



Teachers' Qualifications as Correlate of Students' Academic Achievement in Financial Accounting in Oyo State Senior Secondary Schools

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ABSTRACT

The importance of teachers' qualification on academic achievements of students in various subjects offered in senior secondary schools in Oyo State cannot be overstressed. It was against this background that this study focused on teachers' qualification as correlate of students' academic achievement in Financial Accounting in Oyo State Senior Secondary Schools. The study employed a survey type of descriptive research and a structured questionnaire was used to collect the data. The population consisted of all students who took Financial Accounting in 2020/21 West African School Certificate Examination in Oyo State and their teachers. The sample for the study consisted of 100 Senior Secondary Schools Financial Accounting teachers who were randomly chosen through purposive and stratified techniques across the state. There were 64 male and 36 female Financial Accounting teachers in the sample. Four research questions and four hypotheses were raised to guide the study. The data were analysed using frequency counts and mean while t-test statistics were used to draw the inferences. The results showed that there is a significant relationship between teachers' qualification and academic achievements of students in Financial Accounting in Oyo State Senior Secondary Schools. It was also revealed that teachers' gender had no significant impact on academic achievement of students in Financial Accounting in Oyo State Senior Secondary Schools. It was recommended that teachers with academic/professional qualification(s) at higher level should be made to teach Financial Accounting in the senior secondary schools; Government should encourage the professionally and academically qualified teachers especially in Financial Accounting through giving of special incentives and worthwhile allowances; and Practicing Financial Accounting teachers who are not professionals should be allowed to undergo in-service training for effective discharge of their duties.

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Introduction

The quality of education is a pivotal determinant of a nation's development and progress. At the heart of educational quality lies the performance of students, which is intricately linked to various factors, among which teachers' qualifications stand out prominently. The qualifications of teachers, encompassing their academic credentials, professional certifications, pedagogical skills, and teaching experience, are believed to play a significant role in shaping the academic achievements of students. This relationship is particularly significant in specialized subjects such as Financial Accounting, where the depth of subject knowledge and pedagogical skills are crucial for effective teaching and learning (Ajayi, 2019). Education serves as a cornerstone for personal and societal development, and secondary education is a pivotal stage that prepares students for higher education and the workforce. Financial Accounting, as part of the senior secondary school curriculum, equips students with essential skills in financial management, which are vital for both personal finance and professional careers in commerce and industry. The quality of instruction in this subject is therefore critical to students' outcomes.

Adeniyi (2013) opined that “a qualified teacher is that teacher who establishes a pleasant, business like classroom climate, one that elicit students' responses and co-operation during the teaching and learning processes”. Such teachers will receive high rating by students on cooperation and work engagement. For the teacher to achieve and maintain high success rates in students, the teacher needs to praise students' successes, encouraging them to work hard and take responsibility for their academic progress. A teacher's effectiveness hinges on mastery of the subject, ability to impart the subject matter into the learners and to exhibit the indices of educated person so as to achieve educational objectives. The educational objective focuses more on high students' academic performance, in order for the students to be better individuals and contribute to the development of the nation as a whole (Seweje & Jegede, 2015). The

shabby treatments meted to teachers have culminated in the drift of some of the few trained teachers to better paid jobs. Teaching job should not be a dumping ground for the frustrated job seekers from other fields of specialization. The situations whereby all sorts of people with diverse qualifications are appointed as teachers have dampened effective teaching (Ogbazi, 2017).

An effective teacher is therefore the one who can establish rapport with students and create a nurturing, caring environment for personal development. He is one who can activate and energizes students to work toward a more just and humane social order (Nkwodimah, 2013). Fajonyomi (2017) remarked that teachers' competence contributes to pupils' achievement. The observation by Ajayi (2017) that no institution can rise above the quality of its personnel, gives credence to the fact that a person can only give what he/she has, in terms of knowledge or experience. A qualified teacher is more likely to achieve teaching effectiveness than unqualified ones. The recruitment of unqualified personnel led to the failure of Nigeria educational system in the 50's and it's is still part of the problem facing our educational system today. It is against this background that this study is carried out (Ahiakwo, 2013 & Fauth, 2014). Many authors have written on teacher's qualification to enhance academic performance of students. More specifically, the use of qualified teaching staff is a *sine qua non* in improving students' academic performances. Omotayo (2019) observes that there was statistically significant relationship between teachers' qualification and students' academic achievements. Ogbonnaya & Okunamiri, (2018) state that the explanations for good or poor student's academic performance have been quite exhaustive yet controversy still exists among scholars as to what contribute singly or jointly to students' poor performance. Vocational subjects like Financial Accounting occupies a special position in the senior secondary school curriculum in Nigeria. In the National Policy on Education (FRN, 2013), each senior secondary school student is expected to study at least a vocational subject. Ngada (2018) noted that



Financial Accounting is mostly vocational subject registered for in the Senior Secondary School Certificate Examination (SSCE) of West African Examination Council (WAEC) and National Examinations Council of Nigeria (NECO).

Nwagbo (2015) & Omotayo (2019) have investigated reasons for students' low achievement in financial accounting. Among the reasons given were teachers' failure to comply to professional ethics and conduct of teaching. Hence, every teacher has his/her own personality and attributes which shows individual teacher's characteristics. With these problems, the limits to effective learning of financial accounting may have been minimally set. Accepted methods to overcome poor academic achievement in vocational subjects have included the promotion of more effective teaching strategies and creation of more positive attitudes towards the learning of vocational subjects. Adedayo (2018) writing on the code of conduct for teachers opined that one should be mindful that a profession exists for the best interest of the client, the teacher shall practice the profession with genuine interest, concern and consideration for the students. Teachers' qualification therefore, is one of the major factors affecting the quality of teaching and learning in schools today (Sakiyo & Sofeme, 2018). To improve students' achievement levels, teachers must be knowledgeable and strive harder to keep informed of the most up-to-date methods and techniques in teaching. Thus, this study is undertaken to examine teachers' qualification as correlate of students' academic achievement in Financial Accounting in Oyo State senior secondary schools. Oyo State, being one of Nigeria's prominent educational hubs, has witnessed varied academic performances among its senior secondary school students, particularly in Financial Accounting, (Adeniyi, 2013). The disparity in academic achievement has prompted educators and policymakers to explore the underlying factors, among which teachers' qualifications are paramount. Teachers in Oyo State, as in other regions, come from diverse educational backgrounds and possess varying

levels of professional expertise, which may impact their teaching effectiveness and, consequently, students' performances. Understanding the correlation between teachers' qualifications and students' academic achievement has significant implications for educational policy and practice. For policymakers, the findings can inform the development of teacher recruitment and professional development programs that prioritize qualifications aligned with improved student outcomes. For school administrators, insights from the study can guide the allocation of resources towards hiring and retaining well-qualified teachers. Moreover, the study will contribute to the broader body of literature on educational effectiveness, providing a localized perspective that can be compared with findings from other regions and subjects.

Statement of the Study

Despite the efforts to improve educational standards in Oyo State, the academic achievement of students in Financial Accounting has been inconsistent. This inconsistency raises concerns about the adequacy of teachers' preparation and the impact of their qualifications on student learning outcomes. The problem is further compounded by the lack of empirical studies focusing specifically on the correlation between teachers' qualifications and students' academic achievement in Financial Accounting within the context of Oyo State. Based on this, the researcher develops a keen interest in carrying out a research on "teachers' qualification as correlate of students' academic achievement in Financial Accounting in Oyo State Senior Secondary Schools".

Research Questions

To achieve the objectives of this study, the following research questions will be addressed:

1. What is the effect of teachers' academic qualifications on the academic achievement of Oyo State Senior Secondary School Financial Accounting students?



2. How does professional training influence students' performance in Financial Accounting?
3. What is the effect of teachers' experience on the academic achievement of Oyo State Senior Secondary School Financial Accounting students?
4. Are teachers' gender a determinant of students' academic achievement in Financial Accounting in Oyo State Senior Secondary Schools?

Research Hypotheses

The following null hypotheses (H_0) were used to guide the study:

1. There is no significant difference in the academic achievement of Oyo State Senior Secondary School Financial Accounting students between those taught by teachers with high academic qualification level and those taught by teachers with low academic qualification level.
2. There is no significant difference in the academic achievement of Oyo State Senior Secondary School Financial Accounting students between those taught by teachers with high professional qualification level and those taught by teachers with low professional qualification level.
3. There is no significant difference in the academic achievement of Oyo State Senior Secondary School Financial Accounting students between those taught by male and female academic qualified teachers.
4. There is no significant difference in the academic achievement of Oyo State Senior Secondary School Financial Accounting students between those taught by long time experience and short time experience academic qualified teachers.

Methodology

The study employed a survey type of descriptive research. It collected data using a carefully designed questionnaire titled "impacts of teachers' qualifications on students' academic achievement in

financial accounting" (ITQOSAAIFA). The instrument contained 24 items and was structured on a 4-point Likert type scale of strongly agree (4), agree (3), disagree (2) and strongly disagree (1). The instrument was validated by two measurement and evaluation experts in Oyo State College of Education Lanlate. The observation got from the above validation formed the basis for the modification of items of the questionnaire. The reliability of the instrument was established with Cronbach Alpha technique, which yielded a reliability coefficient of 0.81 confirming that the instrument was reliable.

The population consisted of all students who took Financial Accounting in 2020/2021 West African School Certificate Examination in Oyo State and the teachers that prepared and presented the students for the examination. The sample for the study consisted of 100 Senior Secondary Schools and their Financial Accounting teachers who were randomly chosen through purposive and stratified techniques across the state. There were 64 male and 36 female Financial Accounting teachers in the sample. Stratified sampling was used to select different categories of Financial Accounting teachers such as University graduate, Polytechnic and NCE; skilled and unskilled; male and female and teachers' years of experience. Purposive random sampling was considered appropriate since only Financial Accounting teachers that prepared and presented the students for the external examination and their students are required for the study. The year's results summary of each school was collected through the schools' registrars while the teachers supplied their bio data. Teachers with Nigerian Certificate in Education (NCE) and Ordinary National Diploma (ND) are regarded as low qualification levels while Higher National Diploma (HND) and University Degrees were considered to be high qualification levels. Teachers with education background i.e. NCE and B.Sc. (Ed) or B.Ed. were regarded as academic qualified and professional teachers while others are classified as unskilled teachers. Long time experience teachers are those that have spent at least five years in teaching while



teachers with less than five years were considered as short time experience teachers. The data were analysed using frequency counts and mean while t-test statistics were used to draw the inferences.

Results

Table 1: t-test analysis of teachers' qualification level and Oyo State Senior Secondary Students' achievement in Financial Accounting.

Variables	N	X	df	tcal	ttab	Result
High Qualification level	60	68.00	98	12.86*	1.98	Significant
Low Qualification level	40	50.42				
Significant at p>0.05						

Table 1 shows that t-cal (12.86) is greater than t-table (1.98). Thus, the null hypothesis is rejected. This means that there is a significant difference in the performance of senior secondary school Financial Accounting students between those taught by teachers with high academic qualification level and those taught by teachers with low academic qualification level.

Ho1: There is no significant difference in the academic achievement of Oyo State Senior Secondary School Financial Accounting students between those taught by teachers with high academic qualification level and those taught by teachers with low academic qualification level.

Ho2: There is no significant difference in the academic achievement of Oyo State Senior Secondary School Financial Accounting students between those taught by teachers with professional qualification and those taught by teachers without professional qualification.

Table 2: t-test analysis of teachers' skill and Oyo State Senior Secondary Students' academic achievement in Financial Accounting.

Variables	N	X	df	tcal	ttab	Result
Skilled Teachers	45	72.60	98	8.32*	1.98	significant
Unskilled Teachers	55	53.00				
Significant at p> 0.05						

Table 2 shows that t-cal (8.32) is greater than the t-critical value (1.98). The null hypothesis is therefore rejected which means that there is a significant difference in the performance of students in senior secondary school financial accounting between those

taught by professionally qualified teachers and those taught by non-professionally qualified teachers.

Ho3: There is no significant difference in the academic achievement of Oyo State senior secondary school Financial Accounting students between those taught by male and female academic qualified teachers.

Table 3: t-test analysis of teachers' gender and Oyo State Senior Secondary Students' achievement in Financial Accounting

Variables	N	X	df	tcal	ttab	Result
Male Skilled Teachers	25	78.35				
	43	1.60	2.021			Not significant
Female Skilled Teachers	20	75.80				
Significant at $p < 0.05$						

From table 3 above, t-cal (1.60) is less than the t-critical (2.021). The null hypothesis is not rejected, meaning that there is no significant difference in the academic achievement of senior secondary school Financial Accounting students between those taught by male and female academically qualified teachers.

Ho4: There is no significant difference in the academic achievement of Oyo State senior secondary school Financial Accounting students between those taught by long time experience and short time experience academic qualified teachers.

Table 4. t-test analysis of teachers' years of experience and Oyo State Senior Secondary Students' achievement in Financial Accounting

Variables	N	X	df	tcal	ttab	Result
Long Time Experience	36	71.20				
			98	9.47*	1.98	significant
Short Time Experience	64	69.50				
Significant at $p > 0.05$						

Results of table 4 revealed that t-cal (9.47) is greater than the t-table (1.98). Therefore, the null hypothesis is rejected. This implies that there is no significant difference in the academic achievement of senior secondary school Financial Accounting students between those taught by long time experience and short time experience academically qualified teachers.

Discussion

The results of this finding revealed that teachers' qualification level has impact on students' academic achievement in senior secondary school Financial Accounting. This is in agreement with FRN (2013); Omotayo (2019); Nkwodimah (2013) & Ahiakwo (2013) who submitted that students' low performance in Financial Accounting is due to the teachers' ignorant. Adeniyi (2013) also supported the findings when he observed that the manpower development is a function of qualified teachers. The finding also showed that professional teachers affect the students' performance positively more than the unprofessional

teachers. The professional teachers' background training in education is the brain behind this clear cut difference. No wonder, Fajonyomi (2017); Ngada (2018) & Nwagbo, (2015) in their studies, remarked that the success of any educational enterprise depends largely on the availability of professional teachers. This is possible because the trained teachers have been taught the technical knowhow for effective learning to take place in the learners. Scholars are of the opinion that students respond to a particular subject in relation to the kind of method used in passing across the message. It is also evident from the outcome of the study that students' academic achievements in financial accounting is unaffected by the teachers' gender but by their skillfulness on the prescribed field of study. This is in line with the findings of Adedayo (2018) & Fauth (2014) that gender has nothing to do with academic ability.

The major factors that could affect academic attainment according to Adedayo (2018); Ogbazi



(2017); Ajayi (2019) & Seweje & Jegede (2015) included family background, personal interest, school environment and peer group. So, since the teachers (both male and female) are professional teachers, there is no difference in their ability to impact knowledge in the students. This is in accordance with Fauth (2014) & Jegede (2019) who found that there is no difference in the feedback obtained from a stimulus given to male and female. The result of this finding also showed that experience counts in the efficiency of the teachers. The teachers with long years of teaching experience were able to impact more on the students than teachers with short years of teaching experience. This is obvious from their mean scores of 71.20 and 69.50 respectively. The closeness of their mean scores could be due to the fact that both are professionally skilled to teach Financial Accounting. So, the basic rudiments of financial accounting and the pedagogical wherewithal are there for both groups.

Conclusion

It could be concluded that the relationship between teachers' qualifications and students' academic performance is a pivotal aspect of educational quality and effectiveness. This study underscores the significance of teachers' academic credentials, professional training, and teaching experience in influencing students' outcomes, particularly in specialized subjects like Financial Accounting. The findings highlight the necessity for robust teachers' preparation programs and continuous professional development to ensure that educators possess the requisite knowledge and skills to foster academic excellence. By recognizing and addressing the impact of teacher qualifications on students' achievement, educational stakeholders in Oyo State and beyond can implement targeted strategies to enhance teaching efficacy and ultimately improve students' learning and performances.

Recommendations

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

1. Teachers with professional qualification(s) at higher level should teach Financial Accounting in the senior secondary schools.
2. Government should encourage the professional teachers especially in Financial Accounting through incentives and worthwhile allowances.
3. Practicing Financial Accounting teachers who are not professional should be allowed to undergo in-service training such as seminars, Post Graduate Diploma Course in Education, just to mention a few for effective discharge of their duties.

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