



Think-Pair-Share Teaching Strategy: An Effective Strategy for Improving Business Education Students' Academic Achievement in Financial Accounting in Tertiary Institutions in Nigeria

Senimetu Ileuma, Seyi David & Elizabeth R. Ore

Department of Arts & Social Science Education, Faculty of Education, Lead City University, Ibadan, Nigeria

Department of Arts & Social Science Education, (Business Education Unit), Faculty of Education, Lead City University, Ibadan, Nigeria,

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

KEYWORDS:

Cooperative Learning,
Financial Accounting,
Teaching Methods, Think-Pair-Share

WORD COUNT:

124

CORRESPONDING EMAIL ADDRESS:

david.seyi@lcu.edu.ng

ORCID NUMBER:

ABSTRACT

This study is carried out to provide a conceptual review on the effectiveness of the think-pair-share (TPS) teaching strategy in improving Business Education students' academic achievement in Financial Accounting. Related literature were reviewed on teaching methods and strategies, think-pair-share instructional strategy, academic performance and Financial Accounting. The findings suggest that the TPS strategy is a viable alternative to traditional instruction and can be used to enhance academic achievement of Business Education students especially in Financial Accounting. The study recommends that Business Educators in tertiary institutions should be flexible in the choice of the selection of instruction methods/ strategies when teaching Financial Accounting and Business Educators should adopt learner-centred instructional strategy(s) like think-pair-share method that will allow students to actively participate in the learning process.

HOW TO CITE

Senimetu Ileuma, Seyi David & Elizabeth R. Ore. (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(2), 58-66.



Introduction

The twenty-first century can be called a century of continuous change. Therefore, education is an important vehicle that can bring about this sustainable change and development to any nation that desires growth. As Nigeria is aiming towards becoming a self-reliant and technologically and economically independent, more research based findings are needed on the teaching and learning of Financial Accounting in universities in order to produce graduates that are financially knowledgeable (Boris & Olufunke, 2020). Financial Accounting is one of the important aspects of Business Education curriculum at the post-secondary level of education. Financial Accounting is a key subject taught in all Universities in Nigeria offering Business Education as an academic programme as spelt out by the national minimum standard (NUC curriculum).

The aim of Business Education in Nigerian Universities as spelt out in 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 (David, 2019). 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.

Financial Accounting is one of the Business Education courses offered at tertiary levels in the nation's private and public institutions for job skills, employment, and self-reliance. Business Education graduates play a vital role in an economy; hence the need for proper training cannot be overemphasised in order for them to discharge

their duties effectively and to face emerging challenges in the profession (Ishola, et al., 2022). Financial Accounting is a systematic and procedural subject as such it is not a subject that can be mastered by mere memorization of the basic rules. It requires sound theoretical knowledge and intensive practice in its application. However, the conventional teaching method has continued to dominate the teaching in Nigerian classroom teaching (Federal republic of Nigeria, 2012). The conventional teaching method may not be an effective teaching method for enhancing students' achievement in skill-based subjects because the students' participation in the learning process is less. Conventional teaching method mould students into passive recipient of information transmitted by the teacher and make students highly dependent on the teachers for much of their learning needs (Nwaukwa & Okolocha, 2020).

Therefore, universities must have a more significant commitment to practical training and the need to set up training processes in which professional practice is reassessed, integrating skills and knowledge of the field with reflective and ethical attitudes (Cano-García & Rojas-Cazaluade, 2022). It is important for teachers to always try to encourage students to develop analytical and critical thinking, develop various heterogeneous competencies (effective communication, teamwork, and leadership) and understand the knowledge of the subject under study (Cano-García & Rojas-Cazaluade, 2022). Therefore, the teaching and learning processes that promote the development of competencies are thus linked to active, authentic, and situated methodologies (Leiva-Reyes, *et al.*, 2020). Effective teaching and learning are a vital pre-condition for learners to efficiently master new concepts, and develop high-level critical thinking and technical skills to meet learning needs and provide outcomes relevant to the demands of an ever- changing society (Ajimotokan, *et al.*, 2022).



The exposure to modern pedagogical approaches and methods with appropriate instructional media would enhance the transfer and retention of new concepts, and the development of high-level critical thinking and technical skills (Guney, 2019). The product of teaching is learning activities that is, knowledge acquisition (David, 2019). Teaching has been largely founded on using passive forms of teaching, for instance, lectures that are based on the ability to remember facts while on the contrary, the core of active teaching is to engage students in the process of teaching (Stejskalová, *et al.* 2019). 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 (Obasi, 2022).

For a curriculum to be properly implemented, appropriate instructional methods, tools, learners' attitude and interest towards the teaching and learning of such subjects must be adequately taken into consideration (Gazama & Azih, 2019). Hence, greater importance on the styles, methods and strategies of teaching that can motivate the learner and bring desired learning outcomes should be considered and adopted. So many factors have contributed to the students' academic performance in Financial Accounting in Nigeria and specifically, in public universities in Southwest. One of these factors is teaching methods used by teacher in teaching financial accounting.

Method is a particular way of doing something while methodology is a set of methods and principles used to perform a particular activity. Teaching entails imparting knowledge to a learner on how to do something in the school or any recognized programme (Gazama & Azih, 2019). Therefore, teaching method refers to the manner of transmitting facts, information, skills and knowledge by the teacher or instructor to the learner, so as to involve learners in meaningful

events for knowledge acquisition and for the purpose of achieving the objective of the lesson (David, 2019). Teaching method is a professional technique that teachers adopt regularly during the instructional exercises in order to enable them impart relevant skills and knowledge to the learner (David, 2019).

Teachers need to be well exposed to effective teaching and learning methods that are more of learner-centred than teacher-centred in order to tackle the problem of frequent adoption of teacher-centred teaching and the negative attitude and low achievement towards Financial Accounting. Thus, for learners to effectively master the subject matter, the learner-centred teaching and learning methods should be adopted as it actively involve the learner in the learning process and foster a positive attitude towards the subject (Samosa, 2021). For Financial Accounting to be effectively taught, Financial Accounting teachers must employ appropriate instructional strategy that can help students to develop skills and knowledge with which to take important business decisions in future (Kusuma, *et al.*, 2020).

Cooperative teaching method is a teaching strategy that organises students in a very small group so that they can work together to minimize the time of teaching them one by one and maximize the learning of others and improve quick understanding of subject matter. Cooperative learning is structured in an effort to increase student participation, facilitate students with experience leadership attitudes and make decisions in groups, as well as provide opportunities for students to interact and learn together with students of different backgrounds (Kusuma, *et al.*, 2020). However, one of the models of cooperative learning that this study is considering is the Think-Pair-Share cooperative learning model. The Think-Pair-Share instructional strategy is a questioning technique used to keep all students actively involved in the class discussion. It provides an opportunity for every student to share an idea and



answer to every question posed by the teacher. It is thus a cooperative instructional strategy that includes four basic components: time for teacher to pose a question, time for students to think, time for sharing in pairs and time for each pair to share back to the whole class (Okolocha, *et al.*, 2021).

Concept of Business Education

Business Education is a branch of vocational technical education which starts from the junior secondary school level to tertiary institution level with the aim of exposing students to the various Business Education skills in preparation for the work environment or life after school. The main focus of Business Education is career development which will enable the students to acquire relevant skills that will make them self-reliant and also enable them to compete successfully in the fast growing business world. The most important aspect of career development in business is skill acquisition which is embedded in Business Education programme (Abraham-Ibe, 2019). Business Education is an aspect of educational programme which prepares students for careers in business. Business Education is a broad and comprehensive field of study whose instructional programme is endowed with the capacity to provide knowledge, skills, vocation and aptitude required to effectively manage personal businesses and at the same time function in the economic system (Ore, *et al.*, 2022). Business Education programme is basically designed to prepare graduates to be self-reliant, competent, skilful, technically sound and knowledgeable in order to perform effectively and efficiently in the work place. Business Education is about facilitating learning of job-related behaviours in order to improve individual and corporate performance (Ore, 2022).

Concept of Financial Accounting

Financial Accounting is a subject offered in post-primary and tertiary institutions with the intention to train students with the basic concepts and principles of practicing accounting in order to fit in the world of works, as it is commonly applied in almost all aspect of human activities. Accounting has been regarded as a systematic process of identifying, recording, measuring, classifying,

verifying, summarizing, interpreting and communicating financial information (Olorunmolu & Ahmadu, 2019). Financial accounting is the systematic way of gathering, recording, presenting, analyzing/interpreting financial data for users of financial reports (Koko & Ekeke, 2019). Accounting is needed to adequately equip the students for the world of work or higher education to become accounting personnel or Accountants with the required skills and abilities to solve societal problems (Olorunmolu & Ahmadu, 2019). The teaching and learning of Financial Accounting requires sound theoretical knowledge and intensive practice in its application. However, the Conventional Teaching Method has continued to dominate the teaching of this subject (Oparaji & Nwaukwa, 2019). The curriculum of Financial Accounting is designed to meet such objectives as; to provide specialised instruction; provide accounting skills for personal use in the future; to prepare students for career in the accounting fields; enable the senior secondary school student appreciates the basic fundamental rules and principles in accounting; assess student's knowledge of basic accounting principles, practice and their application to modern business activities (Ugwunwoti, 2021).

Concept of Learning and Instructional Strategy

Learning is a complex activity. Learning is outcomes in the form of capabilities. After learning, people have skills, knowledge, attitudes and values. The emergence of these capabilities is from stimulation that comes from the environment and cognitive processes carried out by learning (Kusuma, *et al.*, 2020). Learning thus refers to the process of trying to gain intelligence or knowledge. Learning is basically the process of adding new information and abilities to existing ones (Bizimana, *et al.*, 2022). In this process, the teacher will think about what information and abilities the students should have, at that time, the teacher will think about what strategies to do so that all the things that have been planned can be maximally achieved so that the learning process becomes active (Harahap, 2020). Active learning is learning that invites students to learn actively. With active learning, students are invited to participate in all learning processes, in this way students will usually feel a more pleasant atmosphere so that learning



outcomes can be maximized (Bizimana, *et al.*, 2022).

Teaching strategies are known as the approaches and techniques used by teachers to deliver the course content for pupils (General Principles of Teaching, (n.d). Generally, teaching strategies focus on achieving the goals and objectives of the lessons. Using teaching strategies, teachers can help students in their learning process. When a subject is delivered using appropriate instructional strategy, learning increases; however, with inappropriate instructional strategies, academic achievement of students decreases. Based on this assumption, no instructional strategy is ineffective in itself but, every subject requires its own appropriate and effective instructional strategy.

Cooperative Learning

Cooperative Learning is a well organised strategy in which a group of students pursue academic goals through collaborative and collective efforts. Cooperative learning refers to a set of teaching and learning strategies which are used to enhance students' collaboration in pairs or groups of up to five in order to incorporate peer education into students' learning (Okolocha & Nwaukwa, 2020). It is a teaching method that helps students learn together in groups to maximize their learning with great interest and motivation (Ezeddine, *et al.*, 2023). Cooperative learning can be grouped into two main types which are: formal Cooperative learning and informal Cooperative learning. The formal type refers to the techniques applied in classrooms, while the informal type is defined as group work between students outside the classroom (Okolocha & Nwaukwa, 2020). Therefore, in order to foster an educational environment that gives ample opportunities to students to learn and develop knowledge, skills and experiences for each of its group members, it is required that the pedagogical activities be carried out in small groups that is heterogeneous, randomly selected and of diverse composition (Harahap, 2020). It also encourages student discussion, student confidence, motivation, active learning and achievement (Abdulwahhab & Hashim, 2020). The skills students develop while collaborating with others are different from the skills students develop while working separately or independently. The learning becomes a faster and enjoyable experience if the

instructions are imparted with clarity. The role of the teacher is in fact more in cooperative learning because the steps in execution for lectures increase (Chen, (n.d). Chen, (n.d) also opined that student characteristics have an indirect effect on student's learning efficiency through cooperative learning.

The cooperative learning model can be supported by many cooperative learning methods or techniques. These techniques can be related to one or more common categories: discussion, reciprocal teaching, graphic organizers, writing, and problem solving. However, within these groups, common cooperative learning methods include: Think-pair-share, Reciprocal questioning, Jigsaw, Scripted cooperation and Group investigation (Europass teacher academy, (n.d).

Concept of Think-Pair-Share

One technique for cooperative conversations that encourages students to work in groups is think-pair-share (Lohman, Firestone & Levitas, (n.d). Think-Pair-Share is a type of cooperative learning developed by Frank Lyman at the University of Maryland in 1985. Think-Pair-Share gives students the opportunity to think and respond or help each other. It is the solution to the situation every teacher encounters when asking a question in class: having the same student(s) answering every single time (Abdulwahhab & Hashim, 2020). Think-pair-share method is designed to differentiate instruction by providing students time and structure for thinking on a given topic, enabling them to formulate individual ideas and share these ideas with a peer (Khan, (n.d). This technique is frequently used in schools to engage learners in debates and activities and get them thinking. It is also used to encourage conversation improvement which can be modified to concentrate on learning and the requirements of specific student groups. It can also be used in corporate organizations during meetings and brainstorming sessions (Khan, (n.d). The Think-Pair-Share learning techniques involve (Bizimana, *et al.*, 2022):

Think: In the thinking stage, the teacher asks students a question or problem related to the lesson. After that, the teacher can ask them to think about the answer for a few minutes.



In pairs: In this stage, the teacher asks students to pair up and discuss something they have obtained. In general, the time is given to pair up ranges from four to five minutes. Interaction during the time provided can make it easier for them to find answers to the questions asked as well as combine ideas with their respective partners.

Sharing: In this stage, the teacher asks groups to share their ideas with other groups. If time allows for all pairs it is hoped that all pairs can share the result of discussion material, but if not then the teacher asks several pairs to share with the whole class what they have talked about.

Student's Academic Achievement

Achievement refers to the attainment level of a person towards a pre-set goal. It refers to the level at which the goals set by someone have been attained after a specific period of time (Wilson, 2020). Academic achievement refers to the results of a test administered to students who take part in an experimental study (Fidan & Tuncel, 2019). Students' academic achievement comprises both behavioural and an outcome of aspect, it is a multidimensional and dynamic concept (Olorunmolu & Ahmadu, 2019). However, Academic achievement is the outcome of the information and competencies that the student obtains during a certain period of the academic stages or the mastering a set of skills and knowledge as a result of exposure to educational experiences in a particular study subject or group of subjects (Maina & Ibrahim, 2019). Academic achievement in the context of this study is the test scores of students in Financial Accounting examinations after being taught the subject using think-pair-share instructional strategy. In teaching Financial Accounting, the instructional procedure to be used is usually based on inclusion of differentiation, which involves providing for the psychological and educational needs of both genders involved (Nwaukwa & Okolocha, 2019).

Think-Pair-Share Teaching Strategy and Business Education Students' Academic Achievement in Financial Accounting

The Think-Pair-Share teaching strategy is an interactive approach to learning that engages students to think, discuss and reflect on the topics being covered in class. This learning technique has

been proven to increase academic achievement among business education students, specifically in the area of financial accounting (Okolocha & Nwaukwa, 2020). This form of instruction allows students to actively engage in the learning process and to be accountable for their understanding of the material. With the Think-Pair-Share strategy, students have an incentive to be an active learner, as their peers and instructors are counting on them to share their thoughts on the given topic.

Research has found that the Think-Pair-Share teaching strategy is particularly effective for Business Education students taking financial accounting classes (Okoloch & Nwaukwa, 2020). One study demonstrated that by implementing this strategy in the classroom, an instructor was able to significantly improve student performance on course content related to financial accounting concepts. The Think-Pair-Share teaching strategy is an effective way to improve academic achievement among Business Education students taking financial accounting classes. Through the use of this teaching method, instructors are able to motivate their students to engage in the learning process and become an active part of the classroom. This method can ultimately reinforce student understanding of the accounting concepts taught in the class, leading to higher grades on examinations and greater success for the students.

Conclusion

Financial accounting is an important course taken by Business Education students in tertiary institutions and it requires students' ability to think critically and have a high level of analytical skills. For students to have a good understanding of this course there is need for lectures to adopt and apply a more learner-centred instructional methods that will allow the students to be more independent, creative, and develop a good critical thinking skills for an effective teaching and learning outcomes. Therefore for Business Education to be functional most especially in the area of Financial Accounting, the teaching methods or strategies should be tailored towards the acquisition of useful and relevant skills, knowledge, competencies, attitudes, abilities and aptitudes that will make Business Education students more vast in this



subject. Thus, effective adoption and usage of think-pair-share instructional strategy in the teaching of Financial Accounting in Business Education programme in tertiary institution in Nigeria will bring about an improvement in the academic achievement of Business Education students in this course.

Recommendations

The following were recommended by the researcher s thus:

- i. Business Educators should be constantly trained on the adoption of learner-centred instructional methods that will help boost students understanding of Financial Accounting;
- ii. Business Educators in tertiary institutions should be more flexible in the choice of the selection of instruction methods/ strategies when teaching Financial Accounting;
- iii. Business Educators should always allow students to be independent during the teaching and learning process by making them critical thinkers and finding solutions to accounting problems in class; and
- iv. Business Educators should adopt learner-centred instructional strategy(s) like think-pair-share method that will allow students to actively participate in the teaching and learning process.

References

Abdulwahhab, M. L. & Hashim, B. H. (2020). The effect of cooperative learning strategy on the engagement in architectural education 3rd International Conference on Sustainable Engineering Techniques. *IOP Conf. Series: Materials Science and Engineering*, 881, 1-12.

Abraham-Ibe, I. G. (2021). Business Education Skills: Imperative for Job Opportunities and Sustainability of Graduates in Nigeria. *African Scholar Journal of African Sustainable Development (JASD-2)*, 23(2), 56-68.

Ajimotoke, H. A., Ambali, R. M., Rabi, A. B., Ogedengbe, T. S., Ibrahim, H. K. & Yusuf, M. O. (2022). Development and Evaluation of an Interactive Instructional Package for Teaching Engineering Graphics Skills. *FUOYE Journal of Engineering and Technology*, 7(2), 40-43.

Bizimana, E., Mutangana, D. & Mwesigye, A. (2022). Enhancing students' attitude towards biology using concept mapping and cooperative mastery learning instructional strategies: Implication on gender. *International Journal on Math, Science and Technology Education LUMAT General Issue*, 10(1), 242–266.

Boris, O. O. & Olufunke, O. (2020). Effects of problem-solving teaching strategy on secondary school students' academic performance in chemistry in Ondo State, Nigeria. *International Journal of Research and Analytical Reviews*, 7(2), 74-80.

Cano-García, E. & Rojas-Cazalade, Ó. (2022). Increase in academic performance due to the Application of cooperative learning strategies: A case in Construction engineering. *Journal of Technology and Science Education*, 12(3), 578-595

Chen, G. (n.d.). Cooperative Learning, Available Online: <https://www.publicschoolreview.com/blog/cooperative-learning>

David, S. (2019). Effects of guided-discovery and problem-solving teaching methods on students' academic performance in financial accounting in colleges of education, North Central, Nigeria, A PhD Thesis Submitted to Department of Business and Entrepreneurship Education, College of Education, Kwara State University, Malete, Available online <https://www.researchgate.net/publication/364024967>

Europass teacher academy, (n.d). What Is Cooperative Learning? 5 Strategies for your Classroom, Available Online: <https://www.teacheracademy.eu/blog/cooperative-learning-strategies/>



- Ezeddine, G., Souissi, N., Masmoudi, L., Trabelsi, K., Puce, L., Clark, C. C. T., Bragazzi, N. L. & Mrayah, M. (2023). The problem-solving method: Efficacy for learning and motivation in the field of physical education. *Front. Psychol*, 13, 1-10.
- Federal republic of Nigeria (2012). *National policy on education*. Abuja: NERDC Press.
- Fidan, M. & Tuncel, M. (2019). Integrating augmented reality into problem based learning: The effects on learning achievement and attitude in physics education. *Comput. Educ.*, 142, 1-19.
- Gazama, P. & Azih, N. (2019). The Effect of Cooperative Method of Teaching on Secondary School Students' Achievement and Interest in Financial Accounting in Obanliku Local Government Area of Cross River State, Nigeria Middle-East. *Journal of Scientific Research*, 27(3), 179-187.
- General Principles of Teaching (n.d). Available Online: <https://www.yogiraj.co.in/general-principle-of-teaching>
- Guney, Z. (2019). Four-component instructional design (4C/ID) model approach for teaching programming skills. *International Journal of Progressive Education*, 15(4), 142-156.
- Harahap, R. R. (2020). The study of effectiveness cooperative learning model in EFL classroom. *Elite Journal of Education, Linguistics, Literature and Language Teaching*, 6-24.
- Ishola, N. A., Gatta, S. A. & Mohammed-Oladunni, B. M. A. (2022). Effects of cooperative and problem-solving methods on students' academic performance in financial accounting in selected secondary schools in Lagos State. *Nigerian Online Journal of Educational Sciences and Technology (NOJEST)*, 4(1), 205-217.
- Khan, A. (n.d.). Cooperative Learning – Meaning, Definition, and Types, Available Online: <https://www.toppr.com/bytes/category/teachers-space/> March 20th, 2023
- Koko, M. N. & Ekeke, C. (2019). Perceived influence of problem-solving method on teaching and learning of financial accounting in Rivers State universities. *Niger Delta Journal of Vocational and Business Education*, 1(2), 1-11.
- Kusuma, N. H., Mashyud, S. & Ningsih, Y. F. (2020). The effect of type cooperative learning models numbered heads together (nht) against results of learning theme beautiful diversity in my state in class iv students at Sdn Yosorati 02 Jember. *International Journal of Academic Multidisciplinary Research (IJAMR)*, 4(6), 12-16.
- Leiva-Reyes, K. A. Gutiérrez-Jiménez, A. E., Vásquez-Rojas, C. P., Chávez-Lezama, S. E. & Reynosa-Navarro, E. (2020). Aprendizaje colaborativo en línea y aprendizaje autónomo en la educación a distance. *Revista Científica, Cultura, Comunicación y Desarrollo*, 5(3), 95-100.
- Lohman, L., Firestone, M. & Levitas, J. (n.d). Cooperative Learning Model, Characteristics & Techniques, Available Online: <https://study.com/>
- Maina, J. J. & Ibrahim, R. H. (2019). Socialisation Mediates the Relationship between Learning Environments and Architecture Students' Academic Performance. *International Journal of Built Environment and Sustainability*, 6(3), 43-52.
- Nwaukwa, F. C. & Okolocha, C. C. (2020). Effect of Think-Pair-Share Instructional Strategy on Students' Academic Achievement and Self-Efficacy in Financial Accounting in Abia State. *International Journal of Recent Innovations in Academic Research*, 2(3), 37-48.
- Obasi, H. O. (2022). Effect of Cooperative Learning Strategy on Students' Academic Achievement in Economics in Public Secondary Schools in Imo State. *South Eastern Journal of Research and Sustainable Development*, 7(2), 11-24.
- Okolocha, C. C. & Nwaukwa, F. C. (2020). Effect of Think-Pair-Share Instructional Strategy on Secondary School Students'



- Academic Achievement and Retention in Financial Accounting in Abia State. *ISJASSR*, 2(3), 52-69.
- Okolocha, C. C., Nwaukwa, N. & Chukwudi, F. (2020). Effect of Think-Pair-Share Instructional Strategy on Secondary School Students' Academic Achievement and Retention in Financial Accounting in Abia State. *ISJASSR*, 2(3), 52-66.
- Olorunmolu, J. O. & Ahmadu, M. M. (2019). Effect of Cooperative and Direct Teaching Methods on Students Academic Performance In Accounting Education In Federal Colleges Of Education In North-East Nigeria. *International Journal of Innovative Finance and Economics Research*, 7(2), 106-118.
- Oparaji, I. C. & Nwaukwa, F. C. (2019). Self-regulated Learning Strategies as Correlate of Students' Academic Achievement in Financial Accounting in Secondary Schools in Abia State. *Unizik Journal of Education Graduates*, 6(1), 154-165.
- Ore, E. R. (2022). Effectiveness of Business Education Programme and the development of employability skills of Business Education Students in Public Universities in Lagos State, Nigeria. *African journal of Educational Management*, 23(1), 57-73.
- Ore, E. R. Hassan, A. M. & Ogungbo, M. O. (2022). Business Education and digital skills: A conceptual review. *International Journal of Advanced Research in Multidisciplinary Studies (IJARMS)*, 2(1), 41-45.
- Samosa, R. C. (2021). Cooperative Learning Approach as Innovation to Improve Students' Academic Achievement and Attitude in Teaching Biology. *Journal of World Englishes and Educational Practices (JWEPP)*, 3(1), 1-10.
- Stejskalová, I., Komárková, L., Bednářová, M. & Štrach, P. (2019). 'Student Adoption of a Non-Traditional Teaching Method in Accounting: How Previous Experience Impedes Willingness to Change'. *Journal on Efficiency and Responsibility in Education and Science*, 12 (1), 1-11.
- Ugwunwoti, E. P. (2021). Effect of Cooperative Teaching Method on Senior Secondary School Students' Achievement and Retention in Financial Accounting in Enugu State. *Journal of Education and Practice*, 12(27), 106-115.
- Wilson, S. (2020). Teaching and learning problem solving method: A way of solving the problem scientifically. *SELP Journal of Social Science*, IX (38), 53-56.