIK Journal of Educational Research and Policy Studies, 20* (1), 24-37

ii. Ileuma, S., David, S & Ore, E. R. (2025). Think-Pair-Share Teaching Strategy: An Effective Strategy for Improving Business Education Students' Academic Achievement in Financial Accounting in Tertiary Institutions in Nigeria, *Educational Perspectives, 13* (1), 85-97

iii. Ore, E. R., David, S. & Alabi, A. J. (2025). Problem-solving Teaching Method and Business Education Students' Achievement in Financial Accounting in Public Universities, Southwest, Nigeria, *African Journal of Educational Management, Teaching and Entrepreneurship Studies (AJEMATES), 4* (1), 1-21

iv. Ore, E. R., Sofolahan, V. & Owodunni, P. R. (2025), "Teachers Quality and Business Education Students Entrepreneurial Skills Development in Public Universities in South West, Nigeria", *Eduline: Journal of Education and Learning Innovation, 5* (1), 104-110

v. Hassan, A. M., Ore, E. R. & Ayeni, O. D., (2024), "Redesigning Business Education Curriculum in public universities for Job Creation and Poverty Alleviation in Nigeria", *Educational Perspectives, 12* (2), 115-119

vi. Ore E. R & Hassan A. M. (2023), "Business Education Curriculum Content and Entrepreneurial Skills Development of Business Education Students in Public Universities in Lagos State, Nigeria", *EduLine: Journal of Education and Learning Innovation, 3* (3), 437-443.

vii. Ore E. R. (2023), Societal Perception of Business Education Graduates in Nigeria, *Albukhary Social Business Journal, 1,* 35-40

viii. David, S., Ore E. R. & Sofolahan, V. (2023), "Entrepreneurial Skills of Business Education Graduates: A Catalyst for Sustainable Development in Nigeria", *International Journal of Office Administration and Information Management IJOAIM, 3*(1), 295-305

ix. Ore, E. R., Hassan, M. A. & Ogungbo, O. M. (2022), "Business Education and Digital Skills: A Conceptual Review", *International Journal of Advanced Research in Multidisciplinary Studies IJARMS, 2* (1), 41-45.

x. Ore E. R. (2022), "Effectiveness of Business Education Programme on the Employability Skills of Business Education Students in Public Universities in Lagos State, Nigeria", *African Journal of Educational Management, 23* (1), 57-73

xi. Ifenaike, S. A., Ore, E. R., Hassan, A. M. & Akporuovo, E. (2021), "Staff Training and Development and Teacher Efficiency in Secondary Schools in Lagos State, Nigeria", *Journal of Research in Educational Management and Business Studies Business Studies JOREMBS, 6* (2), 145-162.

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xii. Ore, E. R. & Akporuovo, E. (2020), Towards Enhancing Strategic Management Practices in Vocational and Technical Education Programme in Nigeria, *Journal of Research in Educational Management and Business Studies Business Studies, 5* (1), 57-70 .

xiii. Mohammed O. M., Ibikunle A. G., Ore E. R. & Akporuovo, E. (2020), "Impact of COVID-19 on Job Security and Labour Turnover of Private Secondary School Teachers in Lagos State, Nigeria", *African Journal of Educational Management, 21*(2), 149-168 .

xiv. Ibikunle, A. G., Orefuwa, E. R. & Mofo, A. B., (2019), "Analysis of Causes and Effects of Unemployment in Nigeria Towards a Solution for Graduate Idleness and Poverty Alleviation", *IOSR Journal of Humanities And Social Science IOSRJHSS, 24* (2), 36-44 , DOI: DOI: 10.9790/0837-2402023644

xv. Ibikunle, A. G.., Olawole, O. J. & Orefuwa, E. R. (2018), "Capacity Building and Utilization of Agriculture for Poverty Eradication: Diversifying Entrepreneurship Education in Nigeria.", *IOSR Journal of Humanities And Social Science IOSR-JHSS, 23* (12), 1-3 , DOI: DOI: 10.9790/0837-2312050106

Referred Conference Proceedings

i. Hassan, A. M., Ayeni O. D. & Ore, E. R. (2023), "Promoting Sustainability Development: The Role of Business Studies Teachers in Public Upper Basic School in Oyo State" in Innovative Research and Quality Education for Sustainable Development, IBADAN: Lead City University.

ii. Hassan M. A., Ore E. R. & Ifenaike S. A. (2021), "Strategies for Managing Fund and Human Resources during Crises in Public Universities in Nigeria: the innovative perspective." In Innovation and Technology for Sustainable Educational Development, IBADAN: His Lineage Publishing House.

G. Conferences/Workshops attended

2025	Association of Business Educators of Nigeria (ABEN) 37th Annual National Conference, University of Delta State, New Technologies and Curriculum Development in Business and Entrepreneurship Education
2025	Lagos State University, Faculty of Education 10th Annual International Conference, Navigating the Global Education Landscape: Policies, Reforms and Processes, 1st-4th July, 2025
2024	Workshop on Understanding and Implementing the UNESCO Guidance for Generative AI in Education and Research, Organised by National Open University of Nigeria in Partnership with UNESCO, 9th-20th October, 2024
2024	Nigerian Association for Educational Administration and Planning 43rd Annual Conference, Navigating Challenges in Educational Innovation and Leadership in Nigeria, 7th-11th October, 2024, Ibadan

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2024	One Day International Multidisciplinary Conference on "Recent Advancement in Education, Research, Social Sciences, Science and Engineering" on National Youth Day at PGDAV College Auditorium, University of Delhi, Nehru Nagar, New Delhi, India jointly Organised by International Council for Education Research and Training (ICERT), 12TH January, 2024
2024	ERUDIO Talk Series held by ERUDIO Journal of Educational Innovation Published by the Universitas Brawijaya, Indonesia on 27th March, 2024
2024	UB Online Short Course "Pathways to Publication-Equipping Scholars with Essential Writing and Publishing Skills", hosted by Universitas Brawijaya in partnership with Elsevier. 22nd-25th April, 2024
2023	Lead City University Postgraduate College Multidisciplinary International Academic Conference, Innovation Research and Quality Education for Sustainable Development, 16th-19th October, 2023.
2023	35th Annual National Conference of the Association of Business Educators of Nigeria (ABEN)
2023	Lagos State University, Faculty of Education 8th Annual International Conference: Understanding and Tackling Rampaging Global Poverty through Education, 30th-3rd November, 2023.
2023	5th LASU Research and Innovation Fair: Harnessing Sustainable Research and Innovation in Nigeria University towards National and Growth Development, 12th-13th September, 2023.
2022	Faculty of Arts and Education, Lead City University, International Conference on Sustainable Development. Pragmatic Human Capital for Sustainable Development, June 6th-8th, 2022.
2022	Empowering Education: Building the Future 7th International Conference of the Faculty of Education, Lagos State University, Nigeria. 1st- 7th July, 2022.
2021	Man, Technology and Innovation in Socio-Economic and Educational Revolution in Africa: 16th- 20th, May, 2022.
2021	Fourteenth Regional Conference Organised by Higher Education Research and Policy Network HERPNET in Collaboration with Michael and Cecilia Ibru University, Agbarha-Otor, Delta State, Nigeria: Theme: Higher Education in the New Normal. 26th-29th, July, 2021
2020	The 9th International Conference of Global Education Network the University of Lome, Togo. Multi-Disciplinary Virtual Conference on Research, Innovation, Peace and Development in Sub-Sahara Africa, Monday, 23 Friday, 27, November, 2020: Letter of Acceptance/Invitation.

H. Referees

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_____ _____

Signature Date

The University Compliance Certification

This is to certify that the thesis by Elizabeth Remilekun ORE with the matriculation number LCU/PG/002968 in the Department of Arts and Social Science Education, Faculty of Education, Lead City University, Ibadan, Oyo State is in full compliance with the approved university format and style.

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