UNIVERSITY OF CAPE COAST

# TEACHER IDENTIFICATION OF GIFTED AND TALENTED STUDENTS IN THE STUDY OF ACCOUNTING: A SURVEY OF SELECTED SECOND-CYCLE INSTITUTION IN ACCRA METROPOLIS

MARGARET AKOSUA KORLETEY

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BY

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# DECLARATION

## Candidate's Declaration

I hereby declare that this thesis is the result of my own original research and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature: ……. Date: …….

Name: Margaret Akosua Korletey

## Supervisor's Declaration

I hereby declare that the preparation and presentation of the thesis were supervised in accordance with the guidelines on supervision of thesis laid sown by the University of Cape Coast.

Supervisor's Signature: ……. Date: …….

Name: Dr. Bernard Fentim Darkwa

## ABSTRACT

The focus of this study was to explore teachers' ability to identify gifted and talented students in the study of accounting. The case study design was used which employed qualitative approach to gather important data from the respondents. Twenty-four (24) accounting teachers, three (3) heads of department and three (3) chairpersons of guidance and counselling committees were the participants for the study. Data for the study was collected through interviews, focus group discussions, and documentary review. The data for the study was analyzed through triangulation to ensure edibility and reliability. It emerged from the study that, teachers are concerned about a variety of class management concerns. The study further revealed that, teachers have insufficient awareness of giftedness and educating gifted children. The study therefore recommends that stakeholders in education (MoE, and GES) should consider providing teachers with relevant materials to handle variety of classroom issues. Again, a professional development training programme for teachers would be needed to enable teachers to obtain in-depth knowledge about gifted/talented students.

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## DEDICATION

To my mother, Rebecca Dzetse.

# TABLE OF CONTENTS

# LIST OF TABLES

# LIST OF FIGURES

## ACCROYNMS

| | |
|---|---|
| **G.E.S** | Ghana Education Service |
| **H.O.D** | Head of Department |
| **MoE** | Ministry of Education |

# CHAPTER ONE

# INTRODUCTION

## Background to the Study

Many scholars believe that schooling and education as a whole are now seen as the bedrock and a springboard for personal improvement and an avenue for enhancing the socio-economic well-being of citizens and the nation as a whole (Alubanyi, 2005; Anangisye, 2006). Given this, considerable attention and a premium have been placed on identifying gifted and talented students in recent times (Brandwein & Passow, 1988; Johnsen & Kendrick, 2005; McGinnis & Stefanich, 2007; Taber, 2007a, 2007b).

The term "gifted" has been used as a label in the educational literature to describe individuals who demonstrate unique capabilities, progressive potential or achievement (Passow, 1988). McGinnis and Stefanich (2007) posit that the key determinant for gifted identification is normally based on domain-independent traits such as IQ, creativity, and leadership. However, there are many science-specific programmes for gifted students in and out of school from early childhood to high school in Ghana. For instance, Primetime Limited, an education-interest advertising and public relations agency in collaboration with the Ghana Education Service has introduced national Science and Mathematics Quiz for Senior High Schools from the regional level to the national level since 1993 to promote the study of the sciences and mathematics, helping students develop quick thinking and a probing and scientific mind about the everyday world around them while fostering healthy academic rivalry among senior high schools.

Taber (2007a) reiterates that students with outstanding abilities require differentiated educational services beyond those normally provided by school programs. Passow (2004) encompassed that the first formal definition of gifted students incorporates creative or productive thinking, leadership, visual and performing arts, and psychomotor ability, in addition to intellectual ability. According to Pfeiffer (2012), gifted students are categorized based on their general ability, special ability, non-intellectual factors, environmental factors, and chance factors.

Goudsblom (2019) posits that the identification of young gifted students is difficult, and many teachers do not feel comfortable providing differentiation in schools. He reiterates that identification of, and the appropriate curriculum and instruction for, this population of young students is often deferred to teachers. Many educators of students lack the information and training needed to enable them to recognize gifted children (Roy, 2017).

The criteria for determining eligibility for gifted education programmes in schools are readily understandable as definitions. However, the standards for determining whether a student is "gifted" may change over time depending on assumptions about the need for special programming and the perceived benefits. In more developed nations such as the UK and the USA, the criteria for "giftedness" usually include "mental abilities", "ability to commit to tasks and to express oneself", achievements, creativity and leadership (NAGC, 2007). These criteria, used by school management and administrators also prevailed in some

developing countries like Ghana where students' ability to commit to memory facts and figures are perceived to be gifted.

Reis and Renzulli (2010) concluded that the lack of teacher training in gifted education results in fewer challenges, more underachievement and lower achievement for all gifted students. Similarly, Pfeiffer (2012) indicated that, many unresolved issues related to identification, including a lack of consensus on the definition of giftedness, problems with identification procedures, lack of recognition of gifted students with poor test-taking skills, and failure to include talent.

One relevant question that comes to mind when students perceived to be gifted and talented in science and mathematics are engaged in a battle of supremacy in the National Science and Mathematics Quiz is: "Are there no gifted and talented students in accounting?" Or don't we have "gifted and talented" children studying accounting in our second cycle institutions in Ghana? This study seeks to explore procedures to select and nurture gifted and talented students in accounting.

**Statement of the Problem**

All students, whether usually gifted or not, will do their best in an environment that provides support and stimulation that fits well with their abilities and interests. According to Smith, Thornberry, River Huizinga and Stouthamer-Loeber (2000), the school is seen and believed to be the avenue for society to nurture and develop positive attitudes and feelings of pupils who can uphold the good standards and behavior and pass them on to generation yet unborn.

Gifted students will also develop well if the teachers handling them have the requisite skills, knowledge, and competence in teaching. However, most gifted students do not receive appropriate handling and tutoring from their teachers (Van Gerven, 2021). It is an undeniable fact that, without receiving an appropriate education, gifted students can develop behavioral problems that can lead to underachievement or drop-outs (De Heer, 2017; Mueller & Winsor, 2018; Tielen & Nellen, 2015). De Heer (2017) lamented that teachers' lack of knowledge about the learning needs of gifted students and the skills needed to respond to these needs posed a great threat to the development of these gifted students.

However, one of the key problems associated with gifted students in our second-cycle institutions is boarded with teacher identification of these supposed gifted and talented students and the skills needed to respond to their needs. It is worth noting that most teachers in the second cycle institutions in Ghana, most particularly in the Accra metropolis have not fully appreciated the role they play in identifying gifted and talented students among the lots.

Previous studies have examined; Identifying Gifted Students from underrepresented populations (Carolyn, 2010), Identifying Twice-Exceptional Children and Three Gifted Styles in the Japanese Primary Science Classroom (Manabu, 2010), as well as Gifted Students: Perceptions and Practices of Regular Class Teachers (Taylor, 2016). The majority of these studies were conducted in developed countries such as UK and USA. It appears little research has been conducted in the area of teacher identification of gifted and talented students in developing countries such as Ghana, particularly in the second cycle institution.

This study intends to fill this palpable gap. In line with this development in our public Second Cycle Institution, the researcher decided to research teacher identification of gifted and talented students in accounting to assist teachers in providing gifted students with appropriate education to attain the institutional objectives.

**Purpose of the Study**

The main aim of this study is to enquire teachers' ability to identify gifted students in the study of accounting. Specifically, this study seeks to:

1. describe the instructional strategies accounting teachers use to differentiate learning experiences for gifted students.
2. explore the factors that teachers perceive as facilitators and inhibitors of identifying gifted and talented students.
3. unearth the best practices in the world about the identification and proper education of gifted students.

**Research Questions**

In line with the purpose of the study, the following research questions were formulated to guide the study:

1. How do accounting teachers differentiate learning experiences for gifted students?
2. What factors do accounting teachers perceive as the facilitators and inhibitors of identifying gifted and talented students?
3. Which practices do accounting teachers consider best regards for the identification and proper education of gifted students?

**Significance of the Study**

The importance of the study can be viewed in two aspects: research and practice. As policymakers and school administrators are confronted with the problem of teacher identification of gifted and talented students in accounting at the second cycle institutions in Ghana, the findings of this study will provide administrators and policymakers with the necessary measures to help in identifying talented and gifted students and provide appropriate strategies to handle such students. Concerning the significance of the research, it will also serve as a source of reference for further work in this area and contribute to the existing literature on the identification of gifted and talented students. The study will be useful to school administrators and provide guidelines to managers, practitioners, and policymakers on the problems associated with teacher identification of gifted and talented students.

**Delimitations of the Study**

Among the various models available for the study, only the Munich model will be used. The study was limited to only public senior high schools in the Accra Metropolis and accounting teachers in those schools. Considering the entire population of students in the Accra Metropolis and only accounting teachers in selected schools were used as sample size, the results may not be more precise. Even though we have public and private second cycle institutions, this study is focusing on public second cycle schools in the Greater Accra region. The study is limited to only three public second cycle schools in the Accra metropolis). There are various aspects of gifted students, for example, the benefits of gifted students

to the society, what brings about gifted children but, in this study, the researcher only seeks to find out teacher identification of talented and gifted students in the second cycle institutions, specifically in accounting.

**Limitations of the Study**

There are several public institutions in the Greater Accra region of Ghana but the researcher selected only three second-cycle institutions because of proximity. Among the challenges faced by the researcher include the uncooperative attitude of respondents, particularly getting participants to participate in focus group discussions and interview sessions with the participants, the challenge of sourcing for information and materials on the thrust of the study as well as the unwillingness of some of the respondents to provide information that they deemed private and delicate to put out. Despite all these limitations, the researcher was able to collect data adequately enough to help make helpful suggestions and valid conclusions.

**Definition of Terms**

The researcher purposefully defined the following terms as used in the study:

**Gifted**: describes the possession and use of outstanding natural abilities, called aptitudes in at least one ability domain (Gagné, 2009).

**Talent**: describes the outstanding mastery of systematically developed abilities, called competencies (knowledge and skills), in at least one field of human activity. Talent emerges from the ability as a consequence of the student's learning experience. (Gagné, 2009). These definitions mirror the difference

between ability and performance and recognize other factors in the development of a person's giftedness into talents

**Teachers**: describe teachers who handle accounting subjects.

**Organization of the Study**

This study is organized into five (5) chapters. Chapter one covers the introduction stage of the study and presents the background to the study, the research problem, objectives of the study, research questions, significance of the study, structure of the study, and the scope of the study. Chapter two presents the review of relevant literature. In chapter three the researcher dealt with the methodology used to gather data needed to address the research problems. In chapter four, the researcher presented the analysis and discussion of data gathered in the field surveys whereas chapter five which is the final chapter which presents the summary of findings, conclusions and recommendations.

# CHAPTER TWO

# LITERATURE REVIEW

## Introduction

This segment of the study analyzed literature concerning Gifted and talented students. The review covered the history of Gifted Education, the concept of gifted and talented students is examined, as well as the difficulties associated with recognizing this group and the numerous theories that support the idea of gifted and talented kids. It was required to refer to certain older works to understand the development of "gifted" education. However, these are referenced when models have been revised. The goal was to track the evolution of thought and evidence underlying modern "gifted" education practices.

## Conceptual Review

This study comprises multiple connecting elements that lead to the teacher identification of gifted and talented students in accounting. Many various groups within the school organization, such as school management, teachers, support staff, children, and parents, whose roles are crucial for effective identification of "gifted and talented" students, are required for teachers to be able to identify "gifted and talented" students. To obtain a better grasp of interconnected components and how they affect one another, you'll need a framework.

According to Miles and Huberman (1994), a conceptual framework helps the researcher stay focused by providing a means to select important variables and discard less significant ones. They further posit that the conceptual model can be given in a pictorial or textual format. I decided that a narrative representation

would be appropriate for this study. Based on the extent of analysis of relevant literature on gifted and talented education, there are discrepancies and inequality, as well as many policy differences, resulting in disparities in gifted and talented student education (Baker, 2001; Bracken & Brown, 2006). The identification of brilliant and talented students is left to the discretion of schools, which must determine the appropriate methods for identifying their gifted and talented pupils. As a result, there is a lack of specificity and clarity in terms of gifted and talented student identification procedures, programs, and services.

However, ideas about "giftedness and talent" have an impact on schooling, teaching attitudes, and knowledge. Many other elements, such as teacher attitude, family attitudes, contextual factors, school policy, and the impact of the school administration, influence teacher identification of gifted and talented students. The attitude and delivery of teachers are also influenced by their knowledge. Because most of the techniques entail a change in classroom practice, this study focuses on teacher attitudes and understanding in the identification of gifted and talented individuals.

**History of Gifted Education**

According to Jolly (2009), giftedness research began in the 1920s and 1930s in the United States of America. The research was based on mental inheritance, the development of instruments to measure both sub- and supernormal children, and the realization that graded schools could not adequately meet the needs of all children. Since the founding of the republic, public education has been an important part of American political philosophy (Cremin,

1970). Education and psychological developments have enhanced empirical and scientific understanding. This has aided in understanding gifted schooling (Jolly, 2009).

According to the National Association for Gifted Children (NAGC, 2008), giftedness research in the 1920s and 1930s was based on mental inheritance, the development of instruments to measure both sub- and supernormal children, and the realization that graded schools could not meet the needs of all children (NAGC, 2008). After the Russians launched Sputnik on October 4, 1957, the field of gifted education attracted a lot of attention (Jolly, 2009; NAGC, 2008). For the Russians, Sputnik was a huge technical achievement (2008). The United States' response to Sputnik's launch resulted in an increase in federal financing for public education (Jolly, 2009). The National Defense Education Act (NDEA) was passed by the United States Congress in 1958. (Jolly, 2009).

The NDEA's goal was to develop a top-tier group of scientists, technicians, engineers, and mathematicians (Jolly, 2009). Representative Carl Elliott, one of the bill's co-authors, saw exceptional youngsters as an underutilized resource that may help American society (Jolly, 2009). The NDEA's Title V sets aside funding exclusively for finding, guiding, advising, testing, and promoting talented students (Jolly, 2009).

With the launch of Sputnik and the formation of NDEA, gifted education has become more relevant. Expanded programs and a robust research agenda boosted research in the sector (Jolly, 2009). The Jacob Javits' Gifted and Talented Students Education Act provided funding for gifted education (2009). The funds

were used to support the National Research Center for Gifted and Talented Children and their activities (2009).

A Nation at Risk (1983) and National Excellence: A Case for Developing America's Talent (1993) both contributed to the growth of gifted education. The notion of giftedness has broadened, as have the programming alternatives available to gifted students (Jolly, 2009). This increasing study and programming in the realm of gifted education is a positive development (2009). The NAGC's standards supplied a set of programming criteria to school districts around the country (Jolly, 2009; NAGC, 2008).

**The Concept of "gifted and talented" Education Practice**

Theoretically, the concept of "gifted and talented" has attracted the attention of several researchers in the educational literature to describe students who prove unique capabilities, progressive potential or achievement (Passow, 1988; Sternberg, 2011; Renzulli, 2012; Gagné, 2005; McGinnis & Stefanich, 2007). McGinnis and Stefanich (2007) posit that the key determinant for gifted identification is normally based on domain-independent such as IQ, creativity, and leadership. For some teachers, the term "gifted and talented" has proved troublesome, as some see "giftedness" as more than "ability."

Esquierdo and Arreguin-Anderson (2012) reiterate that "gifted and talented" are normally associated with intelligence that could be assessed by a standardized exam. Similarly, Terman (1925) believed that a high IQ score leads to exceptional success, which is considered as a characteristic of gifted and talented individuals. Plomin and Craig (2001) are also of the view that "gifted and

talented" individuals have inherited elements of IQ and portion of their IQ as a variety of intellectual capabilities like vocal and altitudinal capabilities, handling speed, and retention.

However, Dweck (2000) holds a divergent view about "gifted and talented" individuals. He posits that the IQ test as a way of assessing the astuteness of "gifted and talented" is not always accurate and valid. According to Dweck (2000), IQ testing only measures IQ, which is not the same as intelligence. Further, reports suggesting the usage of IQ tests for selection has impacted the number of ethnic minority pupils selected for "gifted and talented" programs appear to undermine the tests' ability to work across cultures (Esquierdo & Arreguin-Anderson, 2012; Ford & Grantham, 2003).

Again, Maccoby and Jacklin (1974) found differences in respect of gender, although a meta-analysis by Hyde and Linn (1998) found no momentous changes in vocal IQ tests between boys and girls (verbal IQ tests focus on language, whereas non-verbal IQ tests include tasks involving symbolic and abstract concepts), Scarr-Salapatek (1971) and Guterman (1979) also explored the disparities in outcomes between socioeconomic classes, debating whether this is due to nature or nurture (Scarr-Salapatek, 1971) and whether this invalidates the tests (Guterman, 1979). Furthermore, Sternberg and Grigorenko (2002) have questioned the IQ test as the measure of intelligence of "gifted and talented" individuals, as they see intelligence as a fixed state.

Several authors (Sternberg, 1985; Dweck, 2000) have discovered that the use of IQ testing as a measure of intellect has resulted in injustices, and that the

tests utilized lack credibility as predictors of future achievement, as they were intended to accomplish. As a result, new perspectives on intelligence were required, leading to a more liberal understanding of intelligence. Esquierdo and Arreguin-Anderson (2012) believe that IQ tests are insufficient since they do not account for creativity, and they set out to learn more about the nature of gifts and skills. Getzels and Jackson (1958) agreed with this viewpoint, recognizing the need to broaden the criteria without relying on IQ tests. Getzels and Csikszentmihaliya (1975) shifted the focus from problem-solving to problem-finding skills, seeing this as an essential component of creativity. Taylor (2016) saw creativity as an essential part of this redefinition of 'gifted and talented,' whereas Getzels and Csikszentmihaliya (1975) saw problem-finding skills as an essential component of creativity. Also, Tannenbaum (1983) argued that to be "gifted", one must be a creator rather than just an end-user, a viewpoint supported by Renzulli (2012), who considered that evidence of original products is important for determining "giftedness."

**Factors influencing Giftedness and Talentedness**

The concept of "giftedness" is a societal construct. Many in the profession now recognize giftedness as a socially created idea that must be contextualized based on time, place, and society. Heller, 2012; O'Connor, 2012; Pfeiffer, 2012; Dai & Chen, 2013; Heller, 2012; O'Connor, 2012; Pfeiffer, 2012). It is now widely acknowledged that the talents and knowledge that qualify a person as gifted are culturally specific (Peters & Gentry, 2012; Sternberg, 2011), making it

difficult to come up with a description that is generally appropriate to all beliefs or social contexts.

Internal and external influences influence the development of gifted children (Van Tassel-Baska, 2015; Worrell & Erwin, 2011; Ziegler, Stoeger, & Vialle, 2012). Internal and external variables are thought to influence the development of gifted skills, and significant research is being done in this area. Non-cognitive factors or psychosocial variables are internal elements that affect an individual's inspiration, determination, self-confidence, persistence, curiosity, principles, independence, as well as pliability. These were acknowledged as vital to the development of gifted ability by early studies in the field (Haan, 1957; Hollingworth, 1942), and are commonly acknowledged as important in the documentation of gifted and talented learners (Clinkenbeard, 2012; Coleman & Guo, 2013; Rinn, 2012; Ziegler, Stoeger, Vialle, & Wimmer, 2012).

Ziegler, Stoeger, and Vialle, (2012) postulate that skills in these areas becomes as important as the field capability in the developmental idea of giftedness. It's vital to remember that equally intellectual and psychosocial factors play a part in the emergence of giftedness at all stages of life, are flexible, and must be intentionally nurtured (Van Tassel-Baska, 2015). Individuals have varying stages of normal capabilities for these inner attributes, but external variables will impact their development.

External factors that influence gifted development include family, socioeconomic status, school, educators, mentors, programs, and so on (Gagné, 2009; Plucker, 2012). The significance of these aspects is argued by Ziegler's

Systems Theory: Individuals who have excelled in their fields share learning spaces. Explanations that place giftedness within the individual, such as the IQ idea, are crude oversimplifications. The learning environment, on the other hand, plays a critical part in the progress of uniqueness (Ziegler & Phillipson, 2012).

To develop their abilities, students must have connections to proper learning environments, significant people's support, and expert coaching. It can be observed, for example, that a student who has never had the right to use a piano or expert coaching will never be able to develop, let alone find, hidden skills. Teachers and school experiences, according to an agreement among gifted education scholars, definitely play an important part in the documentation and growth of gifted and talented skills.

**Identifying Talented and Gifted Students**

In the absence of national rules, it is difficult to develop a clear national plan for gifted education. According to Coleman and Cross (2001), there are discrepancies between teacher perceptions and research-documented identification methods. This is due to a well-coordinated national policy for identifying gifted and talented students. In recent years, national lobbying for "gifted and talented education" has developed in our second-cycle schools in Ghana, but this has not resulted in a consistent strategy.

The United States Senate debated the Gifted and Talented Students Education Act (H.R. 637, which was included in H.R. 2, a reauthorization of the 1965 Elementary and Secondary Education Act) (CSDPG, 2009). The focus of this bill was on providing state stimulus grants to encourage school districts to

expand gifted education programs. However, as most states' government funding dried up, gifted education programs were cut (CSDPG, 2009).

There are two sorts of state-ordered requirements for Talented and Gifted education, according to CSDPG and NAGC (2008-2009): mandates to local school districts to identify students and mandates that services be delivered. If a state does not have mandates for identifying and serving TAG kids, it is up to each school district to decide whether and how to identify high-ability pupils, as well as what programs and services to provide (NAGC, 2008-2009). The question is whether or not state regulations for identification and services are accompanied by support from the state.

Because programs and services are tied to whether students are considered gifted and talented by law, mandates do not always guarantee to fund talented and gifted education (CSDPG & NAGC, 2008-2009; NJAGC, 2005). Some educational activists in New York, Connecticut, and New Jersey claimed that gifted and talented programs were elitist in the 1980s and early 1990s. Even though this stigma has largely faded, states' capacity to commit cash and manpower for TAG education has been limited by the current economic climate (NAGC, 2009).

NAGC created the Pre-K-Grade-12 Gifted Program Standards in 1998 to help school districts examine their gifted programming. These requirements were broken down into seven categories: (a) program design, (b) program administration and management, (c) student identification, (d) curriculum and instruction, (e) socio-emotional guidance and counselling, and (f) program

evaluation. Gifted learners, according to NAGC (2010), are students, children, or youth who have demonstrated high achievement capability in a variety of areas, such as intellectual, creative, artistic, or leadership capacity, or in some specific academic fields, and who may require services and activities not normally provided by the school to develop their capacities.

Working with TAG requires recognizing the characteristics and requirements of the kids for whom curriculum, instruction, assessment, programs, and services are produced, according to NAGC (2010). In response to this criticism, NJCPGS (2005) suggested that identifying students for talented and gifted programs take into account a variety of factors. They go on to say that state and municipal strategies aimed at identifying brilliant students should be guided by the following principles: When utilized correctly and with caution, standardized achievement, IQ, and creativity tests are vital aspects of the identification and screening process for gifted programs and services.

A screening approach that includes all youngsters is the first step in identifying them. Following the basic screening process, kids who have been identified as possibly gifted are subjected to additional identification procedures. Tests, while having their apparent utility, have limitations. This is especially essential when evaluating underserved gifted students (e.g., young children, linguistically or culturally diverse students, economically disadvantaged students, students with special needs).

Identification and placement decisions should not be based on a single metric. Multiple metrics and valid indicators from a variety of sources (e.g.,

information from family and caregivers, teacher and/or student observations, portfolios, products, and interviews) must be employed. Personnel who administer, use, or advise others on how to administer, use, or advise others on how to utilize these tests should be qualified to do so.

Despite progress in the middle of the twentieth century, the publication of A Nation at Risk (1983) highlighted persistent flaws in the field of gifted education, particularly in terms of identifying kids for TAG programs. As researchers, administrators, and instructors worked to comply with Title V of the NDEA, identification and placement remained a theoretical and practical challenge.

The situation surrounding the publication of A Nation at Risk was summarized by Reis (2004): the nation's gifted and talented students have no rigorous curriculum, read fewer demanding books, and are thus less prepared for work or postsecondary education than most talented students in other industrialized countries. A Nation at Risk advocated for broad educational reform, including “Talented and Gifted” education, but the report failed to describe giftedness. Individual states and school districts were left to develop their criteria and procedures for recognizing talented individuals in the absence of a federally sanctioned criterion.

When compared to their peers of the same age, experience, or environment, gifted and talented children are students who have the extraordinary talent to perform or show the potential to perform well at high levels of accomplishment, according to the United States Department of Education (NSGT,

2010). That concept was of limited utility in influencing educators' efforts to identify “Talented and Gifted” pupils and build a curriculum to satisfy their academic needs because it did not explain what constituted talent or accomplishment. According to Passow (2004), there was still a need to develop a complete theory of giftedness that could help to explain how people can be brilliant and gifted.

He went on to say that assessment tools should include both cognitive and non-cognitive elements. He emphasizes that giftedness is the result of an interaction between three core clusters of human characteristics: above-average general ability, strong task dedication, and high creativity.

Children who have or are capable of acquiring this composite set of attributes and applying them to any potentially lucrative field of human performance are considered gifted and talented. Children that exhibit or have the potential to develop an interaction among the three clusters require a wide range of educational opportunities and supports that are not often available through traditional educational programs.

'Talented and Gifted kids have particular features that distinguish them,' according to NSGT (2010). The following are the most prominent of these characteristics:

1. Perfectionists and idealists are common traits among gifted pupils.
2. Gifted students may have heightened sensitivity to their own and others' expectations.
3. Asynchronous learning is a characteristic of gifted students.

Most school districts employ standardized achievement and intelligence tests to identify gifted individuals, according to Bracken (2008) and Parke (2007). Parke proposed three qualities that gifted students exhibit, arguing that a high IQ test result is insufficient for recognizing them. Gifted children tend to finish their work quickly and may request more tasks or guidance. They ask penetrating inquiries that, in terms of depth of understanding and frequency, differ from those of their classmates. They have unusual hobbies or interests that are similar to those of older students.

**Multiple Sources of Identification Models**

Research has proven that several models could be used to identify gifted and talented students. One such model is the multiple sources of identification (Kaufman, Plucker & Russell, 2012). One important factor in the multiple sources of identification of "giftedness" has been identified as creativity, and Kaufman, Plucker, and Russell (2012) examined various methods for evaluating creativity. Individuals are examined across a variety of skills using divergent thinking assessments, such as Torrance's Tests of Creative Thinking (Torrance, 1974), such as finishing unfinished pictures, discovering methods to improve a product, or finding an uncommon application for an object. According to Kaufman et al. (2012), there is conflicting evidence about the psychometric quality of these tests and their predictive abilities, which has resulted in a decrease in their use.

However, according to Kaufman et al (2012), new advancements in exam scoring have solved some of these difficulties. They do, however, consider other methods of identifying gifted students, such as the Consensual Assessment

Technique (CAT), which is based on the premise that the best way to assess creativity is to assemble combined assessments from experts in the field who review a portfolio of work. This method does not employ standardized scores, instead of relying on participant comparison scoring. The next stage is to define suitable degrees of skill for judging diverse tasks, which is currently being explored (Kaufman et al, 2012). At the moment, judges rely on only a few criteria.

Assessors can be persons who know the kid well, such as teachers and parents, in addition to CAT. The National Strategy for Gifted Education (Maynard & Waters, 2007) recommends this strategy, which stresses traits and abilities thought to be linked to creativity. It is generally domain-general, though domain-specific checklists have been developed (e.g., London Gifted and Talented, 2009). Many checklists are available in schools, and they all require an assessment by someone who knows the child very well. The benefit of this type of assessment for schools is that it does not come with any additional cost to the assessor, while other assessments that have been described would often need an expert to conduct them, eventually adding a prohibitive cost to the identification of this group of students.

This sort of evaluation lacks the predictive validity of psycho-educational exams, and validity is solely dependent on the assessor's knowledge of the student. According to Kaufman et al. (2012), they should supply another jigsaw puzzle piece to "create an image of the student's creative ability." However, checklists are usually domain-specific, which may work well for a subject

specialist at a secondary school but may require the teacher to review up to ten checklists in a primary school. This could be useful as a check if a teacher is concerned about a particular student, but they are unlikely to assess each child for each subject against the list of qualities in a systematic way. As a result, in the primary phase, it is cumbersome and relies on instructor identification.

Self-assessment, where someone is asked to judge their creativity, was also mentioned by Kaufman et al (2012) as a possible source of identification. Participants are asked to score their past or current creative achievements using creative personality inventories and creative behavior checklists. The obvious criticism of such a system is how well-equipped children are to do so, and how such things as low self-esteem or a desire to appear more capable than they are would affect the assessment.

According to Kaufman et al. (2012), creative assessments have lower validity and reliability than psychometric tests, and some of them are impractically long, but they do address areas that IQ tests do not. They claim that because creativity is theoretically and experimentally related to intelligence, even if it is only a minor part of it, the creativity assessment should be included in the overall assessment.

**Identification Utilizing Less Reliance on Testing**

As a result, using standardized examinations poses questions of fairness, and it may not be addressing the requirement to identify the "gifted" as well as those who are already performing well. Those that use tests for aspects other than the g factor have had problems with their validity, while others have had practical

challenges. As a result, some writers choose to hunt for the “gifted and brilliant” in different ways.

While it is vital to ensure that “talented” children receive individually suitable schooling, according to Birch (2004), it is not required to institutionalize a process of identification. He considered “identification” a negative and restrictive technique, especially in light of existing inadequacies in identification processes, and argued that it should be replaced by the “assess educe” model, in which curriculum-embedded mechanisms allow “gifted” kids to surface and have their needs satisfied. He claims that everyone who uses current identification systems (IQ tests or multiple criteria, such as school grades, parent and teacher nominations, and IQ tests) is aware that they are "perpetuating a fallacy" (p.3). He claims that narrow identification leads to narrow education, which he calls the “identification placement” model. The methodology does not encourage teachers to consider their role in children not being identified as “gifted” or the quality of services they provide to “gifted” students afterwards.

Borland (2004) advocate using site-appropriate methodologies as well, and present a three-phase Identification Process model, starting with Phase 1 – Screening, then Phase 2 – Diagnostic Assessment, and lastly, Phase 3 – the placement choice. While certain standardized tests are employed, they are not IQ tests but rather performance-based tests, such as exams. There is also a combination of unconventional testing, teacher, parent, or mentor involvement at each stage. This is a lengthy procedure, but it is intended to remedy the underrepresentation of economically disadvantaged groups in “gifted and

talented" programs. Who will be screened is the question? Is it all students or just a select group? Nevertheless, depending on the type of testing employed, this paradigm might be workable in a school.

Citing facts in Borland (2009) and Sternberg, as well as Jarvin and Grigorenko, Pfeiffer (2012) argued that IQ testing is completely useless in identifying "talented" youngsters (2011). In general, he considered the concept of "giftedness" to be artificial. However, he did utilize a workable definition of precocity, or a child who is developmentally advanced (Pfeiffer, 2009). He argued that identification must be done as part of a talent development program, saying: *"Identifying high-ability students is not an easy business, especially as we move toward a more sophisticated, nuanced, and developmental approach to giftedness. The development of talent among students of uncommon ability requires more than simply the assessment of general intellectual ability. And the ultimate success of gifted students in culturally valued domains will necessitate understanding the pathways to expertise and require the ongoing linkage of multidimensional assessment information and multi-tiered, multifaceted interventions".*

High intellectual capacity and probable talent in socially significant fields should be transformed into remarkable performance using the talent development model. Jackson (2014) proposed a talent development paradigm called "identification through provision" in which kids self-select to participate in extracurricular activities. This is comparable to Freeman's description of the Chinese model, in which personnel are educated to provide extra training for the

"bright" kids within this service, which she dubbed the "Sports Model" since it mirrored how potential in sports is found and developed.

Freeman, like Birch (2004), sees the essential step as the quality of service that is subsequently available for the "talented" child, since this is what nurtures talent, instead of the identification process itself, though placing "gifted" children with equally "gifted" children can be beneficial (Birch, 2004). Considering the extraneous aspect of this concept, it may be prohibitively expensive, and it may exclude potentially "talented" students who are unable to stay after school for activities for some reason. Nevertheless, it is believed that focusing on delivery instead of testing is a good move forward for identification. An additional advantage of this model, as opposed to methods that rely on rigorous testing, is that it includes a larger range of students, allowing it to target both potential and proven accomplishment.

According to Borland (2009), "giftedness" is a social construct, and "IQ test adherence" is a primary driver from certain groups in "gifted and talented" cohorts. He also worries that some instructors' conceptions of "gifted and talented" are similar to those of the "ordinary American" and that they are thus ill-equipped to identify this group. According to Lucas and Claxton (2010), *"Put baldly: kids can get smarter and it's the school's job to help them."* This concept points to the fact that all students gain from educational opportunities that increase their intellect, and those proper educational opportunities help every student.

## Theoretical Review

The study is anchored by the Sternberg (1985) Triarchic Theory of Intelligence and the Pentagonal Implicit Theory of Giftedness (Sternberg, 2011).

### Sternberg Triarchic Theory of Intelligence (1985)

This theory considered combined contextual and cognitive aspects in defining intelligent student behavior. The locus of intelligence, according to the Triarchic Theory, is found within the people, in their behavior, and in their environments of behavior. The Triarchic Theory sought to analyze the connections between a person's interactions with his or her internal world and their role as an intermediary between the interior and exterior worlds, and it emphasized three key characteristics of intellect.

The cognitive dimension, according to Sternberg and Grigorenko (2002), is the basic unit of intelligence, although intelligence can be measured to the level that the other elements are brought into play, evaluating intelligence to a large degree. It's not simply how much of each of the three sub-theories a person has; it's how well he or she balances these abilities that allow them to succeed (Heller, 2005). Expertise, as well as a high level of competence in the topic and starting ability, must be established. This is a more thorough explanation of intelligence than the single-dimensional model, looking at a variety of factors that can influence intelligence rather than viewing it as a personality trait (Heller, 2005).

Sternberg (2011), likewise Dweck (2000), argued everybody has 'common theories,' or beliefs about the nature of learning, which influence how people perceive their intellectual ability and, as a result, how they assess their ability.

Furthermore, this influences how individuals perceive others' talents, and how they react to this has an effect on others, such as a school official with a kid. Sternberg's (2011) corpus of work includes investigating lay opinions on intellect as well as ethnic diversity in this, as well as those of 'experts,' before bringing together similar characteristics and assigning importance to them based on variables such as the age of the kid or the professional's specialty area. Pragmatic problem-solving, language skills, and social skills are among them. Cognitive capability, inventiveness, and intellectual capacity were also frequently highlighted.

Sternberg (2011) discovered cultural disparities in attitudes about intelligence. For example, while the speed of mental processing is valued in Western civilizations, certain other cultures distrust speed, considering it to undermine quality and depth. Some cultures, such as the Chinese (Sternberg, 2011), value rote learning, whereas others do not. This theory relates to the study thought that; Intelligence is a multidimensional, and teaching for successful intelligence is designed to help ensure that all children can capitalize on their gifts, as well as correct or compensate for skill sets in which they have not developed gifts.

**Pentagonal Implicit Theory of Giftedness (Sternberg, 2011)**

Sternberg (2011) discovered that there was general agreement among the 'experts' group regarding what comprises some aspects of intelligence, such as capacity to adapt to the environment, basic mental processes, and higher-order thinking. Sternberg, on the other hand, concluded that intelligence is unlikely to be a single model. Sternberg's Pentagonal Implicit Theory aimed to construct theory from people's intuitions about what makes a child “gifted”. Whereas the

Triarchic Theory laid out Sternberg's theory of intelligence, the Pentagonal Implicit Theory aimed to construct a theory from people's intuitions about what makes a child "gifted". As seen in figure 1, this theory revolved around five criteria: excellence, rarity, productivity, demonstrability, and worth.

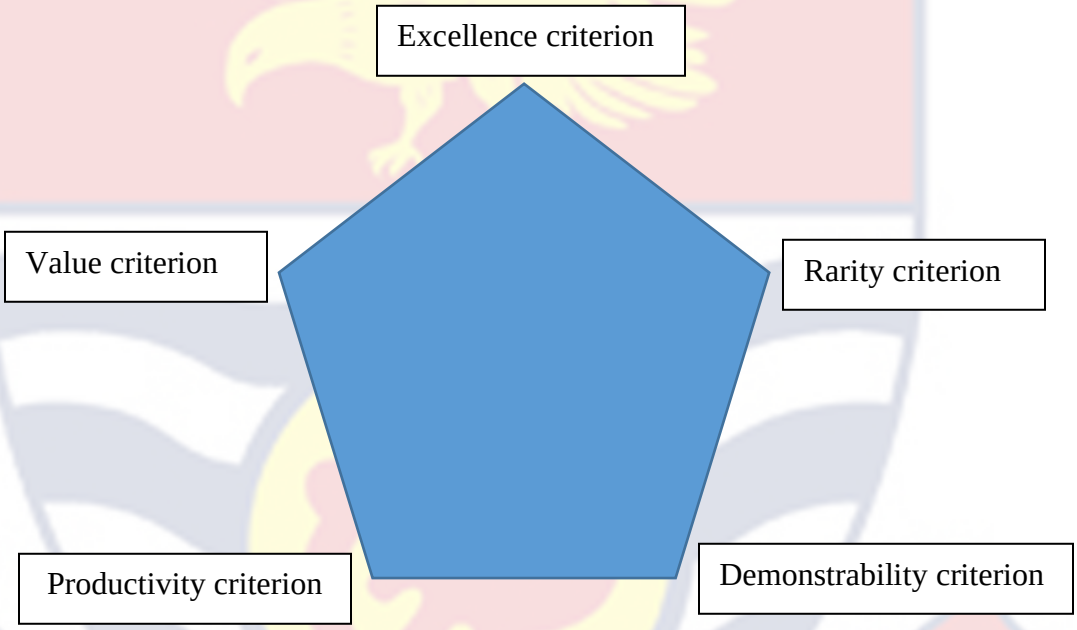


*Figure 1*: (Adopted): Pentagonal Implicit Theory of Giftedness

Source: Sternberg, (2011).

Sternberg (2011) opines that the individual is superior in some dimension or set of dimensions relative to peers with regard to the excellence criterion. He reiterates the need to view this from the perspective of contemporaries since a student improves as he or she reaches maturity, and may appear unimpressive when juxtaposed to an older student. Again, Sternberg (2011) posits that the rarity

criterion sees individuals who are “gifted and talented” are defined as having a higher level of the trait in comparison to their counterparts.

However, Sternberg (2011) sees “gifted and talented” individuals as possessing superior qualities that potentially lead to the productive outcome as having productivity criterion. The demonstrability criterion states that an individual's superiority may be demonstrated by tests that are valid assessments, rather than simply claiming "giftedness and talent."

Sternberg (2011) noted that this is especially important when evaluating 'giftedness' in school children, where test scores were previously used but are now being removed with much more performance and product-based assessments, not because the implicit theory of 'giftedness' has changed, but because what is considered valid as a demonstration of 'giftedness' may have. The fourth criterion, the value criterion, is concerned with the societal value placed on the characteristic of giftedness. It relates to how the wider social value to be giftedness even though this may differ in certain cultural settings.

Alshmemri et al., (2017) opine that people who remain motivated and have positive feelings about their job turn to produce high performance and achieve a positive outcome.

**Empirical Review**

This segment looks at the recent situation of the subject. It backs up its claims with data from previous studies. This part also lays the groundwork for comparing the current study's findings to previous research. The complete review can be seen below.

Brady (2015) examines the impact of several "gifted and talented" programmes implemented by successive UK administrations since 1999. The Case Study approach is used in this study, which takes place in an inner-city London primary school. Thematic analysis was used to examine data acquired from semi-structured interviews with teachers, teaching assistants, students, parents, and senior managers. While teachers have become increasingly receptive to the “gifted and talented” policy, the lack of direction about the provision has forced them to rely on self-theories and professional experience to ensure that “gifted and talented” kids are given opportunities for challenge, with variable results. To ensure that teachers can properly cater for this set of students, more materials based on evidence-based research should be made available to them.

Similarly, Callahan (2010) investigates identifying “gifted” students from underrepresented populations. The study established that seeking ways to identify underrepresented gifted students necessitates more than a cursory glance at exams or rating scales. It necessitates an evaluation of deeply held beliefs and long-standing practices, as well as a commitment to restructure thinking and behavior through a fundamental restructuring of modes of thinking, beliefs, philosophy, and behavior, rather than just a slight change in the process. He went on to say that identifying “gifted and talented” pupils serve no purpose unless it leads to the students being able to achieve their potential by engaging in learning that would lead to a happy and fulfilling life.

In her paper "Gifted Students: Perceptions and Practices of Regular Class Teachers," Taylor (2016) explores differentiation tactics used with talented

students, challenges experienced by teachers in their efforts to provide for their gifted pupils, and teachers' suggestions on remedies." According to the findings, gifted pupils do not receive adequate differentiation in their educational programs. Teachers are also concerned about a variety of class management concerns, according to the report, and have insufficient awareness of giftedness and educating gifted pupils.

Again, Abu (2018) concluded that those qualified students were not always identified for this program in his study "Identifying Talented and Gifted Students in a Northeastern Middle School," and this practice became a rationale to conduct a modified policy analysis of the "Talented and Gifted" program placement procedures.

**Instructional Strategies for Differentiating Learning Experiences for Gifted Accounting Students**

Research by Tomlinson (2005) emphasizes the importance of flexible grouping as an effective strategy for differentiating instruction. Gifted accounting students may benefit from collaborative learning experiences with peers of similar abilities. Teachers can create differentiated groups based on readiness, interest, or learning profile to ensure that instruction meets individual needs.

Reis and Renzulli (2007) suggest curriculum compacting as a way to accommodate the faster pace of learning for gifted students. Accounting teachers can assess students' prior knowledge and allow them to skip or accelerate through content they have already mastered. This strategy enables teachers to focus on challenging material or provide enrichment activities. Gross (2004) highlights the

benefits of independent projects and research for gifted students. Accounting teachers can encourage students to pursue self-directed projects that align with their interests within the accounting domain. This allows gifted students to explore advanced topics and develop a deeper understanding of the subject matter. Tiered assignments, as proposed by Tomlinson (2005), involve developing tasks at different levels of complexity to meet the diverse needs of students. Accounting teachers can design assignments that vary in complexity or depth, allowing gifted students to engage in more challenging tasks while still addressing the learning objectives. Acceleration, as studied by Kulik and Kulik (2008), involves allowing students to move through the curriculum at a faster pace. Gifted accounting students may benefit from acceleration in specific topics or even grade levels to ensure they are continually challenged.

***Conclusion***

While the above strategies are supported by educational research, it is essential for accounting teachers to continuously assess and adapt instructional methods based on the unique needs of their gifted students. Moreover, staying updated on current research in gifted education is crucial for implementing effective differentiation strategies.

**Factors Influencing the Identification of Gifted and Talented Students.**

Teachers may face challenges in identifying giftedness when they lack sufficient training in recognizing the diverse characteristics of gifted students. Inadequate professional development can lead to under identification or misidentification (Robinson & Noble, 2009). Teachers' biases, often

unintentional, can influence the identification process. Research suggests that there may be biases related to race, socio-economic status, and language proficiency, leading to underrepresentation of certain groups (Ford, 2010).

Insufficient resources, including time constraints and large class sizes, can hinder teachers' ability to thoroughly assess and identify gifted students. Limited resources may result in overlooking or delaying the identification process (NAGC, 2010).

**Best practices in the world about the identification and proper education of gifted students**

Teachers who receive adequate training and professional development in gifted education are better equipped to recognize the characteristics and needs of gifted students (Gubbins, 2013). Ongoing training allows educators to stay informed about best practices in identification. Collaboration among teachers, parents, and specialists can enhance the identification process. Effective communication and collaboration ensure that diverse perspectives contribute to the identification of giftedness, minimizing biases (Ford, 2010).Teachers perceive the use of multiple criteria, such as achievement tests, teacher observations, and student portfolios, as facilitating accurate identification. This approach helps capture the diverse talents and characteristics of gifted students (Olszewski-Kubilius, 2009).

**Summary of Literature Review**

This review explored some of the existing empirical research concerning gifted and talented students. The review covered the history of Gifted Education, the concept of "gifted and talented" and the challenges related with identifying this group as well as the various theories that support the idea of Gifted and talented students were discussed.

The review pointed out that, the concept of "gifted and talented" has attracted the attention of several researchers in the educational literature to describe students who prove unique capabilities, progressive potential or achievement.

The review again pointed out that the key determinant for gifted identification is normally based on domain-independent such as IQ, creativity, and leadership. The review further pointed out that based on students' IQ tests as a degree of cleverness lack credibility as a forecaster of yet to come accomplishment.

According to the review, motivation, effort, self-esteem, perseverance, curiosity, values, autonomy, and resilience are all characteristics that influence the development of gifted and talented talents. However, circumstances beyond the individual's control, such as family, socioeconomic situation, school, teachers, mentors, provisions, and programs, have an impact on gifted development.

Review of Literature," Tomlinson et al. concentrated on academically diverse classrooms and the need for improvement of strategies and practices. These researchers recognized the long-held assumption that organizing schools by

grade levels associated with students' chronological age is most appropriate. Part of the reason for the longevity of this assumption is the ultimate leverage for decision-making due to the ease of placement of students into grades.

Currently, considerable studies have been conducted on the identification of gifted and talented students in schools but little has been done in the area of teacher identification of gifted and talented students in developing countries such as Ghana, particularly in the second cycle institution. Most research on gifted and talented students tends to be broad and does not address subject accounting. There is a research gap in understanding how teachers identify giftedness specifically in the context of accounting, considering its unique challenges and opportunities.

# CHAPTER THREE

# RESEARCH METHODS

## Introduction

Several scholars are of the view that any scientific study is based on a certain methodology to arrive at specific results or findings (Nunan, Malhotra & Birks, 2020; Kothari, Cudjoe, 2011). Kothari (2004) posits that research methodology is a systematic and procedural way of addressing a research problem to arrive at a desirable outcome. This chapter of the study deals with the methodological approach used for the study. The elements discussed include research design, study approaches, study area, method of collecting data, study population and sample size, ethical considerations and data analysis. This research had a philosophical believe that "**People generate ideas through creative abilities, determine the quality of ideas through analytical abilities, and implement ideas and convince others of their worth through practical abilities**". Therefore, teachers are encouraged to teach and assess achievement in ways that enable students to analyze, create with, and apply their knowledge. When students think to learn, they also learn to think.

## Research Design

Silverman (2011) posits that research design depends on the intentions of the researcher and what he or she hopes to find out. He further reiterates that research design represents a logical and procedural way of obtaining the needed information to structure and solve the research problem under consideration. Scholars share a common notion that there is no single documented research

design that is the best one to be followed by all but instead, different designs offer a variety of choices, with each having its own merits and demerits. Therefore, the selection of a research design depends on the research problem at hand (Silverman, 2011).

This study employed a qualitative approach to gather important data from the respondents. A qualitative study entails the collection of data in a natural setting. Merriam (2002) posits that qualitative research is grounded on the notion that individuals in interaction with their world socially construct meaning. A qualitative approach and design were chosen because the outcomes will provide data that can answer the study questions. Furthermore, the suggested study was a problem-based research project, and a qualitative research methodology was the best match for the problem-based research project (Ellis & Levy, 2008). This method was again selected due to its tractability in investigation and data gathering. This approach offers participants the liberty to render their account and also the freedom to express their views and opinions without any fears, which leads to discovering the reality on the ground (Mile & Huberman, 1994).

Despite the numerous merits associated with the use of the qualitative approach in dealing with social phenomena, it has its limitations. Hughes (2006) posits that, due to the personal nature of qualitative research, it poses a challenge of adequate validity and reliability. To address this challenge, the triangulation approach, such as interviews, focus group discussions, and documentary reviews were employed to cross-check, approve, and enhance the facts so as to establish credibility and reliability.

Furthermore, a case study design was used to investigate the research problem. According to Yin (2009), case study design provides the best option for investigating a problem in its natural settings, hence providing a justification for using case study design. Again, the case study design afforded the researcher the opportunity to have a detailed understanding of the research problem and provided useful insight into teachers' ability to identify gifted and talented students in the study of accounting.

**Study Area**

The study was conducted in the Accra metropolis in the Greater Accra region of Ghana. The area was preferred because of the dominance of different ethnicities in the metropolis. Accra is a cosmopolitan city made up of different ethnic groups with different backgrounds. Predominantly, most of the educational talent programmes such as the Mathematics and Science quiz, are being hosted in Accra, the capital city of Ghana.

Though this research could have been done in any part of the country, the researcher holds the view that most people would prefer to either work or school in Accra due to the cosmopolitan nature of Accra and the city being the capital of Ghana. Specifically, three Second Cycle institutions, Presbyterian Boys Senior High School-Legon, Accra Academy Senior High School, and Achimota Senior High School were chosen based on the evidence of their continued participation in the National Maths and Science Quiz which usually involves the selection of gifted and talented students to represent the school.

**Population of the Study**

Njiru, and Moronge (2013) posit that the population of a study is seen as the group of people, items or objects from which a sample size will be selected. In this study, the targeted population of interest comprises all accounting teachers, heads of business departments, guidance and counselling coordinators in the selected second cycle schools in the Great Accra region. The targeted population was Twenty-four (24) accounting teachers, three (3) heads of department, that is, one from each school, and three (3) chairpersons from the guidance and counselling committee of each selected school were also selected. Thirty (30) participants were, therefore, the targeted population for the study. Of the targeted population, fourteen (14) were females and sixteen (16) were males.

**Sample and Sampling Procedure**

Seuring, Müller, Westhaus, and Morana (2005) contended that in research it is difficult to examine the totality of members of a target population, hence, the need to pull a sample from the total population of interest. The sampling technique on the other hand is a process by which sample size is chosen from a population (Seuring et al., 2005). The purposive sample approach was used in this study, which is a non-probability sampling method, since it enabled the researcher to conduct personal interviews and focus group discussions with respondents who possess the needed information. This method was chosen in line with an observation made by Kielmann et al. (2012) that purposive sampling is frequently used when the researcher's aim is to get a wider understanding of social processes and the representative-ness of the sample is of less importance.

The various group included a head of the department, teachers, guidance and counselling coordinators. The quota sampling ensured that each of the selected respondents was adequately represented in the sample to enable the researcher to collect the needed information from them. The study's sample size and composition are listed in the table below. The researcher selected 8 teachers from the business department in each of the 3 schools totaling 24 teachers, 1 chairperson each from the guidance and counselling unit and 1 head of department each, based on level of experience level of experience and their ranked. A total of 30 participants was selected for this study. The choice of the sample size is justified by Klassen et al., (2012) who suggested that a qualitative study could be between 5-25 participants.

**Table 1: Sample size of the Study**

| | Gender | | |
|---|---|---|---|
| **Unit** | **Male** | **Female** | **Grand Total** |
| Head of Department | 2 | 1 | 3 |
| Guidance and counselling | 1 | 2 | 3 |
| Accounting Teachers | 13 | 11 | 24 |
| **Total** | **16** | **14** | **30** |

Source: Field Survey (2021)

**Data Collection Instrument**

Different data collection instrument was employed in gathering information for the study. This study utilized a focus group discussions guide, personal interviews guide, and documentary reviews guide to collect data.

**Focus Group Discussions Focus**

This method entails identifying a group of people, usually no more than eight, to whom questions are posed and responses are gathered through discussions (Kombo & Tromp, 2006). This technique was used to gather responses from a group of people with similar characteristics that are, accounting teachers. The strength of focus group discussion, according to Kombo and Tromp (2006), is that it allows members to agree or disagree about the problem.

They further reiterate that focus group sessions help to gain understanding about the topic, the spectrum of opinions and ideas, as well as the contradictions and variation in beliefs, experiences, and practices that exist in that particular group. The goal of focused group discussion was to collect high-quality data in a social setting where people could think about their own opinions in relation to those of others. Focused group discussion is regarded as vital since it aids in identifying the members' experiences, attitudes, and views concerning the issues of gifted and talented student identification by teachers in that particular school.

Under focus group discussions, respondents expressed their opinions and ideas as well as shared their experiences in a given social context. Focus group discussions were aimed at getting high-quality data from respondents since the group can agree or disagree with each other to get the best from participants in the discussions.

The objective of these groupings is to get respondents to express their views and experiences regarding teacher identification of gifted and talented students in accounting. This technique encouraged communication with members,

in addition, motivated them to declare their emotional state and involvement in the process, which they will not express if interviewed individually. Both the English language and the local dialect (Akuapem Twi) were used as a medium of communication during the focus group discussion.

**Personal Interview**

Another data collection technique that was used for this study was personal interviews. An interview, according to Stake (2010), is a one-on-one conversation with a person to achieve a specified aim. Under interview, individuals were expected to make face-to-face or telephone presentations to allow the researcher to get more insight into why participants act in a certain manner. The researcher used a semi-structured interview method to probe and ask follow-up questions to acquire a better grasp of the interviewee's experience, sentiments, and viewpoints on the topic at hand.

According to DiCicco-Bloom and Crabtree (2006), semi-structured interviews are those in-depth interviews where the respondents have to answer pre-set open-ended questions. They reiterate that employing a semi-structured interview guide allows the researcher to elicit in-depth responses from individuals or groups. Semi-structured interviews are based on a semi-structured interview guide, which is a diagram of questions or subjects that the interviewer must examine.

Interview guides are useful for studying multiple responders more methodically and fully, as well as keeping the interview focused on the desired line of action, to make the best use of interview time (Corbin & Strauss, 2008).

They emphasize that the interview guide's questions include a core inquiry as well as a slew of supplementary questions about the major themes. They further argued that recording the interviews is a good idea if you want to capture the data from the interviews more efficiently. They said that recording the interview allows the researcher to concentrate on the interview material and verbal prompts, allowing the transcriptionist to create a "verbatim transcript" of the conversation.

The selection of participants for the interviews and focus group discussions was based on the level of teaching experience acquired over the years in handling accounting students. This helped the researcher get better insight and a deeper understanding of the issues under discussion.

**Documentary Review**

Finally, this study used documentary review in the form of written or recorded materials of the students studying accounting, such as attendance registers, and school terminal reports to ascertain the giftedness and talent of accounting students. The rationale for using the data from the recorded document was to double-check the accuracy and consistency of the data acquired through interviews and focus groups. Lee (2012) defined a document as any written or recorded material that was not created for the intent of the inquirer; Kombo and Tromp (2006) defined secondary data as information that was not produced for the inquirer. In-depth research was made and secondary data was gathered from books, journals, magazines, newspaper articles, reports, websites, and unpublished works that are relevant to the subject.

**Validity and Reliability of the Instrument**

According to Kothari (2004), the validity and reliability of data are determined by the research instrument. According to Kumar (2011), validity describes how well a method, a test, or a research tool measures what it claims to measure. Kumar (2011), on the other hand, defines reliability as an instrument's ability to generate consistent findings when the process is repeated. The triangulation method of data collection was used to assess data reliability (personal interviews, focus group discussion, and documentary analysis).

A pilot study was conducted at one of the community-based secondary schools in Adenta Municipality in the Greater Accra region to ensure the validity of the data obtained and the dependability of research instruments. The supervisor also helped to fine-tune the instrument by concentrating on the study, research task, and questions. The data was evaluated, and the results of the pilot study assisted the researcher in identifying and eliminating ambiguities generated by the instrument. Overall, research instrument validation continued during fieldwork by correcting, reorganizing, and altering parts or full questions as needed as the study progressed.

**Data Collection Procedure**

The researcher obtained an introductory letter from the university through the department and obtained clearance from the Institutional Review Board (IRB). The introductory letter was then sent to the headmasters of the selected second-cycle institutions to seek approval to use the staff of the school for the study. The researcher informed and assured the school authorities that this study was solely

for academic purposes, hence participants' confidentiality and anonymity were highly protected.

The researcher used face-to-face administration of data collection in the form of scheduled interview appointments with teachers as well as guidance and counselling coordinators. As a result, the researcher conducted individual interviews with six (6) individuals from each second-cycle institution, including heads of department, guidance and counselling coordinators.

Both the English language and the local dialect (Akuapem Twi) were used as a medium of communication during the focus group discussion. Simple and respectful language was used, along with short and unambiguous interview questions that were free of ambiguity. A tape recorder was used to record all of the interviews.

**Data Processing and Analysis**

The data acquired in this study were analyzed by transferring the information to the research instruments. Interviews were taped, copied, and organized into categories based on where and when they were obtained. The information gathered was grouped into patterns that could be recognized. The procedures began by classifying the data and aligning it according to its themes. All data and materials pertaining to a single goal were brought together, and each was explained in accordance with the research objectives.

The researcher scrutinized data acquired through focus group conversation using content and thematic analysis approaches, organizing oral information into themes and categories and editing the information until a final perspective

emerged. Marks, as well as recognizing and characterizing both implicit and explicit thoughts. To acquire a full picture of the issue, the researcher grouped data from document reviews to demonstrate trends and broaden the scope of understanding teachers' capacity to identify exceptional pupils in the study of accounting.

**Ethical consideration**

According to Cohen et al., (2007), research that involves human beings in order to conduct a study must have a clear obligation to secure and preserve the participants' rights and general well-being. Bhattacherjee (2012) further posits that any given research work must consider and assure respondents of certain confidentiality such as voluntary participation, harmlessness, and anonymity.

In terms of maintaining anonymity and confidentiality, the researcher agrees with Cohen et al (2007) that, while a researcher may know who provided the information or be able to identify participants based on the information provided, the study made no attempt to make them publicly known, and the boundaries of the shared secret were also protected. As a result, the study was able to maintain trust with people who assisted in gathering significant data for the study.

It was critical to examine research ethical considerations in order to ensure that research norms are followed and that knowledge and truth are preserved to avoid errors. To conduct data collecting from schools, a research clearance letter was obtained from the University of Cape Coast's Institutional Review Board (UCCIRB). Self-introduction came initially during the data gathering process. All responders were told that their information would be kept private, so they were

not asked to give their identities or to answer any questions that made them feel uncomfortable.

**Chapter Summary**

This chapter explained the methodology employed to arrive at specific results or findings. This study employed a qualitative approach to gather important data from the respondents. In a qualitative study, data is collected in a natural situation. This approach offers participants the liberty to render their account and also the freedom to express their views and opinions without any fear, which leads to discovering the reality on the ground.

Hughes (2006) posits that, due to the personal nature of qualitative research, it poses a challenge of adequate validity and reliability. To address this challenge, the triangulation approach, such as interviews, focus group discussions, and documentary reviews were used to cross-check, approve, and enhance the facts to establish credibility and reliability.

The purposeful sampling method, which is a non-probability sampling method, was used in this investigation. since it enabled the researcher to conduct personal interviews and focus group discussions with respondents who possessed the needed information. A sample size of 30 was selected from the population. Focus group discussions, personal interviews and documentary reviews were utilized to collect data.

To evaluate data obtained through focus group discussions and personal interviews, he used content and thematic analysis tools to organize oral information into topics and categories, modifying the information until a final

perspective emerged. The researcher made sure that ethical concerns such as respondents' consent, anonymity, and confidentiality were respected.

# CHAPTER FOUR

# RESULTS AND DISCUSSION

## Introduction

This chapter presents the findings of the research study. Firstly, demographic data is presented on all participants, drawing attention to points of interest within this information. This is followed by an analysis of the data gathered at the location of the study relating to the objectives of the study. All the participants' responses were analyzed based on the central themes. These include describing the instructional strategies accounting teachers use to differentiate learning experiences for gifted students, exploring the factors that teachers perceive as facilitators and inhibitors of identifying gifted and talented students; and finally, unearthing the best practices in the world with regards to the identification and proper education of gifted students.

The findings from the study were presented and analyzed critically according to the themes derived from the research objectives. The case study was about the teacher's identification of talented and gifted students in accounting.

Data was collected through interviews, focus group discussions, and documentary analysis. The presentation of data was selective because it was not possible to present all stories. Rwegelera (2010) comments that choice is inevitable, although many researchers would like to tell the whole story. According to this study, choice and selection of data were made as well as decisions on how much and what to tell others, all in accordance with the study

purpose. The interviews with each participant and from other sources were recorded for data analysis.

Data was transcribed, sorted and analyzed according to specific objectives of this study. The analysis of data reported in this project study was based on the data collected from the participants. Each participant was assigned a code to protect his or her confidentiality as follows:

1. Three guidance counsellors were assigned GC 1, GC 2, and GC 3.
2. Three heads of departments were assigned H1, H2, and H3.
3. Eight teachers in a focus group discussion in each of the three sampled secondary schools were assigned FGT1, FGT2, FGT3, FGT4, FGT5, FGT6, FGT7 and FGT8.

**Demographic of the Respondents**

**Table 2: Gender of Respondent**

| | Unit | | | |
|---|---|---|---|---|
| **Gender** | **Head of Department** | **Guidance and counselling** | **Accounting Teachers** | **Total** |
| Male | 2 | 1 | 13 | 16 |
| Female | 1 | 2 | 11 | 14 |
| **Total** | **3** | **3** | **24** | **30** |

Source: Field Survey (2021)

Table 2 shows the number of respondents with respect to their gender. It was revealed that respondents across the selected sampled schools had 16 (53.3%) majority being males, while 14 (46.7%) were females. This infers that equitably

samples of all the known elements of the population were considered. The study further showed that gender balance was not compromised, as indicated by the percentage 14 (46.7%) of female respondents included in this study.

**Table 3: Years of Experience of Respondent**

| Unit | Years of Experience | | | | Total |
|---|---|---|---|---|---|
| | 1-5 years | 5-10 years | 10-15 years | 15-20 years | |
| Head of Department | 0 | 1 1 | 0 | 2 | 3 |
| Guidance and | 2 | 1 | 0 | 0 | 3 |
| Accounting Teachers | 5 | 7 | 10 | 2 | 24 |
| **Total** | **7** | **9** | **10** | **4** | **30** |

Source: Field Survey (2021)

Participants included in this study were sampled from three second-cycle schools in the Greater Accra region of Ghana, namely; Accra Academy, Presbyterian Boys Senior High School, and Achimota Senior High School. The heads of department of the selected schools were professional teachers who have taught for more than twenty (20) years.

**Table 4: Qualification of Respondent**

| Unit | Qualification | | | | Total |
|---|---|---|---|---|---|
| | Diploma | HND | 1st Degree | 2nd Degree | |
| Head of Department | 0 | 0 | 2 | 1 | 3 |
| Guidance and counselling | 0 | 0 | 3 | 0 | 3 |
| Accounting Teachers | 0 | 0 | 19 | 5 | 24 |
| **Total** | **0** | **0** | **24** | **6** | **30** |

Source: Field Survey (2021)

The minimum professional qualification for these heads of department was Bachelor of Education (Accounting).

On the side of the selected teachers, each holds a minimum qualification of a Bachelor of Education degree and has teaching experience ranging from 6 to 15 years. All the guidance and counselling coordinators from the selected schools had vast experience in students counselling for over ten years.

**Analyses of the responses of Participants**

This section examines the extent to which teachers are able to identify gifted and talented students in the study of accounting. The various instructional strategies accounting teachers use to differentiate learning experiences for gifted students, the factors that teachers perceive as facilitators and inhibitors of identifying gifted and talented students and the best practices in the world about the identification and proper education of gifted students were examined in detail.

**Theme 1: Instructional Strategies (*Evidence from Focus Group Discussions*)**

The first objective of the study was to explore the instructional strategies accounting teachers use to differentiate learning experiences for gifted students. Focus group discussions with practicing teachers, as well as individual interviews with Guidance and Counselling Coordinators were conducted. These data provided an exploration of the context within which practicing teachers construct their understandings of giftedness, and how this understanding affects instructional strategies.

To address the theme, the research begins by identifying the instructional strategies used by the teachers in the schools. Focus group discussions from both

schools revealed that no single strategy was appropriate for the identification of gifted and talented students. Among the strategies mentioned by teachers across the focus group discussions included the following; (1) Achievement Tests (2) IQ Tests (3) school grades (4) questioning and reasoning, (5) problem solving. The strategies stated by both teachers across the focus group discussions of schools were almost the same, their opinions did not vary.

For instance, one of the teachers (FGT1) in a focus group discussion in responding to question on questioning and reasoning as an instructional strategy had this to say: *"I usually ask questions during teaching and learning which requires students to provide reasons to explain their thinking and provide evidence of reasoning"*. Another respondent (FGT2) also had this to say: *"I engage students in questions and activities based on higher-level thinking skills and students who are able to demonstrate a higher level of thinking skills were identified as gifted"*.

Other responses showed a significant proportion of students were identified via their achievement in regular classes. For instance, FGT3 was quoted as saying: *"I usually used students' achievement test such as quiz result and class test as a strategy to identify gifted and talented students in my class"*. Another respondent (FGT4) reiterated that: *"I sometimes employed the use of aptitude testing such as IQ tests in identification of gifted and talented students in my class"*.

Another respondent (FGT5) also shared a similar view made by previous respondents by pointing out that: "*sometimes gifted students can be identified by*

*the outcome of their academic performance and their general attitude towards learning, peers as well as teachers". FG*T6 responded, *"I recommended students by their performance in class, the ability to complete in-class and homework assignment, their interaction not only with me but with their classmates."* FGT7 answered, *"I basically consider the grades they received from me and other classes they have taken."* This is further evidenced by the manner in which students were identified as talented and gifted based on the responses given by these teachers. The data suggests that teachers have the greatest responsibility for identifying gifted students in their classes.

Surprisingly, some teachers also reported that they do not recall any specific strategy for the identification of gifted students in their class. This was as a result of inadequate knowledge of "gifted and talented" policy and models of practice. The findings revealed that the department and the school as a whole do not have any "gifted and talented" policies, relying on general experience and training to meet the needs of the students.

One of the respondents (FGT8) had this to say*: "Well, as for me, I have not come across any document detailing strategies to identify the gifted and talented student. I only considered students who are able to contribute meaningfully in class as good students but not any special or gifted students".* These findings buttressed the point that some of the teachers lack the skills and knowledge for addressing "gifted and talented" education, and some teachers could not also recall any training in school regarding the provision for gifted and talented students. The implications of these responses were that the teachers do

not follow any Talented and Gifted (TAG) policy to identify and select talented and gifted students, and test scores were only used in combination with teachers' recommendation, which was based on student grades, to identify talented and gifted students.

**Guidance and Counselors (*Evidence from interview data*)**

The researcher interviewed three guidance and counselling coordinators to learn about how identification and selection of students who are perceived to be gifted and talented are done in the school. It was revealed that the counsellors have no "official procedures" to identify and select gifted and talented students in the various classes. There were mixed views about the strategies to identify gifted students in the class. However, the common concerting views that emerged from the findings were the use of students' raw score or grade, students' mental alertness, and composure and comportment of students. One of the guidance and counselling coordinators (GC1) was quoted: *"I critically examined the overall grade or raw score of the students who are admitted into the school to make recommendations to teachers and the heads of department for consideration".*

Furthermore, guidance and counselling coordinators who were interviewed were unanimously in favor of ability grouping as a strategy for providing for gifted and talented students. For instance, GC1 quoted that: *"I usually recommend to teachers to try to challenge all students in their classes, by means of ability grouping, and open-ended challenges so that they can get the best out of their students".* This view was confirmed by GC2 saying: *"in fact,*

*ability grouping helps to instil some form of competition among students that bring out the best in them".*

When asked how the gifted and talented students were identified and selected from the various classes? GC3 replied *"we look at their standardized test scores,"* and GC2 responded, "*students were identified and selected based on several different scores they received during the assessment."*

The responses from the guidance and counsellors demonstrated that the identification and selection of students as gifted and talented were heavily weighted on standardized test scores. In addition, this meant that the guidance and counsellors were not in compliance with using any standardized policy and procedure to identify and select talented students.

**Heads of Department (*Evidence from Interview*)**

Three heads of department were interviewed to have a fair idea as to how gifted and talented students were identified and selected in the department. An analysis of the data collected from the 3 participants showed that the department had no policies to follow regarding gifted and talented the inconsistency in selection students' identification and selection. The heads of departments are the ultimate decision-makers in the identification and selection of students perceived to be gifted and talented.

Although certain criteria such as students' overall scores in class assessments are in place, these criteria sometimes proved to be unreliable. For instance, in responding to a question on how gifted and talented students were identified and selected, H1 had this to say: "*as the HOD I usually looked at the*

*overall performance of each student to have an idea of talented and gifted students among the class".* He was quick to add that *"sometimes the same student who performed extremely well in semester one would not be able to maintain the performance in the subsequent semesters which makes it difficult to hold on to the perception you had about that student".* The inferences of these responses were that the department does not follow any Talented and Gifted (TAG) policy to identify and select talented and gifted students.

Brown and Garland, (2015) posit that educational policies on talented and gifted (TAG) can help to create and support an infrastructure within which the needs of students can be addressed. Moreover, the identification and placement of talented and gifted students ought to be research criteria driven process based in order to maximize the potentials of all candidates perceived to be gifted and talented. Coleman (2012) opines that the selection, identification and placement of students into the TAG program ought to be driven by policy.

Decision-making process driven by policy can sustain the direction and successes of a program such as TAG (Olszewski-Kubilius & Clarenbach, 2012). According to Gallagher, (2013), research and evaluation of the TAG program can strengthen identification and placement of students into the program. Policy implementation is the key to ensuring the success of the identification and placement of students into the TAG program (Gallagher, 2013). The use of policy to direct and guide a local-level educational policy (Coleman, 2012) such as the TAG program is the best practice that can have an enormous benefit for all stakeholders.

In addition to the "standardized test scores," participants H1, H2, and H3 answered that *"a teacher's recommendation is used to identify and select students perceived to be talented".* This clearly shows the inconsistency in the selection of gifted and talented students in the departments. In answering a question on how effective are these recommendations from other teachers in ensuring that gifted and talented students are identified? H1 had this to say: *"frankly speaking, some of the students recommended by other teachers turned out to be average students in the long run, though some may show glimpses of brilliancy at the initial stages".*

In responding to the next question on whether the department sometimes base on other documents or reports to identify gifted and talented students, H1 responded that *"the documents often resulted to be students' class scores and a written recommendation from teachers."* Participant H2 answered that *"documentation such as continuous assessment records as well as recommendations from teachers,"* and H3 replied to the question that *"the test scores of students are usually the source document we referred to".*

To provide the opportunity for the participants to clarify their previous responses or to elaborate further, I asked the following question: Is there anything else you would like to add? Participant H1 had this to say: *"It would have been nice to have more information before we place students into classes- putting together these groups on past practices. It would have been nice to have some standards, policies and procedures to show exactly how students should be placed into the talented and gifted program. Everyone involved should get some kind of*

*proper training from the Ghana Education Service about what should be done, what to expect, and how we are going to do it regarding talented and gifted education or program."*

The responses given by this participant suggest that there was the need for all stakeholders directly involved in talented and gifted education to participate in a training program on how to carry out identification of gifted and talented students. Participant H2 responded: *"I would just say that there should be guidelines in place for the identification and selection of talented and gifted students in the schools".*

**Theme 2: Factors that influence the identification of gifted and talented students. (*Evidence from Focus Group Discussions)***

To address the second research objective on the factors affecting the identification of talented and gifted students, the findings of the research revealed several factors affecting this exercise. The data collected from the Accounting teachers in focus group discussions revealed that time spent with students during instructional period, teaching approach, class size, as well as lack of access to resources such as textbooks, teaching materials were major factors that influenced the identification of gifted and talented students.

In response to the question on the possible factors affecting the identification and selection of talented and gifted students among their peers in class, FGT1 had this to say: *"specifically, the size of the classes some of us teach are too large that it makes it difficult to pay attention to the special needs of students during contact hours".* FGT2 also lamented that: *"how can a teacher be*

*able to immediately spot or identify a talented student in a class of about seventy students? In fact, something ought to be done about the class size for effective handling of talented students".*

Another respondent FG3 had this to say: *"lack of teaching and learning materials and appropriate textbooks has also been a contributing factor affecting our ability to identify gifted and talented students in class"*. FG4 also had this to say: *"well, sometimes our style of teaching these students may contribute to our inability to spot talented students in the class. Most teachers do not encourage class participation, hence our lessons become teacher-centered".*

Majority of the respondents expressed similar views which buttressed the opinions expressed by their colleagues. For instance, FG5 in another focus group discussion reiterates that *"one of the things that hinder our inability to identify talented students' borders on inadequate knowledge of "gifted and talented" policy and models of practice"*.

***Evidence from Personal interviews with Heads of Department***

Three heads of department were interviewed to have a reasonable idea on the factors that affect the identification and selection of talented and gifted students in the department. An analysis of the data collected from these heads of departments shown that part of the problem in the identification and selection of students for the talented and gifted program rests with the lack of data on how to address this exercise effectively. For instance, H1 in an interview had this to say: *"in fact, we find it difficult as a department to have data on students perceived to be gifted and talented and the way such students were identified will serve as a*

*guide for the department moving forward"*. He further reiterates that *"to me, lack of policy guidelines regarding the identification of students perceived to be talented has been a major challenge to the department".* H2, on the other hand, was of the view that the personality and the teaching approach of some teachers influenced the identification of gifted and talented students. She reiterates that *"you see, most of the teachers in the department are not trained with the skills to identify and nurture gifted and talented students in their class"*.

In another instance, H2 commented that, *"I think one problem confronting teachers in the department has got to do with time teachers have to interact with students during teaching and learning. He pointed out that teachers have limited time to spend with students".* Furthermore, H3 said that: *"in my view lack of access to resources such as textbooks and other teaching and learning materials impede the identification and selection of gifted and talented students".*

***Evidence from Personal interviews with Guidance and Counselling Coordinators***

An analysis of the data collected from the guidance and counselling coordinators shows that lack of training and the requisite skills to work effectively affect the work of the guidance and counselling committee. This revelation was made clear across all the personal interviews with the chairman of the guidance and counselling committee of the selected schools. For instance, in response to a question on some of the possible factors hindering the identification and selection of gifted and talented students, GC1 had this to say: *"In fact, the calibre of teachers on the committee lack the requisite skills and knowledge when it comes*

*to the issue of identifying gifted and talented students as most of the committee members based their selection on students test scores and performance"*. He further reiterates that: *"I have had much interaction with the teachers concerning gifted and talented students. But, there's something in our system that needs to be looked into because I was worried about the way only test scores were used to justify a student being gifted and talented since in my opinion other factors must also be looked at".* He further reiterates that *"The classes are too heavily based on test scores. Some students are not good test takers. I have never seen any set of criteria students have to meet to be considered a gifted and talented student. I have been here twenty years"*.

Similarly, GC2 and GC3 expressed a parallel opinion as posited by GC1. It became obvious that the guidance and counselling committee of the selected schools were composed of individuals who lack the needed skills and knowledge to do proper effective work on the identification of TAG. These findings were consistent with the findings of Hubbard (2016) which indicated that part of the problem in the identification and selection of students for the talented and gifted program rests with the lack of data on how to address this exercise effectively.

Further analysis of the data collected, revealed that the Guidance and Counselling committee has no leadership role in the identification and selection of gifted and talented students in any talented and gifted program run by the school. In the absence of leadership, the identification and selection of students perceived to be gifted and talented were not properly run and managed by the guidance and counselling department. In consequence, the guidance and counsellors did not

have the skills and knowledge to carry out identification of gifted and talented students due to lack of training.

**Theme 3: Best practices with regards to identification and proper education of gifted students. (*Evidence from Focus Group Discussions)***

To address the third research objective on the best practices with regards to identification and proper education of gifted students, the findings revealed that there was no single best approach for identifying and selecting gifted and talented students into any talented program. In response to the question: What practices would accounting teachers consider as best with regards to identification and proper education of gifted students? FGT1 said, "I am not sure of the specific approach and practice but I think my understanding of giftedness may influence my approach". FGT2 also commented that *"I think one can employ the use of multiple criteria and not depending on only single criteria like students' performance at examination".* Other respondents in the focus group discussion also expressed similar opinions about using the multiple criteria approach in the identification and selection of gifted and talented students. FGT 3 had this to say: *"I personally subscribe to ability grouping as a way to stretch the more able students"*. The review of the relevant literature substantiated that the multiple criteria or strategies served as justification for identification, selection, and placement of students into gifted and talented program (Kettler, 2016).

***Evidence from Personal interviews with Guidance and Counselling Coordinators***

An analysis of the data collected from the guidance and counselling coordinators shows that identification and proper education of gifted students must revolve around multiple factors such as individual's creativity, Torrance's Tests of Creative Thinking as proposed by Almeida et al., (2008). The data collected revealed that there are no one or two best practices with regards to identification and proper education of gifted students but rather divergent ways must be encouraged and used as a strategy to identify gifted and talented students. These findings were in line with Kaufman, Plucker and Russell (2012) findings which indicated that test scores alone as a strategy to identify gifted and talented student was not enough and do not comprehensively assess and measure the creativeness and talent as well as giftedness of students.

In an interview with GC1, he reiterated that: "schools should have many checklists that would be used to assess students instead of relying only on test scores". He further emphasizes that the advantage of using multiple checklists as a strategy to identify and provide special education to gifted and talented students was that teachers are given the opportunity to really assess the performance of their students in class. GC2, on the other hand, suggested that teachers in their effort to identify gifted and talented student, must encourage and promote self-assessment as a possible source of identification, where students are asked to assess their own creativity. Methods include creative personality inventories and creative behavior checklists, where participants are asked to rate their past or

current creative achievements. This finding is in line with Kaufman et al (2012) which indicated that, self-assessment as a source of identification of gifted and talented students help to address the areas that IQ tests do not. Furthermore, GC3 was of the view that multiple criteria', such as school grades, parent and teacher nominations as well as IQ tests must be considered as appropriate with regards to identification and proper education of gifted students.

Based on the empirical evidence gathered from the study, the findings indicated that there were no single criteria deemed suitable and perfect with respect to identification and proper education of gifted students.

***Evidence from Personal interviews with Heads of Departments***

The findings from the personal interviews with heads of departments indicated that in order to have proper education for gifted and talented students, teachers and school administrators must assess the abilities and potentialities of students, design an individual programme of content and instructional style as well as implement the programme against specific objectives. This finding is consistent with Jarvin and Grigorenko (2011) who concluded in their study that gifted and talented students must receive individually appropriate education that is implemented against specific objectives.

Evidence from the empirical data gathered indicated that performance-based test alone is not the best practice when it comes to identification and proper education of gifted students. The findings showed that multiple criteria strategy must be adopted as best practices with respect to the identification and proper education of gifted students.

**Results Summary**

This study presented ideas grounded in research based on the empirical data collected in the field on teacher identification and selection of gifted and talented students. Warne (2012) argued that gifted education experts have long recognized that regular standardized achievement and aptitude tests are not suitable for testing the abilities of gifted children. Using multiple criteria to identify, select, and place students into gifted and talented program would provide equal opportunity for every student within the student population since children bring different levels of abilities and intelligence to the classroom (Shanunessy-Dedrick & Cotabish, 2014).

However, the analysis of data provided useful information to the researcher which added further evidence that identification and selection of gifted and talented students were heavily weighted on test scores and test grades of students instead of applying multiple criteria. This showed further evidence of inconsistency in the identification and selection of gifted and talented. The importance of having and using standardized policy is to inform educational decisions such as the gifted and talented program.

# CHAPTER FIVE

# SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

## Introduction

The chapter presents a summary of key findings, conclusions drawn from the study. It further presents recommendations and suggestions to teachers and school administrators on how to effectively identify and select gifted and talented students.

## Summary

The main purpose of this study was to enquire teachers' ability to identify gifted students in the study of accounting. The following questions were framed to guide the study:

1. What instructional strategies do accounting teachers use to differentiate learning experiences for gifted students?
2. What factors do teachers perceive as the facilitators and inhibitors of identifying gifted and talented students?
3. What are the best practices in the world for the identification and proper education of gifted students?

An extensive literature review was conducted with respect to the research topic and purpose of the study. A theoretical and empirical review containing relevant information related to the study was carried out. A total of 30 participants, including accounting teachers, guidance and counselling coordinators, and the heads of department were included in the study. Their responses were gathered with the help of personal interviews and focus group

discussions. A qualitative research approach was adopted. The data gathered was transcribed, sorted, and grouped based on the specific purposes of the study. The data gathered was presented logically after critically analyzing them.

**Summary of Major Findings**

From the study, it was revealed that the most commonly used strategies for identifying gifted students were teacher nomination, achievement tests, IQ tests and school grades. The data suggest that teachers have the greatest responsibility for identifying gifted students in their classes. The implications can be seen in terms of how teachers perceive the giftedness of their students.

The findings further revealed that the department sometimes relies on other documents or reports such as continuous assessment reports and recommendations from other teachers to identify gifted and talented students. However, the findings revealed that it would have been nice to have some standard policies and procedures to show exactly how students should be identified and selected as well as placed into talented and gifted programs. This meant that both teachers, heads of departments as well as guidance and counselling coordinators were not in compliance with using any standardized policy and procedure to identify and select talented and gifted students.

The findings indicate that one of the main challenges faced by teachers in coping with the identification of gifted and talented students is the lack of institutional policy and guidelines to identify and select talented and gifted students. This reflects the traditional belief that is still upheld by some teachers that students who always perform well in class test, assignments and examinations

are considered talented and gifted. The findings indicate that educational policies on talented and gifted could help to create and support an infrastructure within which the needs of students can be addressed.

The findings further indicate that time spent with students during the instructional period, teaching approach, class size, as well as lack of access to resources such as textbooks, teaching materials were major factors influencing the identification of gifted and talented students. The findings also indicate that the personality and the teaching approach of some teachers influenced the identification of gifted and talented students. The findings again indicate that lack of training and the requisite skills to work effectively affect the work of the guidance and counselling committee. This revelation was made clear across all the personal interviews with the chairman of the guidance and counselling committee of the selected schools as one of the factors affecting the identification and selection of talented and gifted students. The findings indicate that the counselors did not have the skills and knowledge to carry out identification of gifted and talented students due to lack of training.

The findings further revealed that there was no single best approach of identifying and selecting gifted and talented students into any talented program. However, the findings indicate that the use of multiple criteria approach in the identification and selection of gifted and talented students must be encouraged. The review of the relevant literature substantiated that the multiple criteria or strategy served as justification for identification, selection, and placement of students into gifted and talented programs. Additionally, multiple criteria', such

as school grades, parent and teacher nominations as well as IQ tests, must be considered as appropriate with regards to identification and proper education of gifted students. The findings indicate that part of the major problem in the identification and selection of students for the talented and gifted programme rests with the lack of data on how to address this exercise effectively.

The findings indicate that in order to have proper education for gifted and talented students, teachers and school administrators must assess the abilities and potentialities of students, design an individual programme of content and instructional style as well as implement the programme against specific objectives.

**Conclusion**

Although there is still much to study, this research demonstrates that there was no single suitable approach to identify and select talented and gifted students. Students in different areas have different developmental profiles, hence multiple criteria approaches must be adopted by teachers in their quest to identify and select talented and gifted students. This research has several interconnecting components, all of which contribute to the teacher's identification of gifted and talented students in the study of accounting. For teachers to be able to identify gifted and talented students, many different groups within the school organization such as school management, teachers, support staff, children and parents, whose roles are critical for effective identification of gifted and talented students should be brought on board.

**Recommendations**

Based on the findings, the researcher has made the following recommendations:

1. It was also evidenced in this study that there are no laid down policies or procedures for teachers and other stakeholders in education to follow. Therefore, the study recommends that institutional policies and guidelines must be put in place to guide teachers and key stakeholders in the identification and selection of talented and gifted students.
2. It was evident from the data collected that the members that constitute the guidance and counselling committee lack the requisite skills to function effectively. It is therefore recommended that members be given the needed training to build their capacity to function well as educational counsellors. Again, the committee should be constituted with members having the requisite skills and qualifications to maintain professional standards.
3. The study recommended using multiple criteria to identify, select, and place students into gifted and talented programs. This will provide an equal opportunity for every student within the student population since children bring different levels of abilities and intelligence to the classroom.
4. School authorities should get more involved in keeping data on the identification and selection process of talented and gifted students.

**Study's Contributions**

In this study, differentiation practices were relevant and appropriate and offered instructional and assessment strategies to promote achievement and motivation. The research-supported practices include;

- Teachers should strive to create student-centered classrooms and learning communities.
- Teachers should assume the role of facilitator in the classroom.
- Teachers should teach for success for all learners.
- Teachers should be focused on clear goals and objectives for each learning task.
- Teachers should provide options for students that reinforce multiple learning modes and individual preferences.

These practices seem reasonable; they honor the importance of teachers in creating challenging learning environments for all students. However, the twists and turns related to each practice that support or prevent the adoption of differentiation strategies and practices and teachers whose beliefs aligned with the strategies and practices set the stage for implementation.

**Suggestions for Further Research**

This study covered only the Accra Metropolitan area of the Greater Accra Region of Ghana. Further research can be done on the topic in other second cycle institutions in other regions of Ghana to approve or refute the findings of the study. It is also recommendable for more research to be conducted in other

districts and municipalities to make the study's findings more generalized to the region at large.

The current study employed a qualitative research approach in conducting this research. However, future studies should consider adopting a different research approach that can accommodate a large sample size to be able to establish the extent of the problem to generalize the research findings. Moreover, the sample of this study concentrated only on teachers who teach in the business departments of the selected second cycle institutions. Future research should compare talented and gifted students from different departments of the school.

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# APPENDICES

## APPENDIX A

**UNIVERSITY OF CAPE COAST**

**COLLEGE OF EDUCATIONAL STUDIES**

**DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES EDUCATION**

**INTERVIEW GUIDE FOR FIELD DATA COLLECTION**

Dear Respondent,

This study is solely for academic purposes. Please provide sincere and objective responses to the questions. I assure you that any information provided will be treated as strictly confidential.

**Programme of Study ……**

INTERVIEW SCHEDULE FOR FOCUS GROUP DISCUSSIONS WITH ACCOUNTING TEACHERS

**Demographic of Respondents**

1. What is your gender? (a) Male [ ] (b) Female [ ]
2. How many years of experience do you have as an accounting teacher?
   (a) 1-5 years [ ] (b) 5-10 years [ ] (c) 10-15 years (d) 15-20 years (e) Others(please specify)……
3. What is your qualification? (a) Diploma [ ] (b) HND [ ] (c) 1st Degree (d) 2nd Degree

**Theme 1: Instructional strategies**

In what ways can instructional strategies you use help to identify gifted and talented students?

**Probe:**

1. What instructional strategies do you normally use in teaching accounting students?
2. How do you ensure that the strategies you use can identify gifted and talented students?
3. Do you sometimes base on other documents or reports to identify gifted and talented students?
4. How are these documents used?
5. To what extent do you consider recommendations from other teachers to have a student identified as gifted and talented?
6. How effective are these recommendations from other teachers in ensuring that gifted and talented students are identified?

**Theme 2: Factors that influence the identification of gifted and talented students**

In your opinion, what factors influence the identification of gifted and talented students?

**Probe:**

1. In your opinion, what do you consider as some of the issues facing teachers in providing for gifted students? What solutions could you see for these issues?
2. Does the time teachers' use during contact hours with student have any effect on identifying gifted and talented students?

3. In what ways does the personality and the teaching approach influence the identification of gifted and talented students?
4. Do you see lack of access to resources such as text books, teaching materials as an issue in identifying gifted and talented students?
5. In your opinion, do you think class size is an issue in identifying gifted and talented students?

**Theme 3: Best practices with regards to identification and proper education of gifted students**

In your opinion, what practices would you consider as best with regards to identification and proper education of gifted students?

**Probe:**

1. How are gifted students catered for?
2. Do you have any specific document you refer to with regards to catering and proper education of gifted students?
3. How have you been dealing with students who exhibit exceptional learning abilities over the years?
4. Is there anything more to add?

**HEAD OF ACCOUNTING DEPARTMENT (PERSONAL INTERVIEW)**

**Demographic of Respondents**

4. What is your gender? (a) Male [ ] (b) Female [ ]
5. How many years of experience do you have as an HOD?

   (b) 1-5 years [ ] (b) 5-10 years [ ] (c) 10-15 years (d) 15-20 years (e) Others (please specify)……
6. What is your qualification? (a) Diploma [ ] (b) HND [ ] (c) 1st Degree (d) 2nd Degree

**Theme 1: Instructional strategies**

In what ways can instructional strategies the teachers in your department use help to identify gifted students?

**Probe:**

1. How do you ensure that the strategies your teachers use can help identify gifted and talented students?
2. Do you monitor and supervise teachers during the instructional period?
3. How is the monitoring and supervision of teachers done during instructional period?
4. How do you think supervision of teachers during instructional period improve teaching strategies?
5. Do you use sometimes base on other documents or reports to identify gifted and talented students in your department?
6. How are these documents used?

7. To what extent do you consider recommendations from other teachers to have a student identified as gifted and talented?
8. How effective are these recommendations from other teachers in ensuring that gifted and talented students are identified?

**Theme 2: Factors that influence the identification of gifted and talented students**

In your opinion, what factors influence the identification of gifted and talented students in your department?

**Probe:**

1. In your opinion, what do you consider as some of the issues facing teachers in providing for gifted students? What solutions could you see for these issues?
2. Do the time teachers use during contact hours with student have any effect on identifying gifted and talented students?
3. In what ways does the personality and the teaching approach of teachers influence the identification of gifted and talented students?
4. Do you see lack of access to resources such as text books, teaching materials as issue in identifying gifted and talented students?
5. In your opinion, do you think class size is an issue in identifying gifted and talented students?

**Theme 3: Best practices with regards to identification and proper education of gifted students**

In your opinion, what practices would you consider as best with regards to identification and proper education of gifted students?

**Probe:**

1. What roles do you play as the Head of Department in identifying talented students?
2. How are gifted students catered for?
3. Do you have any specific document you refer to with regards to catering and proper education of gifted students?
4. What complaints from teachers have you received about students with exception IQ and abilities?
5. How have you been dealing with students who exhibit exceptional learning abilities over the years?

**GUIDANCE AND COUNSELLING COORDINATORS (PERSONAL INTERVIEW)**

**Demographic of Respondents**

7. What is your gender? (a) Male [ ] (b) Female [ ]
8. How many years of experience do you have as Guidance and Counselling Coordinator?

   (c) 1-5 years [ ] (b) 5-10 years [ ] (c) 10-15 years (d) 15-20 years (e) Others (please specify)……
9. What is your qualification? (a) Diploma [ ] (b) HND [ ] (c) 1st Degree (d) 2nd Degree

**Theme 1: Instructional strategies**

What role do you play as Guidance and Counselling Coordinator in identifying talented and gifted students?

**Probe:**

1. How have you been handling students who exhibit exceptional learning abilities?

2. Where do you get the information regarding students who are perceived to be talented and gifted?

3. To whom do you refer a student who shows exceptional capabilities and IQ?

4. Why would you want to recommend a student for special attention by teachers?

**Theme 2: Factors that influence the identification of gifted and talented students**

In your opinion what are the factors that will enable Guidance and counselling coordinators identify gifted and talented students?

**Probe:**

1. Would you say that these factors are essential in the identification of talented and gifted students?
2. How do you handle students who exhibit exceptional learning abilities over the years?
3. In your view, what are some of the issues that can interfere or slow down the process of identifying Gifted and talented students?
4. What measures have you put in place to prevent issues that are likely to interfere in the identification of gifted students?

**Theme 3: Best practices with regards to identification and proper education of gifted students.**

In your line of duty as a guidance and counselling coordinator, what practices would you consider as best with regards to identification and proper education of gifted students?

**Probe:**

1. What roles do you play as the guidance and counselling coordinator in identifying talented students?
2. How are gifted students catered for?
3. Do you have any specific document you refer to with regards to catering and proper education of gifted students?
4. What complaints from teachers have you received about students with exceptional IQ and abilities?
5. How have you been dealing with students who exhibit exceptional learning abilities?