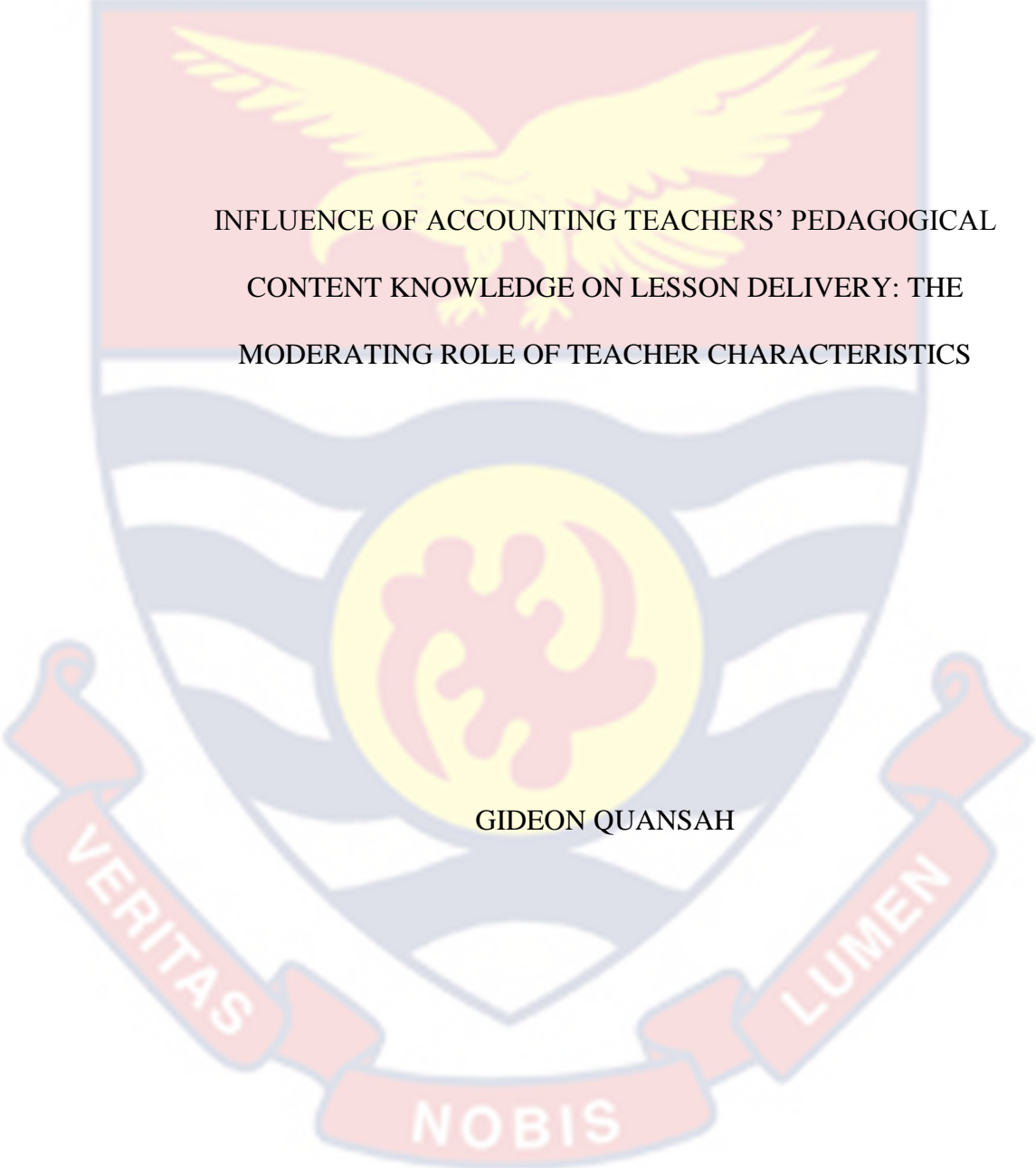


UNIVERSITY OF CAPE COAST



INFLUENCE OF ACCOUNTING TEACHERS' PEDAGOGICAL
CONTENT KNOWLEDGE ON LESSON DELIVERY: THE
MODERATING ROLE OF TEACHER CHARACTERISTICS

GIDEON QUANSAH

2022

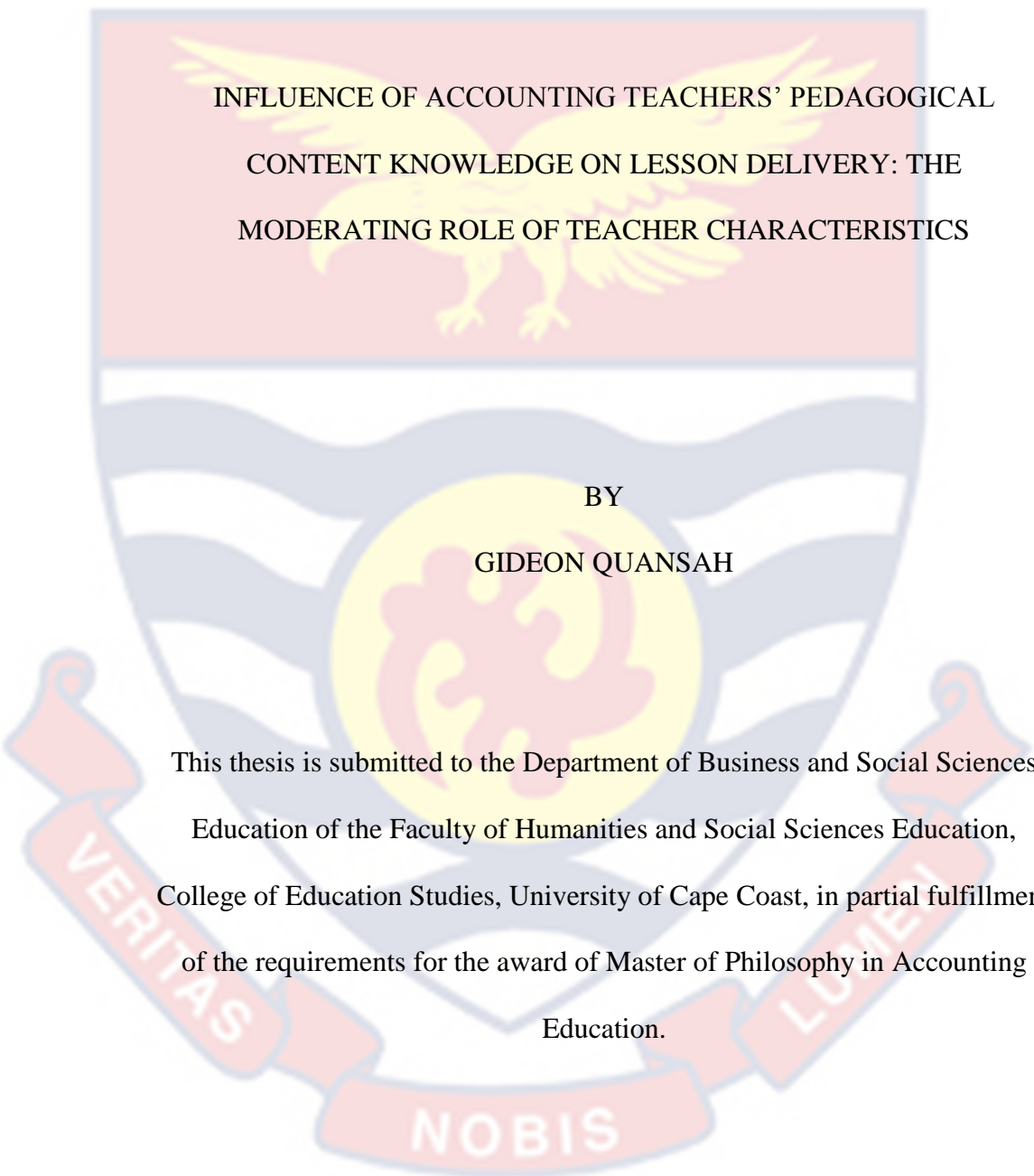


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INFLUENCE OF ACCOUNTING TEACHERS' PEDAGOGICAL
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MODERATING ROLE OF TEACHER CHARACTERISTICS

BY
GIDEON QUANSAH

This thesis is submitted to the Department of Business and Social Sciences
Education of the Faculty of Humanities and Social Sciences Education,
College of Education Studies, University of Cape Coast, in partial fulfillment
of the requirements for the award of Master of Philosophy in Accounting
Education.

AUGUST 2022

DECLARATION

Candidates' Declaration

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

Candidate's Signature: Date:

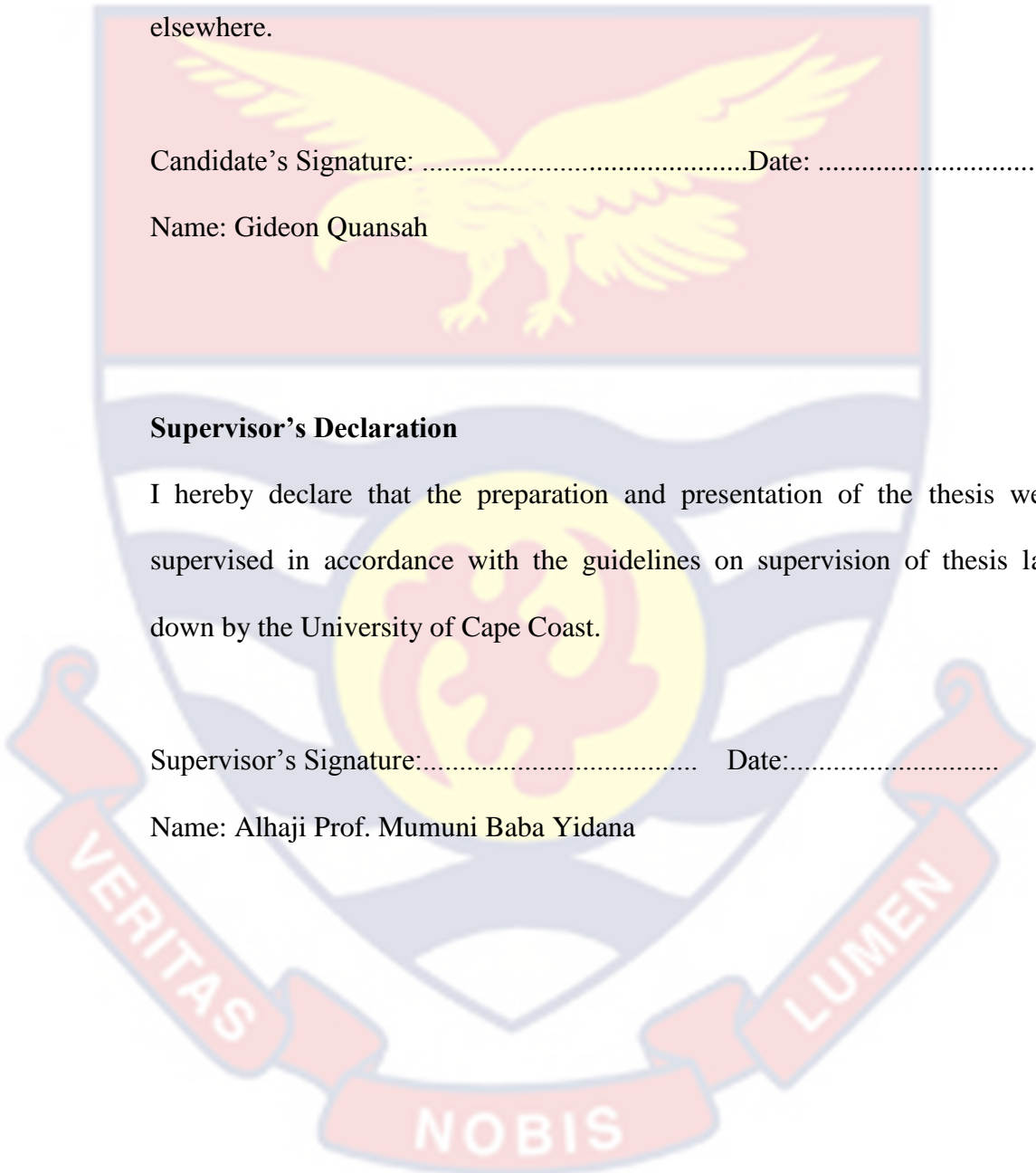
Name: Gideon Quansah

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 down by the University of Cape Coast.

Supervisor's Signature: Date:

Name: Alhaji Prof. Mumuni Baba Yidana



ABSTRACT

The main objective of the study was to examine the influence of Accounting teachers' PCK on their lesson delivery as well as the moderating of the teacher characteristics in this relationship in the Senior High Schools within Cape Coast Metropolis. The study employed a descriptive survey designed rooted in the quantitative approach. The census method was used to include all 53 Accounting teachers in the Cape Coast Metropolis. The data was collected using a questionnaire. The questionnaire employed a four-type Likert type of scale. The data was analysed using descriptive statistics (means, standard deviations, frequencies and percentages) and inferential statistics (Regression and Hayes' moderation analysis). The result revealed that PCK was high among Accounting teachers, but teachers' knowledge of learning theories was seen as the dominant PK among teachers. Again, Accounting teachers had high levels of lesson delivery but assigning learners diverse tasks and allowing students who work faster to proceed to the next task were not present in the teacher's mode of lesson delivery. Moreover, Gender, age, and teaching experience did not moderate the relationship between Accounting teachers' PCK and their lesson delivery. The study concluded that PCK and the level of lesson delivery of Accounting teachers were high. The small sample size might have been the reason for gender, age and teaching experience not moderating the relationship between PCK of teachers and their lesson delivery. Therefore, in-service training should be frequently organised for teachers to update their PCK. Headteachers should supervise lessons and lesson plans to ensure high-quality lesson delivery. MOE and GES should organise workshops for teachers to equip them with current pedagogies.

KEYWORDS

Accounting teachers

Pedagogical Content Knowledge

Moderation

Teacher characteristics

Lesson delivery

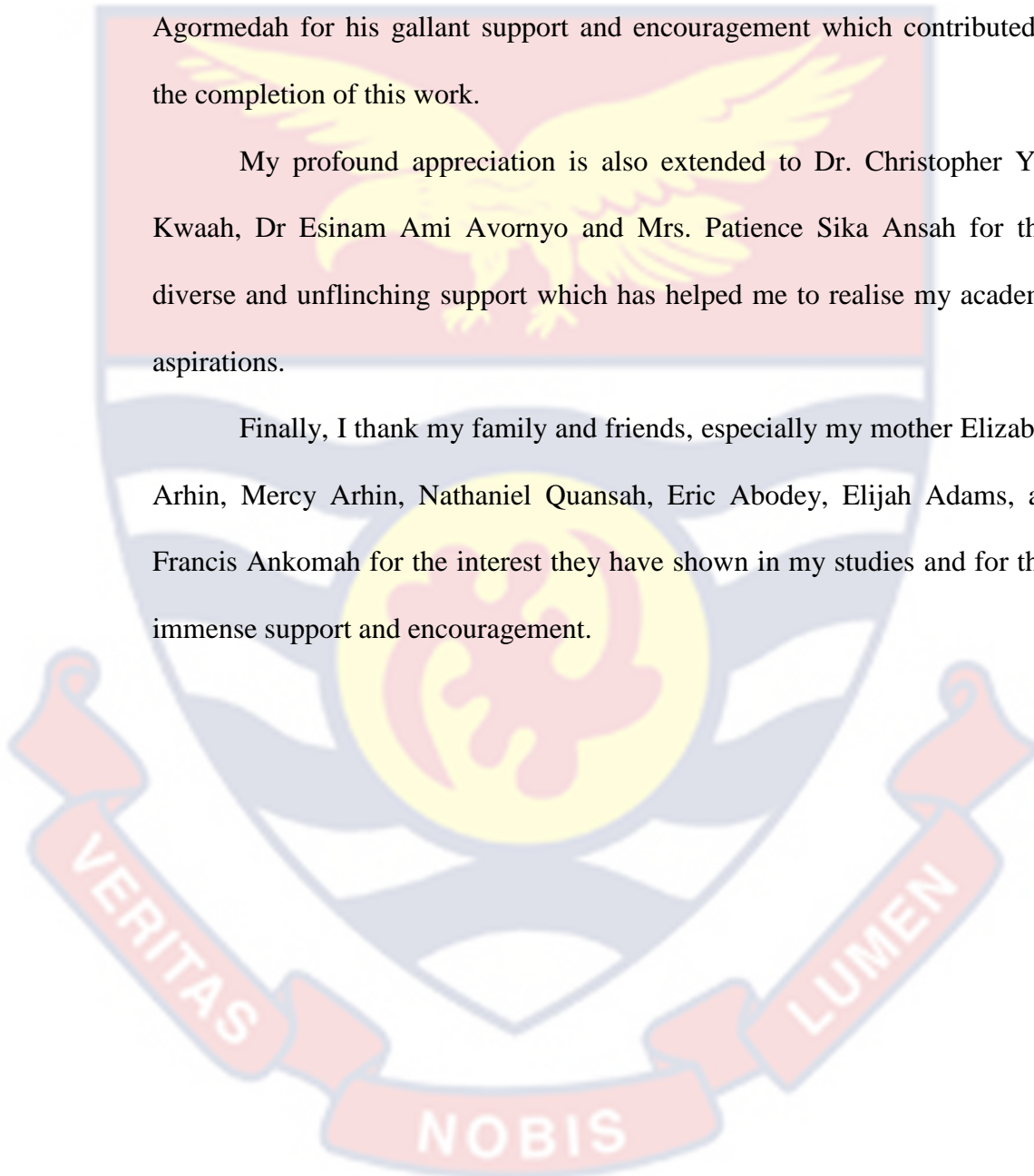


ACKNOWLEDGEMENTS

I would like to express my utmost appreciation to my wonderful supervisor Alhaji Prof. Mumuni Baba Yidana for assisting and directing me through this thesis. My sincere and profound gratitude to Dr. Edmond Kwesi Agormedah for his gallant support and encouragement which contributed to the completion of this work.

My profound appreciation is also extended to Dr. Christopher Yaw Kwaah, Dr Esinam Ami Avornyo and Mrs. Patience Sika Ansah for their diverse and unflinching support which has helped me to realise my academic aspirations.

Finally, I thank my family and friends, especially my mother Elizabeth Arhin, Mercy Arhin, Nathaniel Quansah, Eric Abodey, Elijah Adams, and Francis Ankomah for the interest they have shown in my studies and for their immense support and encouragement.



DEDICATION

To my mother: Elizabeth Arhin



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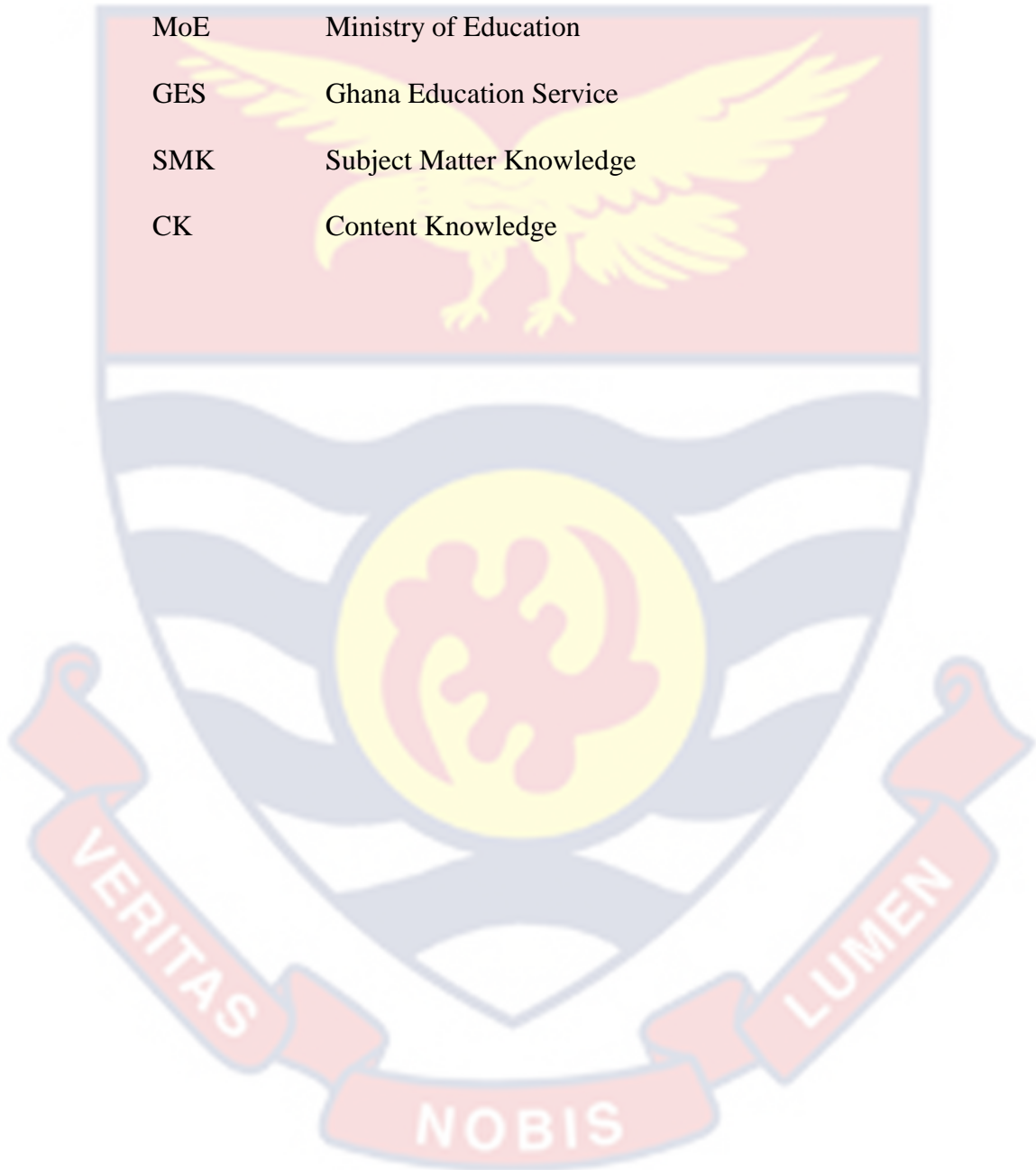
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LIST OF ABBREVIATION

PCK	Pedagogical Content Knowledge
GPK	General Pedagogical Knowledge
MoE	Ministry of Education
GES	Ghana Education Service
SMK	Subject Matter Knowledge
CK	Content Knowledge



CHAPTER ONE

INTRODUCTION

Teachers' characteristics and demographics play a tenet role in determining how teachers respond to the needs of learners. Several studies that have been conducted across the globe have covered the assessment of teachers' PCK in other disciplines like Science (Akerson, 2018), Mathematics (Dana 2018), Religious and Moral Education (Amuah, 2021), and Business Management (Gyamfi, 2020) among others. It appears that no research has been conducted in the field of Accounting on how teacher characteristics such as age, gender, and teaching experience could moderate the link between Accounting teachers' PCK and lesson delivery. A study is therefore needed to incorporate teacher characteristics in PCK to bridge that content gap in the literature.

Background to the Study

Today, Accounting is the language that individuals, organisations, governments, and specific technical information processing and storage devices convey financial and other information (Aboba, Arkko, & Harrington, 2000). Essentially, Edwards and Marriott (2002) described it as a process for recording and reporting business transactions, in the form of financial statements, to the decision-making and control group, which uses the information in this way (p. 1). More evidently, Accounting is the bedrock of the modern business system; without it, transactions will be carried out in their most basic form. Nowadays, Accounting is seen as one of the subjects

covered in the school certificate exams for West African students in the education system, indicating that Accounting is part of the business curriculum.

According to the West African Examination Council (2004), cited in Ishaq (2011) postulated that, Accounting has always been the most popular course of study for most students because it aims to provide students with an enriched educational experience that will help them succeed in a career in the accounting field (Ishaq, 2011). Rankin, Silvester, Vallely, and Wyatt, (2003) also noted that Accounting gives students the vital instructions to aid them assume responsibilities in economic matters as consumers, workers, and citizens, background instruction to assist them in advanced career development through advanced studies in Accounting, and practical financial skills for future use. Moreover, it also imparts in students the knowledge to interpret, present business data, and collect valuable knowledge for business decision-making (Curriculum Development Council, 2007).

It is undeniable that without the teacher's support, students' understanding of Accounting will become vague (Musgrove & Taylor, 2012). Teachers guide and show students how to learn and use learning models to support their best academic, social, and personal growth. Without a doubt, teachers are essential to their students' growth and development. They are imparters of knowledge to students, and second parents of the student learning (Sajjad, 2007). The only person who can apply the classroom curriculum is the instructor (Obasi, Adaobi & Ajeka, 2007). The driving force behind the educational system is the teacher. According to Aghanta (1991) as cited in Dorgu (2015), the teacher is a key player in transforming students who are

viewed as raw materials in the educational system into finished goods. They make an effort to engage all their students in learning instead of simply accepting that some are destined to fail.

Williams et al. (2007) assert that teachers adopt several delivery methods to help learners become more reliant and tactical in Accounting education. Simply put, the delivery method includes any approach to learning and teaching that effectively helps students (Vikoo, 2003) as cited in Dorgu (2016). Additionally, delivery methods refer to numerous techniques the teacher employs to convey the subject matter to the pupils in accordance with the learning objectives (Dorgu, 2016). These indicate that all of the teacher's efforts to have a beneficial time with the students—including material exposure, the use of methods and strategies, the students' engagement with their surroundings, the use of resources, and even the evaluation process—amount to instructional delivery (Mezieobi, 2009). Etuk and Umoh (2003) also affirmed that instructional delivery could execute teaching techniques flexibly, not alter the teacher's original intent for being in the classroom. It goes back to say that teacher delivery's relevance is to help the instructor overcome challenges when passing on information to students with different learning styles, paces, and knowledge according to their previous experience (Voltz, Sims, & Nelson, 2010).

Various delivery methods may influence learning outcomes in different ways (Dorgu, 2016). As per Bharadwaj and Pal (2012), when delivery strategies are aligned to learners' needs, learners becomes successful in their approach to learning. Adunola (2011) added that teachers' delivery strategies should be the most effective for the material being taught if they want to see

pupils change for the better. In addition to such philosophical arguments, common sense supports the belief that subject matter experience influences teachers' attempts to help students learn (Even, 1993). Bandura (1977) claimed that learning takes place in social contexts and situations through observation, imitation, and behavior modeling. Mustafa (2005) asserted, drawing on Bandura (1977), that social learning theory enables teachers to give students a knowledge-based environment where they may observe, model behavior, and modify their attitudes and emotional responses to others.

In contrast, teachers may impart inaccurate information or narrow notions of knowledge to their students when they possess inaccurate information or narrow conceptions of knowledge. Therefore, improving pupils' conceptual comprehension is the main objective of instruction. Simply said, it is acknowledged that the subject matter is an essential part of teachers' teaching abilities (Mayer, 2004). A teacher must possess several kinds of knowledge to act as a professional instructor, not only in the content-matter knowledge but also in supporting students' learning (Sothayapetch, Lavonen, & Juuti, 2013). More importantly, having a comprehensive subject-matter knowledge only does not make one an effective accounting teacher but rather possessing a comprehensive knowledge of the course and the other requisite knowledge outlined by (Shulman, 1987). These knowledge and skills help the teacher to retain operative instructional milieu and assist them to achieve their goal. Tutors' knowledge is tied to their professional competencies, making them effective Accounting teachers (Rubio, 2009). It is clear that good teachers exhibit in-depth pedagogical material knowledge and skill sets that encourage students to take an interest in learning.

The term "pedagogical content knowledge" (PCK), coined by Shulman in 1987, refers to a specific knowledge base that entails weaving together such disparate knowledge and abilities. It is based on teachers relationship with their PCK to their subject matter integration of teachers' PK and their subject matter knowledge (SMK). PCK is specific to teachers (Gess-Newsome, 1999). As per Shulman (1986), PCK refers to the manner in which teachers formulate and express SMK in order to support student learning. Hashweh (2005) defined PCK as "the set or repertoire of private and personal content-specific general event-based as well as story-based pedagogical constructions that the experienced teacher has developed as a result of the repeated planning and teaching of, and reflection on the teaching of, the most regularly taught topics" (Desimone, 2009, p. 277). Although PCK is generally recognised as a discrete knowledge domain for educators, due to the complex nature of PCK, it has been defined by diverse scholars (Hill, Ball, & Schilling, 2008). Since PCK is viewed as knowing how to teach a specific subject (An, Kulm, & Wu, 2004), viewing PCK as the combination of content and pedagogy would not address all of the criteria for quality instruction.

Today, pedagogical content knowledge has gained significant attention and generated an incredible amount of research and further development of teacher knowledge conceptualisations (Loughran, Berry, & Mulhall, 2012). As a result, some academics recognize that PCK includes knowledge of the curriculum, students, pedagogy, and subject matter. Shulman (1986) outlined factors that comprise the teacher's PCK. Clarification from PCK includes (1) knowledge of the themes that are frequently taught in one's field, knowledge of the ways in which those ideas are represented, and knowledge of the level

of students' grasp of the subjects. In furtherance, Grossman (1990) also theorised that teachers' pedagogical content knowledge consists of four (4) principal dimensions (i.e. knowledge of students, curricular knowledge, and skills related to teaching particular topics).

The concept of teaching purpose includes beliefs about the aim of teaching a particular course at diverse levels whilst knowledge of students includes what learners have learned, what they have figured out, and what they think they know about specific topics in a subject or course. Knowledge of curricula requires information about curriculum resources available for teaching; as well as skills related to teaching particular topics, including instructional strategies and representations of those topics. Guerriero and Revai (2017) cite Shulman's work to demonstrate that PCK can be divided into three categories: knowledge of learning and teaching, and SMK.

Considering the few studies conducted in terms of assessing teachers' PCK, most of the studies used preservice and elementary/middle schoolteachers as respondents (Shuhua & Zhonghe, 2004; Turnuklu & Yesildere, 2007; Kinach 2002; Nuangchalerm, 2012; Mark et al. 2017). It appears no study has considered the view of permanent Accounting teachers.

Undeniably, various works identified in the literature (Bayani, Bagheri, & Bayani, 2013; Kurga, 2014; Mahdi & Al-Dera, 2013; Martin, Yin, & Mayall, 2006; Shah & Udgaonkar, 2018a) indicate that teachers' background characteristics, such as (age, gender, years of working experience, qualification) influence their mode of delivery, the learning process, students' attitudes, and learning expectations. Zumwalt and Craig (2005) demonstrated that teachers' demographic characteristics (i.e., gender, race and ethnicity,

socioeconomic background, age, teaching experience) influence teachers' instructional method and students' performance whilst other scholars (Aslam, Rehman, Kashif, & Muqadas, 2016; Imogie & Eraikhuemen 2018; Kavita & Hassan, 2018) have an opposing view.

For example, several researchers have found that the gender of teachers positively influences PCK and academic performance (Appleby, 2014; Feldman, 2009; Mustafa, 2013). However, other studies discovered that teachers' gender did not affect their PCK or how they delivered lessons (Shah & Udgaonkar, 2018; Imogie & Eraikhuemen, 2008; Clifford 2015; Hamdan, Ghaffar & Hwali, 2010). This clearly indicates that there are inconsistencies in the previous study findings.

Concerning the teachers' age, it is traditionally seen as an asset to an individual. Shah and Udgaonkar (2018b) postulated that the teacher's age has both positive and negative impacts on teacher delivery. The researcher claims that teachers lose their excitement for teaching as they age and as their position is elevated.

In the same vein, Joye and Wilson (2015) revealed that teachers' age significantly influences teachers' pedagogical content knowledge, which invariably affects their delivery. Additionally, the teacher's expertise, their ability to communicate clearly, their understanding of the material, their explanation, their level of assurance, their command of both the subject and the language, their ability to maintain control of the classroom, and more significant qualities of older teachers include the utilisation of appropriate multimedia resources and up-to-date expertise. Considerably, Bodhe and Jankar (2015), on assessing how students evaluate the effectiveness of their

teachers, found out that many teachers lose enthusiasm for teaching when they get older and have to take on more responsibilities. Perhaps a combination of boredom from teaching the same subject matter more than once, in addition to increased academic, administrative, and research responsibilities, could explain such a phenomenon. Krishnan, Vijayaratnam, and John (2020) also determined what could considerably affect the teachers' mode of teaching and teaching style and found that these varies depending on the instructor's age and the mode of instruction.

In terms of teaching experience, several researchers revealed that the number of years spent by a teacher teaching has a positive influence on their PCK, lesson delivery, learning outcomes and academic performance (Hanushek & Rivkin, 2006; Adeyemi, 2008; Fletcher, 2012) whilst other studies conducted by (Bamidele & Adekola, 2017; Earnshaw & Rosenthal, 2014) showed no connection between teachers' professional experience and teacher delivery. In effect, teacher delivery depends on extraneous factors other than teaching experience. They said that the most prosperous schools had a balanced mix of new and experienced teachers. The senior teachers provide the schools with stability and act as mentors for the incoming teachers, said the researchers. It is a known fact that new teachers bring new perspectives and vigor to the classroom but do not always improve with time.

Undoubtedly, various research works identified in the literature developed around and used preservice teachers' PCK and Practice. It is unarguably that several of these works were identified in Mathematics, Science, and Physics education. However, a study on PCK conducted in Ghana by Azure (2015) examined the effect of mentor teacher's PCK and

college tutors on the classroom practice of student teachers in Winneba without exploring how teachers' background profile (age, gender, years of teaching experience) moderate the link between teachers' PCK and lesson delivery. It is against this background that the current study is being conducted to examine the influence of Accounting teachers' PCK on their lesson delivery as well as the moderating role of the teacher characteristics. Therefore, the current study explores the effect of accounting teachers' age, gender and years of teaching experience on their PCK and lesson delivery.

Statement of the Problem

Plethora of evidence in the literature suggests that a series of works have been conducted in the area of pedagogical and content of teachers in both local and Western world of research. However, most of these studies appear to cut across subject areas such as Religious and Moral Education (Amuah, 2021), Social Studies (Yalley, 2016), Science (Lee, 2007; Cooper & Berry, 2015), Mathematics (Dana, 2018; Muir & Chick, 2017), Business Management (Gyamfi 2020). Also it appears that little has been done in the area of Accounting. In all these studies, one striking missing link in all the studies is that most of these studies failed to explore teachers' characteristics in their quest to exhibit their knowledge in pedagogy and content of any given subject. Teachers' characteristics and demographics are proven to play a tenet role in defining how teachers respond to their teaching skills in the classroom.

Also, considering few studies done in Ghana, it appears most of the studies examined the subject matter from the perspective of pre-service teachers (Shuhua & Zhonghe, 2004; Turnuklu & Yesildere, 2007; Kinach 2002; Nuangchalerm, 2012; Mark, et al. 2017). While little has been done

considering the views of permanent accounting teachers. Furthermore, findings on how teacher demographic characteristics affect teachers' PCK and academic performance appear to be inconclusive from a cursory inspection of the body of literature. For instance, while studies by (Musgrove & Taylor, 2012; Adeyemi, 2008; Wilson, 2015) showed a significant positive effect between teacher characteristics and such as age and gender on Teachers' PCK and lesson delivery, other studies by (Shah & Udgaonkar, 2018; Clifford 2015; Mustafa, 2013) vehemently opposed it. It is evident that teachers' demographic profile influences their instructional delivery and pedagogical content knowledge, but how this profile (age, years of working experience, gender) affects Accounting teachers' PCK and its impact on teachers' delivery in the literature is unknown.

Beyond the global level from the literature search, the state of affairs regarding teacher delivery at SHS in Cape Coast Metropolis leaves much to be desired. From the researcher's personal experience and encounter with Accounting teachers and heads of departments in SHS in the Metropolis, it appears teachers are well-endowed with the content knowledge of accounting. However, they seem to have little knowledge of the curriculum as it is been designed by the top level and has to be implemented by them. According to the 2020 chief examiners report, it was revealed that students' academic performance was lower than that of the previous year. Students were unable to describe the balance on the accounts; identify the source document of salaries; completely explain entrance fee and life membership fee as sources of funds for not-for-profit-making organisations; list books of accounts used in public sector accounting and among others. These issues highlighted and

recommendation made can be attributed to how the teachers deliver their lessons.

Practically, most studies done in this area employed correlational design (Azure, 2015) while others employed case study (Eshun, 2014) and Mixed methods (Bosu, 2010) respectively. Unarguably, descriptive survey methods conducted on Accounting teachers' PCK in instructional delivery appear unknown in the literature. The conviction is that Accounting teachers' pedagogical content knowledge on instructional delivery, moderation role of teachers' age, gender, and years of working experience in SHS in Ghana using the descriptive survey design appears unavailable in the literature. The literature is silent about teacher pedagogical content knowledge on their instructional delivery, moderation role of teachers' in SHS within Cape Coast Metropolis. Hence, this study is ideal since it will fill the content, location, and methodological gap identified in the literature. Therefore, the current study examines the influence of Accounting teachers' PCK on their instructional delivery, moderating the role of teachers' age, gender, and years of working experience in SHS within the Cape Coast Metropolis.

Purpose of the Study

The main purpose of the study was to examine the influence of Accounting teachers' PCK on their lesson delivery as well as the moderating role of the teacher characteristics in this relationship in the SHS within Cape Coast Metropolis.

Objectives of the Study

Specifically, the study sought to:

1. examine the level of Pedagogical Content Knowledge of Accounting teachers.
2. assess the level of Accounting teachers' lesson delivery.
3. ascertain the influence of Accounting Teachers' PCK on lesson delivery
4. examine the moderating role of Accounting teachers' demographic characteristics in the relationship between PCK and lesson delivery

Research Questions

1. What is the level of Pedagogical Content Knowledge of Accounting teachers in the Cape Coast Metropolis?
2. What is the level of Accounting teachers' lesson delivery?

Research Hypotheses

1. H₀1: There is no statistically significant influence of Accounting teachers' PCK on instructional delivery.
H₁1: There is a statistically significant influence of Accounting teachers' PCK on instructional delivery
2. H₀2: There is no statistically significant moderating role of gender in the relationship between Accounting teachers' PCK and instructional delivery.
H₁2: There is a statistically significant moderating role of gender in the relationship between Accounting teachers' PCK and Instructional delivery.
3. H₀3: There is no statistically significant moderating role of age in the relationship between Accounting teachers' PCK and instructional delivery.

H₁₃: There is a statistically significant moderating role of age in the relationship between Accounting teachers' PCK and Instructional delivery.

4 H₀₄: There is no statistically significant moderating role of teaching experience in the relationship between Accounting teachers' PCK and instructional delivery

H₁₄: There is a statistically significant moderating role of teaching experience in the relationship between Accounting teachers' PCK and instructional delivery.

Significance of the Study

The study is significant in three thematic areas; practice, literature, and policy intervention. With regards to practice, the study could provide vital information to teachers on which aspect of their pedagogy influences their students' understanding of Accounting concepts and help teachers to use the required instructional method in teaching Accounting. The study results will also explain how the teachers' characteristics of PCK influence the teacher delivery of Accounting in SHS. Therefore Study findings would be helpful to CRDD, NACCA, the formulation of policies, and the improvement of the already set policies toward improving the teachers' delivery in the classroom and the betterment of the Ghanaian education system. Significantly, this study's results would also serve as reference material for all teachers, curriculum planners, the ministry of education, government, and other stakeholders in education on enhancing instructional learning of Accounting in SHS. In terms of literature, given that there is little research on the moderation of teacher characteristics, the study could further add to the body

of knowledge in which other researchers could carry out further studies to broaden the scope.

Delimitations

There are several SHS in the Cape Coast metropolis, but this current study was confined to only the public SHS within Cape Coast Metropolis. The reason for including only public schools is that, it is the same teachers who do part time at the private schools. Including them will constitute duplication. Moreover, some selected public Senior High Schools that offer Business Programme were selected for the study. Because the study is confined to Accounting teachers' pedagogical content knowledge, the study concentrated on only the Accounting teachers. Teachers' demographic characteristics such as teachers' age, gender, and years of working experience are the major profiles the study considered. Penso (2002) divided PCK into two basic categories: knowledge of the discipline's key components in a teaching setting, and knowledge of students and the learning process. The first element is the only one covered by the present investigation.

Limitations

With respect to the generalization, relatively defined sample might not be large enough to permit the generalisation of the results to other Senior High Schools in the region or Ghana. As a result, findings are limited to the study's population. Data collection using a questionnaire does not offer comprehensive details (Johnson & Christensen, 2012). This suggests that if respondents had been questioned, the results would have been more thorough and accurate because the researcher would have had the chance to probe respondents' answers further. The instrument also contained a lot of close-

ended components. This indicates that without giving them the option to provide their own responses, respondents were compelled to make judgements about the items. Additionally, some crucial information that the research might not have addressed may have been lost as a result of this. The questionnaire was sufficiently extensive to ensure that the majority of important topics were covered in order to account for this restriction.

Organisation of the Study

The study was grouped into five (5) major chapters. The first chapter of the study highlights the introduction of the study and gives an insight into why the study was needed to be conducted. It entails the background to the study, statement of the problem, the purpose of the study, research questions or research hypotheses, the significance of the study, delimitation, limitations of the study, and organisation of the Study. Chapter Two of the study dealt with the literature review. Chapter Three focused on the research methods. It entails the research design, sample and sampling technique, research instruments, data collection, data collection procedure, and data analysis. Chapter Four presented the study's results/findings. Chapter Five highlighted the summary of the study, conclusions based on the findings, and recommendations.

CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter focused on the review of related literature. In order to provide a basis for refuting or accepting initial reference, a literature review allows the comparison of study findings and similar pieces of research. The study's main purpose sought to examine the influence of Accounting teachers' PCK on their instructional delivery emphasizing the moderating role of the teacher characteristics in this relationship.

The chapter was divided into theoretical, conceptual, empirical review, as well as conceptual framework. Educational productivity theory and the Theory of PCK were considered under the theoretical review. The conceptual review presented a summary of relevant concepts under the following subheadings; the concept of teaching, the accounting teacher, a Teacher Knowledge base focused on Content Knowledge, General PK, PCK and component of PCK, and Teachers' Demography (Age, Gender, and teaching experience), The empirical review also presented a summary of relevant literature under Pedagogical Content Knowledge of teachers, lesson delivery of teachers and Influence of teachers PCK on lesson delivery. Influence of gender, age, and teaching/working experience on instructional strategies.

Theoretical Review

Theory of Educational Productivity (EP)

The EP theory by Walberg's is one of the few empirically confirmed theories of school learning, serves as the foundation for this study (DiPerna, Volpe & Stephen, 2002). The theory was propounded by Walberg (1981). The theory was aimed at identifying facets that influence academic achievements of students. According to the theory, psychological surroundings of students' is a core determinants of students academic performance (cognitive, behavioral, and attitudinal) (Reynolds & Walberg, 1992). The theory also highlighted that educational outcome is determined by nine critical elements. These three factors stipulated in the theory are student aptitude variable, instructional variables and the educationally stimulating psychological environment. Among these three (3) factors, the study is directly related to instruction, thus the quality of teacher instruction. One element of the quality of the accounting teacher is the PCK.

Student aptitude variables

Ability or prior achievement, as measured by the usual standardized tests; *Motivation*, as indicated by personality tests or the student's willingness to persevere intensively on learning tasks. *Development*, as indexed by chronological age or stage of maturation;

Instructional variables

Quantity of instruction (psychological and curricular aspects).

The educationally stimulating psychological environment

Home milieu, school milieu, peer group milieu outside the school, mass media environment, particularly amount of leisure time for watching television.

Learner's ability is the first dimension. As per Walberg, this dimension deals with learners' ability to cognitively and physically succeed in school. Walberg added that, learners' ability influence learners' capacity to achieve high academic performance and improves educational output. Indicators of a learner with good abilities are problem-solving skills, remembrance, critical thinking, human relations skills. These indicators have been seen to improve academic achievement of learners.

As per Vansteenkiste et al. (2005), motivation is the second dimension. This dimension has also been seen to play an effective role of surging learners general wellbeing, study habit and strategies, and academic achievement. It is a requirement for students to complete tasks. Students are more likely to act and respond without being asked. As per Schiefele, Krapp and Winteler, (1992), learners who are active in classroom activities become successful (Schiefele, Krapp & Winteler, 1992). Studies have revealed that uninterested students are likely to perform poorly and dropout of school (Hardré & Reeve, 2003; Vallerand, Fortier, & Guay, 1997; Hymel et al., 1996). Walberg (1981) also posited that age and the stages of development are the third variables that influence educational outcomes.

Fourth, Walberg (1981) maintained that the influence of the amount of teaching on a student's success is ascertained by the total number of hours spent in school. According to him, the amount of time pupils spend on a

subject is important. Over time, conventional wisdom has increased the duration of the school day and school year. Teachers must ensure that a suitable quantity of academic instruction is delivered using quality instructional techniques, and classroom time must be balanced between time spent on instruction and time-off duties (lunch, recess, transferring from one class to another). The fourth variable undoubtedly relates to content which is a component of PCK. This implies that, if a teacher spends much time mastering a given content or subject matter, it will go long way, affecting how he/she will deliver their lesson in the classroom.

The quality of instructions is the fifth variable in the theory, and it relates to the employment of instructional methodologies in the classroom to meet the particular learning needs of all learners. The effectiveness of a teacher's instructions, which significantly affects a learner's academic success, is a likeness of the extent of his or her ability to teach. A competent teacher is one who influences pupils' learning and development favourably through their subject-matter expertise and communication skills. They are committed to their students and are lifelong learners. Through the learning process, which includes good communication, knowledge of cognitive growth, and the ability to meet student requirements, they transfer knowledge. They aid pupils in achieving their objectives in learning. They facilitate learning in the classroom. These elements significantly impact a student's academic development since they show how the student's learning is influenced by the teacher's instructional tactics. Practically, methodology/strategies, which is a component of PCK, have a tendency to affect how content will be transferred

from the teacher to the learner if they adopt an appropriate method to deliver their lesson.

The mood, attitude, standard, and tone of the pupils in the classroom make up the sixth variable, which is the classroom atmosphere. The holistic conditions (physical, emotional, intellectual, and social) in which our students learn are described by Walberg as the classroom climate. He further postulated that climate is affected by interacting elements such as student-student relationship, course content, teacher-student relationship, stereotypes, and course demographics. From this viewpoint, a poor school atmosphere might become destructive whilst a good school climate feels supportive. A student's educational outcomes will be affected by these elements. The classroom atmosphere is influenced not just by clear instances of inequality aimed against a person, but also other factors that are considered as trivial (Hall, 1982).

The home environment is the seventh variable. The elements of a student's home life that affect their living arrangements are referred to as their "home environment." It provides the genetic transmission of the child's growth in addition to the environment in terms of interpersonal interactions and educational position. However, since it might have an impact on a student's academic progress, home education must make an effort to achieve the desired goals. These elements could include parental stress, social situations, and poverty. Children who grow up in homes that are loving, caring, and supporting are more likely to succeed academically. However, a student's academic performance may suffer when learners are not given the basic need.

Peer group is the model's seventh variable. A peer group is a collection of people who have the same interests and are of similar age and position. Most individuals feel that friends are important not just for personal happiness but also for reaching life objectives. A disruptive student is more likely to interrupt his or her classmates, prompting the instructor to spend more time punishing than talking. Harris (2002) and Rowe (1994) claimed that peer groups had a greater impact than parents, however, this extreme stance has been challenged by other researchers (Berk, 2005).

Mass media is the model's ninth variable. Over time, the media has undergone significant change. Additionally, it has assisted kids in improving their sociability and academic results. The heavy use of mass media by pupils, however, may have a negative effect on their performance. As a result, many students spend the majority of their time on social media, resulting in bad marks and poor academic performance.

Relevance of the theory to the current study

The idea is important because, despite being somewhat oversimplified, it still makes sense that factors like school and district characteristics, a variety of political, economic, and social, influences at the local, state, and federal levels, have an impact on learning. However, factors such as funding for schools, socio-political organization, socio-economic status are less easily modifiable but strongly linked to learning and primarily work through the nine facets that determine achievement.

Given the prevalence of the well-known "Mathew effects" in education, correlations between the efficiency facets in the model could be expected. For instance, people who are advantaged in one area, like their home

milieu, are more likely to also be privileged in other areas, like aptitude and motivation, and they are likely to attend schools that offer better training and more supportive learning milieus. The phenomenon of the academically wealthy getting wealthier can explain why there are such wide differences in pupils' academic achievement. Furthermore, the existence of relationships proposes that educators are not likely to significantly increase achievement through their own efforts; learning can be influenced directly or indirectly by factors like the academic stimulation, the student's use of free time, and the peer group they interact with outside of the classroom. The Walberg EP model assumes that the components interact by replacing one another with diminishing returns rather than including interaction terms. In contrast, researchers often think of interactions (such as aptitude-treatment interactions) in terms of how different student groups perform differently when exposed to various teaching strategies. This common understanding of interaction has several issues, such as the fact that interactions are often ambiguous, difficult to apply in the classroom, and lacking in scientific rigor. The productivity model, in contrast, limits the number of variables to a manageable number, and the interpretation of the effect coefficients for policy forecasts is simple.

The theory of educational productivity speaks out the combination of an equation to the facets of learner's capability and motivation, instructional quality and quantity, home and classroom environment, and age. The theory used in the study is modeled on how pedagogical content knowledge influences the instructional delivery of Accounting teachers. This is because the quantity and quality of instruction affect lesson delivery.

Additionally, the traits and demographics of teachers influence how they react to their teaching techniques in the classroom. Some of these variables like age and gender as posited by Walberg (1981) influence educational outcomes. As to how these characteristics moderate Accounting teachers' PCK and instructional delivery is unknown in literature.

Shulman's PCK Theory

Shulman coined the phrase "pedagogical content knowledge" (PCK) in the 1980s. He claims that PCK is a combination of pedagogy and content that essentially addresses the "what" and "how" to reflect the missing content paradigm that education experts have been ignoring for so long. Shulman asserts that PCK was nothing new because, as early as the 1950s, both content and pedagogy were thought to be part of a single, cohesive body of knowledge, with content focusing on what is known and pedagogy on how to teach it. When compared to professions like law, medicine, and engineering, education was frequently seen as a non-professional one, which is why Shulman invented PCK (Shulman, 1987). It is well recognized that the two key components of Shulman's PCK model are the way teachers portray their subject knowledge and their PK (Loughran et al., 2004). Below is a brief discussion of the two core elements of the PCK model, namely CK and PK.

The fundamental understanding of a teacher in a certain subject and particular content area is referred to as CK. According to Shulman (1987), content knowledge is "the volume and organization of knowledge per se in the teachers' minds" (p. 9). He continued by saying that teachers' subject-matter expertise is a crucial prerequisite for good instruction. It is focused on the teacher's theories and comprehension of the subject matter's organizational

principles. Teachers need to have a profound understanding of how to teach the subject matter professionally in addition to having a general understanding of the subject (Shulman, 1986). Richards (2010) also conceptualised content knowledge as “what teachers need to know about what they teach and constitutes knowledge that would not be shared with teachers of other subject areas”. There is little doubt that teachers' subject-matter expertise affects the teaching-learning process and has a significant impact on students' accomplishments. Teachers' initiative in the classroom may increase as a result of their content understanding. In fact, in almost all jurisdictions, content knowledge is regarded as a requirement for teacher qualification (Faisal, 2016).

In Shulman's PCK model, pedagogical knowledge (PK) is another component. The ability of instructors to provide an effective environment for instruction for all students is tied to their pedagogical knowledge. Shulman defines PCK as the understanding of the act of teaching and the process of learning; this knowledge, theory, and belief are what the teacher's methods for teaching a subject in the classroom are based on. In other words, pedagogy is merely the approach educators take to teaching, both in theory and in practice. In addition, the learning process includes all of the actions related to creating the materials, managing the classroom, building good learning habits, and solving problems. The enhancement of pupils' academic results depends on how well these events go. In order to assist students to learn more effectively, a carefully developed and effective pedagogy is essential.

The application of the PCK theory brings more humanity to the teaching fraternity. First, in order to deliver effective instruction and improve

student understanding, teachers must have subject-matter knowledge (Shulman, 1986). Teaching actually involves at least three different components—teachers, students, and the subject matter—and in order to teach effectively, a teacher must be familiar with the material being covered. Shulman (1986b) contends that “comprehension alone is not sufficient as the usefulness of such knowledge lies in its value of judgments and action” (pp. 14). Teachers with greater in-depth topic expertise are better able to reorganize the textbook's content to reflect their own understanding, and identifying false or poorly stated concepts.

Furthermore, Shulman (1987) argued that teachers normally analytically reflect on and interpret the Subject Matter Knowledge through the understanding of learners. While implementing transformation, there is the likelihood that teachers would prepare, select, represent, adapt and tailor the learner characteristics. These stages could take place simultaneously, in a diverse mandate, or not at all. Teachers work hard to comprehend the material and interpret it critically during preparation (textbook, syllabus, and curriculum specification). Simultaneously, they look for mistakes in the curriculum materials, organize and segment the content, and make the required revisions in line with the objectives and purpose of the curriculum. Teachers must portray the subject matter while also considering the representations that students are creating in order to comprehend the material being taught (Wilson et al., 1987). Effective teachers should translate their understanding into student-friendly forms of representation.

Furthermore, instructing students is the main goal of teaching, and instruction serves as the vehicle for doing so (Shulman, 1987). A step-by-step

process was created to accomplish particular learning objectives. Students' concern must, nevertheless, serve as the cornerstone of all instructional planning (Gunter et al., 1999). This includes "organizing and managing the classroom; presenting clear explanations and vivid descriptions; assigning and checking work; and interacting effectively with students through questions and probes, answers and reactions, and praise and criticism" (pp. 17). Shulman offers three recommendations for structuring a lesson. The needs of the pupils and the educational goals must first be understood by teachers. Additionally, Shulman emphasized that when organising instruction, it is crucial to create objectives and evaluation measures. Lastly, teachers must select appropriate resources and delivery methods for the information they will be teaching. Additionally, by engaging in multiple forms of learning, students maximize their potential. To maximize pupils' potential, it is crucial for instructors to adapt diverse instructional techniques.

According to the methodology utilized in this study, educators with high levels of PCK can integrate their expertise in teaching accounting with their understanding of the Accounting subject to create lessons that are both thorough and efficient. Effective accounting instruction will be challenging if knowledge is not synchronized. In this approach, teachers with high levels of PCK can be thought to have the necessary information to affect how they teach in the classroom. Accounting instructors need to possess the necessary PCK since it affects how lessons are delivered, how well students learn, and how well they perform.

Conceptual Review

Concept of Teaching

Various definitions and meanings underlying the concept of teaching have been explored. Exploring the various conceptualisations that constitute the meaning of teaching, various scholars and authors have conceptualised the meaning of teaching. For instance, Morrison and Johnston (2003) describe the act of teaching as a "person-to-person interaction between more mature individuals and less mature individuals." In the same way that selling is a form of purchase, teaching is a form of learning. Teaching is a kind of relational impact intended at influencing the latent conduct of another person. Amidon (1967) defines it as "an interactive activity, primarily involving classroom discussion that takes place between instructor and pupil and occurs during particular predefined activities." (p.3) In 1963, Smith enlarged the definition of teaching. He emphasised that teaching is a set of actions that comprise of a goal, an agent, and a scenario that involves two variables (physical facilities class size, and pupil characteristics) (Gage, 1963).

A person who helps the acquisition of skills, morals and information is termed as a teacher. Ningsih, Viant, and Inderawati (2014) describe the teacher as a professional instructor with the fundamental task to guide, educate, direct, teach, train, and evaluate learners in formal education. The teacher plays the most fantastic role in determining the quality of learning in an educational institution called a school. This study adopted the definition of Ningsih, Viant, and Inderawati (2014). Therefore, a teacher is conceptualised in this thesis as a qualified educator with the fundamental task to guide,

educate, direct, teach, train and evaluate learners. This definition forms the basis of the concept of teacher.

Concept of Lesson Delivery

When a teacher delivers a lesson in a classroom, they are displaying a material knowledge, addressing academic needs, and engaging their students by using a variety of effective instructional tactics and tools. Stronge (2006) defined instructional delivery as the employment of a variety of research-based instructional tactics by teachers to actively involve students in learning.

Teaching methods, strategies, instructional methods, and instructional delivery are used interchangeably in the literature to mean instructional techniques. The methods a teacher employs to make sure that learning and teaching take place inside or outside the classroom are known as instructional strategies. Instructional delivery fosters comprehension, and it entails teachers, learners, content, and teaching and learning resources, in accordance with Jacob, John, and Gwany (2020). Therefore, there is the need for teachers to encourage activities such as discourse, demonstration, and instruction, which are all the many techniques to make sure that learning occurs (Jacob et al., 2020).

These strategies or methods include the lecture method, discussion, Case study, Dramatisation, demonstration, Question and answer method, role play and others. When teaching core concepts, principles, and generalisations within the learning subject, teachers may use the lecture technique to transmit fundamental knowledge to their pupils. Accounting is all about principles, concepts, and postulates and hence the lecture method is mostly used to teach the subject matter.

In the Ghanaian setting, the SHS accounting teacher is bound to use the syllabus which serve as a guide in teaching. This syllabus highlights the rational and aims of the accounting education. The rational is that, it helps students to improve on their numeracy skills and provides them with the educational experiences that help them in their future business studies. It also offers employment opportunities to students who excel in the subject such as accountant, auditor, banker, lecturer/teachers etc. The overall objectives include teaching students how to use accounting as a tool for planning, organizing, controlling, and making financial decisions. They also include preparing them for entry-level accounting careers and building a solid foundation for further study of accountancy at the tertiary levels of education. Finally, they include teaching students the necessary skills to analyze and interpret financial statements in order to make effective and efficient decisions. For the purpose of accomplishing the aim of accounting education, the teachers' knowledge base in terms of CK, PK, and PCK play a critical role in lesson delivery. If the teacher does not possess these knowledge, he or she cannot deliver effectively in the classroom.

Teacher Knowledge Base

The word was largely used to refer to the foundational abilities needed for teaching. Teacher knowledge is all the information a teacher has available to him or her at any one time, and it is this knowledge that, by definition, guides the teacher's activities (Carter, 1990). This does not mean that a teacher's behavior is influenced by all of the knowledge he or she possesses. Teachers may choose not to use specific ideas in their lessons, either deliberately or unconsciously. The knowledge base may refer to "the body of

understanding, knowledge, abilities, and attitudes that a teacher requires to function effectively in a teaching context," including "the secret of an expert, systems expertise, and (William, Shulman, Richert, 2007 pp. 106).

The knowledge base of teaching is defined as any insights linked to the profession that may be applicable to a teacher's activities. It is suggested that this knowledge base should also comprise formal propositional knowledge as well as teacher knowledge. There are some aspects of teacher knowledge that all instructors or teachers share, for instance, all teachers who instruct students at a particular grade level. However, teacher knowledge is significantly correlated to individual experiences and situations.

For teaching, Shulman (1987) proposed seven knowledge bases. Included in this are PCK, GPK, Learner Knowledge, Knowledge of Educational Goals and Their Philosophical Foundations, and Knowledge of Educational Context.

Content Knowledge (CK)

The learner acquires CK when a teacher or facilitator transfers a piece of knowledge to them. In other words, it alludes to a person's understanding of the issue from a scholarly standpoint. This is the information that needs to be imparted in the classroom or elsewhere.

Ngwenya and Arek-Bawa (2020) contend that teachers must possess a thorough understanding of teaching principles if they intend to be effective. Accounting equations, ideas, and tenets in this instance. This view concurs with a study by Modise (2016), who opined that "an understanding of accounting concepts and how they are related and organised, enable teachers to draw on the content knowledge of the subject in teaching". Ngwenya

(2019), however, contends that teachers are given minimal help when they face difficulties with content knowledge.

Essentially, Edwards and Marriott (2002) described it as a process for recording and reporting business transactions, in the form of financial statements, to the decision-making and control group, which uses the information in this way (p. 1). More evidently, accounting is the bedrock of the modern business system; without it, transactions will be carried out in their most basic form. Nowadays, accounting is seen as one of the subjects covered in the school certificate exams for West African students in the education system, indicating that Accounting is part of the business curriculum.

Effective Accounting instruction, according to Akpanobong and Asuquo (2015), calls for the integration of knowledge across topics, cross-disciplinary skills, and the capacity to work with Accounting equations (Matos, 2020). According to research by several authors, teachers lack the Accounting expertise needed to effectively teach the subject, giving students minimal opportunities to apply logic to Accounting (Hine & Thai, 2019; Ngwenya & Maistry, 2012).

Manda (2014) agrees that this deficiency is a concern since it results in accounting lessons being taught using a deficit method and lowers the quality of the subject's instruction. The conclusions of Ngwenya support the notion that "teachers who lack subject material knowledge are ill-equipped" to present and explain concepts in a way that is understandable to students. The claim is that when professors lack subject-matter expertise, they frequently encourage surface learning rather than deep learning. According to Molise (2020), teachers who are knowledgeable about the subject matter can provide

examples that are relevant to the context to help students understand the material (Ngwenya & Arek-Bawa, 2020; Shepherd, 2013). Asadullah (2016) discovered that teachers in rural schools have difficulty connecting the material they are teaching to students' actual life experiences (Bietenbeck, Piopiunik & Wiederhold, 2018).

As per Qhosola (2015), Accounting SCK includes “knowledge of facts, concepts, procedures, and the relationships among them; knowledge of the ways that subject ideas can be represented (Ward et al., 2018; Manda, 2014), and knowledge of the subject as a discipline” (Ngwenya, 2019). According to research, subject-matter ignorance is likely to have an impact on how teachers present content in their courses (De-Lange, Khau & Athiemoolam, 2014). According to Lindsjö (2018), teachers' subject-matter expertise is crucial for delivering pertinent lessons to their students (Ngwenya & Arek-Bawa, 2019). For the Accounting curriculum to be effective, teaching and learning must be based on a solid understanding of the subject matter.

Accounting teachers are not in touch with market expectations (Quan-Baffour & Arko-Achemfuor, 2009). In addition to teaching accounting topics, teachers are expected to have a broad range of knowledge, skills, and abilities (Ward et al., 2018)”. If students excel in their academics, the school and teachers are commended; yet, if they do poorly, the teacher is solely to be blamed (Da Costa, 2020). The claim is that teachers are more probable to teach effectively, and confidently, and inspire students to enjoy their subjects and study harder if they have the appropriate training, such as seminars on the subject, which would ultimately enhance Accounting results.

Because both Accounting teachers and their students grow becomes conversant with the course and developed new instructional techniques as a result of content mastery, both parties experience less anxiety (Hine & Thai, 2019). According to Omotayo (2014), Accounting teachers should have a thorough knowledge of their students' goals, expectations, and level of readiness, when the intention is to create a favourable instructional milieu. Teachers' content understanding needs to be improved if they are to meet the demands of the Accounting curriculum change.

General Pedagogical Knowledge

This refers to the methodology and schemes that the teacher uses to transfer the subject matter or content to the learners. As per Shulman (1987), general pedagogy includes learners' knowledge and learning, evaluation, and educational goals, as well as "general concepts and tactics of classroom administration and organization that appear to transcend subject matter" (p. 8).

Conversely, Grossman and Richert (1988) indicated that GPK includes "knowledge of theories of learning and general principles of instruction, an understanding of the various philosophies of education, general knowledge of learners, and knowledge of the principles and techniques of classroom management" (p. 54). GPK is evidenced in the understanding of planning and preparation, inquiry teaching, cooperative/collaborative learning, problem-based learning, multiple representations, preconceptions and concept change, and learning styles.

Pedagogical Content Knowledge

For successful instructional session, Shulman (1987) recommended the need for PCK as a crucial knowledge base. He emphasized that simply

knowing the material is insufficient to effectively teach it. Teachers also need to be knowledgeable in the pedagogical subject. He defined PCK as “the most advantageous form of content representation, the most powerful analogies, illustration, examples, explanations, and demonstration in a word, the ways of representing and formulating the subject to make it comprehensible to others”. PCK incorporates teachers' knowledge of what makes learning particular subjects simple or complex. This description makes clear that there is fraternisation of pedagogy and content into a knowledge of how certain topics or concerns are customized to meet learners interest during instructional periods. It emphasizes the value of the subject matter, pedagogy, students, and their relationships (Carpenter, Fennema, Peterson, & Carey, 1988). Additionally, it entails having a grasp of how to diagnose students' misconceptions and assess their understanding, as well as instructional strategies to clear up any misconceptions that may have formed and connect what students are learning to prior knowledge.

As per Mishra and Koehler (2006) PCK is “that knowledge base which is concerned with the representation and formulation of concepts, pedagogical techniques, and knowledge of what makes concepts difficult or easy to learn, and knowledge of learners' prior knowledge.” Mishra and Koehler (2006) cited in Rohaan, Taconic, and Jochems, (2009) Consider pedagogical topic knowledge to be the understanding of instructional procedures that employ suitable conceptual representations to solve learner challenges and misapprehensions and promote deep comprehension.

How the content is changed for teaching is at the core of PCK. When a teacher interprets a material, they come up with several methods to depict it

that are understandable to the students. The idea of PCK has been thoroughly researched since Shulman's publication. Multiple definitions have resulted from the broadening of its meaning as a result. For instance, Geddis (1993) explained PCK as a collection of distinctive qualities that facilitate the transfer of content knowledge to others.

PCK is specific to teachers and their relationship with PK to their subject matter, according to Kathryn (1997). She added that PCK is the synthesis or integration of instructors' CK and PK. Chick, Baker, Pham, and Cheng (2006) defined PCK as the ability to put in context classroom practice using the understanding of how individuals learn or change in a given content area. They advise professional educators, leaders, social workers, and candidates to exhibit PCK by anticipating and identifying common misunderstandings, responding to instruction in a normal and developmentally appropriate manner, and by evaluating the subject matter. Since its debut in 1987, PCK has gained widespread acceptance as a useful concept.

Components of PCK

As per Shulman (1986), the elements of PCK include first having knowledge of the particular subject matter, instructional strategies, learners' conceptions, and what makes learning a particular topic challenging or simple for learners. Curriculum knowledge, as per Shulman (1986), is fifth on teachers' knowledge base category. It includes understanding how topics are organized both within a school year and over a given longer period, as well as how to use curriculum resources, like textbooks, to organize a curriculum program of study for students.

Knowledge of Instructional Strategies

Teachers' knowledge of instructional methods can be categorised into two areas of PCK: topic-specific strategies and subject-specific tactics. The range of application is what causes the variances between these two approaches. Broadly applicable, subject-specific teaching methods are designed specifically for a given subject. In other words, the tactics used to implement instruction in a certain subject represent broad approaches to overall plans for doing so. Teachers must therefore be educated about the tactics used in the subject they teach. The teacher may employ a subject-specific technique depending on their familiarity with the material and their comprehension of the students they are teaching.

Specific approaches, are restricted to the teaching of particular subjects and topics. Teachers' expertise in topic-specific techniques aids students in understanding particular academic subjects. For instance, topic-specific techniques fall into two groups in education (Magnusson, Krajcik, & Borko, 1999). They are both activity and representation. Teachers who employ representational techniques to teach, help students acquire certain concepts or principles (Magnusson et al., 1999). Illustrations, examples, models, and analogies are all types of representations. It is significant to note that a lack of expertise in topic-specific representation might have a negative effect on the subjects and the teaching strategy used.

In order to enhance and advance students' knowledge in a certain teaching environment, a successful teacher must also choose what representation will be helpful. Activities can be used to assist students to understand particular concepts or relationships. This kind of PCK involves

teachers' understanding of the intellectual strength of a certain activity; that is “the extent to which an activity presents signals, or classifies important information about a specific concept or relationship” (Magnusson et al., 1999).

The ability of teachers to apply subject-specific tactics may be dependent upon information from other domains, as teachers' knowledge of strategies for teaching accounting is sometimes inadequate (Anderson & Mitchener, 1994; Smith & Neale, 1989). Studies have found that experienced teachers appeared to be more familiar with teaching demonstration variants than less experienced teachers (Clermont, Borko, & Krajcik, 1994).

Knowledge of Curriculum

Teachers must have an understanding of the programs, materials, and specific themes within each particular subject domain to effectively teach the curriculum as one component of PCK. Along with knowing what learners have learned in past years and learning expectation moving forward, they also need to be aware of the goals for the courses they are teaching (Weimer, 2006).

Knowledge of Assessment

Effective teachers, Magnusson et al. (1999), should be aware of the precise areas of student learning that should be evaluated in a given unit and the appropriate assessment techniques. For instance, textual assessments may be sufficient to evaluate students' conceptual understanding, while a practical laboratory test may be necessary to evaluate students' understanding of investigations. New assessment techniques, such as portfolio and performance-based evaluations that feature student-created work, are necessary for student-centered instruction.

Teachers who adapt their knowledge and methods frequently come to the realization that conventional evaluation methods will not give them the knowledge about students' thinking that they need to organize, deliver, and assess their classes (Smith, 1999). Teachers must create PCK to develop new techniques, particular instruments, procedures, or approaches, that can be utilized to evaluate crucial learning dimensions. They must be aware of the benefits and drawbacks of using a specific assessment tool or technique, and they must advise parents and school administrators about their grasp of a particular subject and how kids learn.

Knowledge of Context

A component of PCK called knowledge of context acknowledges that the personal views and conceptions of instructions that aspiring teachers bring into teacher training programs seem to be mostly based on their early experiences as students. Teachers' classroom behavior and their teaching philosophy are related. As a result, modifications in perception are frequently linked to modifications in both teachers' and students' behavior. Teachers must master a variety of specialized management strategies and understand the situations in which each strategy can best be applied to advance student learning. Knowledge of classroom organization and management that teachers can employ depends on the context for practice (Henze & Barendsen, 2019).

The integration of theoretical and practical information to create functioning professionals has been a challenge in teacher education. Both experience and the explanation of a theoretical principle by themselves cannot result in professional progress. The development of classroom experience requires practical experience, which can be helpfully augmented by case

analysis that offers realistic, contextualized examples of the principles of effective teaching that are founded on research. However, the most direct contributor to pedagogical content knowledge is context-specific PK (Morine-Dershimer & Kent, 1999).

Knowledge of Students' Understanding

This PCK component examines how well students comprehend classroom instruction. Teacher's knowledge of the prerequisite knowledge needed for pupils to master certain topics. Students struggle to learn during instruction for a variety of reasons. Each form of challenge should be understood by teachers. Because the concepts are so abstract and have no bearing on the student's daily lives, some topics are challenging for students to understand. Teachers must be aware of which subjects fit within this category and which elements are the most difficult for students to comprehend (Magnusson et al., 1999).

For teachers to respond effectively, the PCK idea helps them become aware of the various demands of their students. Teachers are unable to predict what the pupils already know, the questions they find challenging, the possible responses to their directions, or the questions they could ask. As a result, they have trouble modifying representations to suit learners' needs (Zemal, Starr & Krajcik, 1999). Since misunderstandings are frequently preferred by students above topic knowledge and are useful to them in their daily lives, it might be challenging for learners to learn concepts and principles that they don't understand.

Although teachers may be aware of their students' challenges, they frequently fail to address their misconceptions or struggle to find appropriate

responses because they lack the skills needed to assist students in overcoming personal difficulties. Teachers need instructional methods that provide alternatives to students' naive beliefs in addition to PCK of materials that seek to interact and develop knowledge (Smith, 1999). A different type of PCK for teaching the subject is teachers' knowledge of learners' concepts in the syntactical region.

According to the West African Examination Council (2004), cited in Ishaq (2011) postulated that, accounting has always been the most popular course of study for most students because it aims to provide students with an enriched educational experience that will help them succeed in a career in the accounting field (Ishaq, 2011). Rankin, Silvester, Vallely, and Wyatt, (2003) also noted that accounting gives students the vital instructions to aid them assume responsibilities in economic matters as consumers, workers, and citizens, background instruction to assist them in advanced career development through advanced studies in Accounting, and practical financial skills for future use. Moreover, it also imparts in students the knowledge to interpret, present business data, and collect valuable knowledge for business decision-making (Curriculum Development Council, 2007).

Teachers' Demography (Age, Gender, and Teaching experience)

Concept of Teachers' Years of experience

The number of years a teacher has spent practicing his or her job is referred to as the teacher's years of experience, according to Konig and Krammer (2015). The researcher went on to say that in a school environment, teacher experience is arguably the most important consideration in personnel decisions that have an impact on teachers' productivity and, in turn, students'

academic success. In the same way, Wolff, Jarodzka and Boshuizen (2017) affirmed that learners taught by more experienced teachers produce better results than learners taught by novice teachers. The researcher added that teachers gain a better knowledge of classroom management techniques as they gain experience, allowing them to foresee problems and modify their methods as necessary to improve student performance.

Furthermore, Akiri (2013) claimed that during the course of a teacher's career, teaching experience is favorably associated with learner academic attainment. Akiri has claimed that teachers growth in experience and expertise help learners to better their performance in standardized tests. Again, in this study, instructional delivery is linked to teacher professional years in service as the researcher investigated the extent to which teachers teaching experience moderate PCK and affects Classroom delivery.

It is undeniable that without the teacher's support, students' understanding of accounting will become vague (Musgrove & Taylor, 2012). Teachers guide and show students how to learn and use learning models to support their best academic, social, and personal growth. Without a doubt, teachers are essential to their students' growth and development. They are imparters of knowledge to students, and second parents of the student learning (Sajjad, 2007). The only person who can apply the classroom curriculum is the instructor (Obasi, Adaobi & Ajeka, 2007). The driving force behind the educational system is the teacher. According to Aghanta (1991) as cited in Dorgu (2015), the teacher is a key player in transforming students who are viewed as raw materials in the educational system into finished goods. They

make an effort to engage all their students in learning instead of simply accepting that some are destined to fail.

Concept of Teacher Gender

Gender simply refers to sex, thus a male or a female. Gender is a socially constructed ideology and norm that influence how men and women behave and act (Development Report (WDR), 2012). Sex and gender are frequently used interchangeably.

There is considerable evidence from research shows that teachers' gender have no statistically significant impact on students' performance (Ehrenberg, Goldhaber, & Brewer 1994; Ackerman, Heafner, & Bartz, 2006). If teachers' race and gender do have an impact on students' academic achievement, then it stands to reason that the gender of the teachers who educate the students may also have an impact on how well the students perform. As per Ehrenberg, Goldhaber, and Brewer (1994), the gender of a teacher has been shown to influence their evaluation practices of students.

After a cursory inspection of the literature, it appears that, the issue of whether teachers' gender moderate PCK and the instructional delivery matter have not received much scholarly attention. The inconsistent result of the few studies conducted over the years gives the researcher the impetus to conduct this study.

Concept of Teacher Age

Age simply means the amount of time during which someone or something has lived or existed. It also describes a person's age at a specific period. This definition of age was used in this investigation. It is defined as the

measurement of the amount of time that has passed between the date of the live birth to a particular point in time, typically day and date of data collection.

However, there are few pieces of research on the effect of instructor age on student academic achievement in the literature. The explanation, according to Sloane and Kelly (2003), is that the majority of industrialized nations, including America, do not care about a teacher's age. Martin and Smith (1990) divided instructor ages into three categories: young, medium, and elderly age. The study was conducted in Turkey. The study found that middle-aged teachers were viewed by students as being more competent, organized, and motivated in the classroom. However, the research by Goebel and Cashen (1979) found that older teachers received lower ratings for their teaching abilities than younger or middle-aged teachers did.

In this study, instructional delivery is linked to Age as the researcher investigated the extent to which teachers' age moderate PCK and affect Classroom delivery.

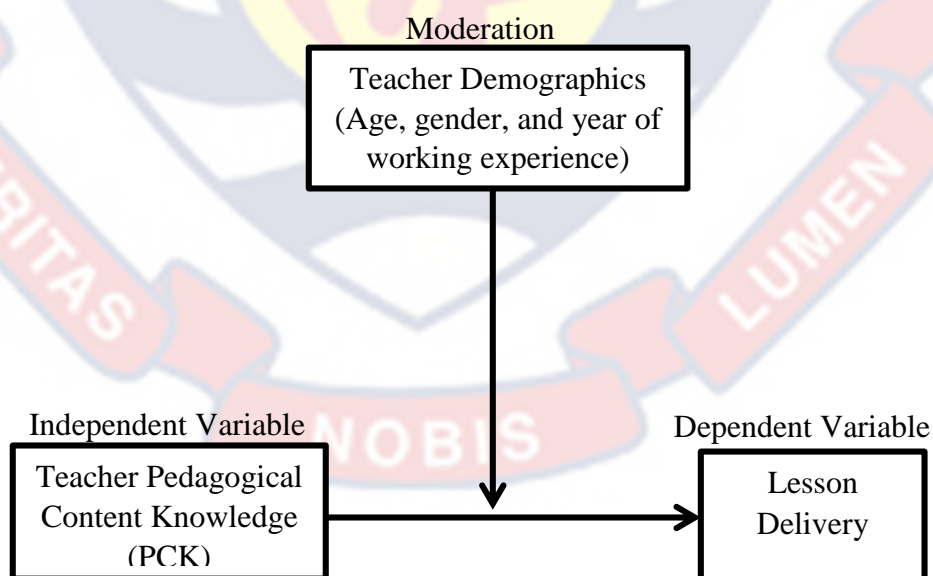


Figure 1: Conceptual Framework on the relationship between teachers' PCK and teachers' lesson delivery method with their demographics as moderators.

Source: Author's construct (2021)

The Framework posits that the relationship between teachers' PCK and teachers' lesson delivery methods might differ with different instructional methods. In other words, teachers' Demographics moderates teachers' pedagogical content knowledge and lesson delivery.

Empirical Review

This section of the literature review highlights the various studies conducted by numerous scholars and scholars on the PCK of teachers'. The review focus on the PCK of Accounting teachers on their instructional delivery, and how teacher demographics such as gender, age, and year of working experience significantly influence Accounting teachers' PCK and lesson delivery.

PCK of Teachers

Teachers PCK has been identified as one of the major factors that affect students' academic performance and lesson delivery. Many researchers from the global, African, and Ghanaian perspectives with varied findings have examined teachers' PCK. Williams et al. (2007) assert that teachers adopt several delivery methods to help learners become more reliant and tactical in Accounting education. Simply put, the delivery method includes any approach to learning and teaching that effectively helps students (Vikoo, 2003) as cited in Dorgu (2016). Additionally, delivery methods refer to numerous techniques the teacher employs to convey the subject matter to the pupils in accordance with the learning objectives (Dorgu, 2016). These indicate that all of the teacher's efforts to have a beneficial time with the students—including material exposure, the use of methods and strategies, the students' engagement with their surroundings, the use of resources, and even the evaluation

process—amount to instructional delivery (Mezieobi, 2009). Etuk and Umoh (2003) also affirmed that instructional delivery could execute teaching techniques flexibly, not alter the teacher's original intent for being in the classroom. It goes back to say that teacher delivery's relevance is to help the instructor overcome challenges when passing on information to students with different learning styles, paces, and knowledge according to their previous experience (Voltz, Sims, & Nelson, 2010).

At the international level, An, Kulm, and Wu (2004) did a comparative study to compare teachers' PCK in the USA and Chinese Middle schools. It was noted that the PCK of mathematics teachers in the two countries differ evidently, profoundly impacting teaching practice. With reliance on rigid or traditional practices, Chinese teachers emphasised the enhancement of conceptual and procedural PCK which have supported their worth in teaching mathematics content. Teachers from the US emphasised various activities aimed at enhancing learners' understanding of mathematical concepts through creativity and inquiry. Ideally, teachers' practices in each country may be partially adapted in an attempt to overcome other deficiencies.

Darkwa and Agyei (2021) explored the development of technology PCK in pre-service Accounting Teachers using audio-visuals from the Ghanaian Perspective using a mixed method approach and a sample size of eight pre-service teachers. The data collection instrument used were observation, questionnaires, lesson documents, and interviews. In the analysis of qualitative data, thematic and content analytical methods were used. The study showed that pre-service teachers through professional development arrangements developed their TPACK. Moreover, the study highlighted that

instructors established a much better knowledge of their subject matter when they designed to enact the audio-visual lessons.

In the Ghanaian context, Bosu, Asare, and Agormedah (2019) also researched how PCK of Ghanaian SHS Accounting Teachers looks like. The study's aim was to assess accounting teachers' PCK in the SHS in the central and Brong Ahafo regions of Ghana using a sample size of eighty-one accounting teachers, and four hundred and twenty learners from sixty SHS. Questionnaires, observation, and interview guides were used as data collection instruments. The study discovered, among other things, that while most of the teachers had good subject matter knowledge, they had trouble articulating it to their students. The findings' implications for Accounting teacher pedagogical training in Ghana and other Sub-Saharan African countries are explained.

Turnuklu and Yesildere (2007) aimed to examine pre-service primary mathematics teachers' CCK in mathematics using 45 primary mathematics teachers. Response from teacher analysed based using pre-determined criteria. As per study findings, understanding mathematical knowledge was essential but insufficient to teach mathematics. These findings affirm the link between mathematics knowledge and knowledge in teaching mathematics.

More importantly, Bordoh, Eshun, Kofie, Bassaw, and Kwarteng (2015) also examined social studies teachers' PCK in SHS in the STMA in the Western Region, Ghana using a questionnaire, interview guide, observation checklist, and a sample size of 54 teachers. The study used cluster, convenient and random sampling procedures. The study's main objective was to ascertain SHS social studies teachers' understanding of what they teach. The findings demonstrated that most teachers lacked Social Studies content knowledge and

were not teaching to enhance attitudes, skills, and values. Tutors were presenting the subject as a mash-up of social sciences, and as a result, pupils were not being raised to be reflective, concerned, and active citizens.

Additionally, Nuangchalerm (2012) determined the PCK of pre-service teachers using forty-three pre-service science teachers. Inquiry-based instruction (IBI) was implemented to enhance PCK. Qualitative methods were used to examine the involvement of their PCK. The findings revealed that IBI could enhance PCK, and its result can also be used for teacher training programmes.

Congruently to the enhancement of teachers' PCK, Bozkurt and Nafiz Kaya (2008) examine the PCK of Prospective Science Teachers (PSTs) on ozone layer depletion in Turkey. 140 PSTs completed this test in their last year at the College of Education. Notably, the PSTs had several misconceptions about ozone depletion. The curriculum, student learning issues, and instructional tactics and activities revealed PSTs' lack of pedagogical understanding. This research has some pedagogical implications for science teacher education.

Moreover, Kilic, (2009) examined the PCK of pre-service SHS mathematics teachers in Georgia. The study's aim was to assess how course methods and their connected field experience assisted the enhancement of PCK for SHS mathematics teachers. Data collection instruments were interviews, observations, questionnaires, and class artifacts and analysed using this study's PCK framework. Six pre-service teachers took part in the study and were interviewed three times over the semester. To better understand the nature of the course topics and pre-service teachers' experiences with them, all

materials generated by pre-service teachers or delivered in the course were collected. Study findings showed that the SMK of pre-service teachers influenced the other components of their PCK. That is the ability of pre-service teachers to make necessary links between mathematical concepts, addressing and attending to students' misconceptions and difficulties, and generate different solutions and representations for problems. Study findings implied the need for teacher education programs with content courses that give teachers the chance to review basic topics (Reitano & Harte, 2016)

Putra, Widodo, and Sopandi (2017) examined science teachers' PCK and utilization of an integrated approach using CoRe, PaP-eR, and interviews from six elementary teachers who teach science. Study findings revealed a link between teachers' PCK and the presentation of integrated teaching. They however attributed this link to the depth of the content, selection of relevant content, and reason for selecting the instructional procedure. They concluded that for teachers to adopt integrative teaching, they should possess a balanced PCK.

Cesur and Ertas (2018) examined prospective language teachers' PCK in English Language Teaching using a mixed research method, and a sample size of 127 prospective teachers. In order to analyse qualitative data, the researcher made use of content analysis. Results showed that though prospective teachers saw themselves as competent in diverse knowledge domains, but lacked the required knowledge to teach the language. In presenting new vocabulary items, they preferred using the grammar-translation approach, though they believed in the use of the communicative

approach. In shaping knowledge domains, the experience was obtained through preservice education and Community Service Practices.

Novianti and Febrialismanto (2020) analysed teachers' PCK and its Impact on learning activities using a descriptive survey design and a sample size of 135 early childhood education teachers. Study findings showed that teachers' knowledge of curriculum, content, instructional strategies and students' understanding were found to be their major PCK, though, knowledge of students' understanding was seen to be the major PCK. Children don't always express thoughts and emotions verbally, so facilitators should observe non-verbal and verbal language. A significant link was seen between the PCK of ECE and learning activities. Zolfaghari et al (2020) found that teachers' PCK affects learners' chance to learn better and instructional periods. They suggested that teacher assessment should differentiate between diverse degrees in education programs.

However, as per Hanuscin, Lee and Akerson (2010), there is a negative link between teachers' PCK and learning activities. They added that there is a lack of precise curricular programs and materials to address the nature of science, versus a deficiency in teachers' knowledge of such materials Castro and Morales (2017). Hanuscin, Lee and Akerson (2010) averred that knowledge of learners was not seen in teachers' PCK. They attributed this to teachers' inability to understand learners' difficulties and misconceptions in particular topics. This affirms the fact that tutors play a vital role in creating a conducive atmosphere that supports teaching and learning activities (Kyriacou, 2015).

Lesson Delivery of Teachers

Makori and Onderi (2013) conducted a quantitative research study on the assessment of SHS principals' views on the use of untrained facilitators in Kenya, the study was conducted for six months and 81 SHS principals were selected. Study's findings revealed that twenty-five percent of the selected schools employed teachers with no qualification and PCK. The study further revealed that tutors who are not qualified experienced issues like lesson delivery, class control, student appraisal, proper use of rewards and punishment systems, etc which affect teaching and learning activities negatively.

Aburizaizah (2014), assessed the teaching materials for classroom delivery. He designed a framework to get on top of some of the challenges in the mandatory coursebook series (Headway Plus). A significant link was seen between the new framework and facilitators' lesson delivery. This is because this new framework motivated facilitators to use diverse instructional techniques such as problem-solving approach, reflective teaching, and learner-centered approach. However, results posited that there was the need to train teachers in some courses that will aid them to appreciate the philosophies of diverse instructional methods.

However, in the Accounting setting, Debrah, Inusah and Dwommor (2021) conducted a survey to examine Accounting teachers' degree of quality lesson delivery and its impact on learners' satisfaction in some selected SHS in Ghana using a descriptive design with a sample size of 504 learners from 20 public SHS. Findings revealed that learners were not satisfied with the vitality of Accounting lesson delivery. They added that factors like poor classroom

milieu, inappropriate use of instruction resources, teachers' level of responsiveness to learners' needs, empathy, and competence of Accounting teachers did not meet learners' expectations. This draws the link between facilitators' level of lesson delivery and learners' satisfaction. That is, a low level of lesson delivery will result in poor learner performance and vice versa. They concluded on the need for teachers to know learners' expectations in their lesson delivery in order to surge learners' satisfaction and improve academic performance.

Various delivery methods may influence learning outcomes in different ways (Dorgu, 2016). As per Bharadwaj and Pal (2012), when delivery strategies are aligned to learners' needs, learners become successful in their approach to learning. Adunola (2011) added that teachers' delivery strategies should be the most effective for the material being taught if they want to see pupils change for the better. In addition to such philosophical arguments, common sense supports the belief that subject matter experience influences teachers' attempts to help students learn (Even, 1993). Bandura (1977) claimed that learning takes place in social contexts and situations through observation, imitation, and behavior modeling. Mustafa (2005) asserted, drawing on Bandura (1977), that social learning theory enables teachers to give students a knowledge-based environment where they may observe, model behavior, and modify their attitudes and emotional responses to others.

Influence of Teachers' PCK on Lesson delivery

It appears that few studies have been conducted on the effect of teachers' PCK on lesson delivery. At the international level, Moh'd et al (2021) assessed SHS Mathematics Teachers' PCK in selected SHS in

Zanzibar, using a sample size of 69 teachers and a Likert-scale questionnaire related to PCK self-assessment. The mixed method approach was used. The study found teachers' PCK to be moderate, however, a significant difference in PCK levels and teaching experience was observed. It was later found that no significant differences were found between teachers' specialization and PCK levels. This shows that, tutors had a challenge in the implementation of PCK in classroom.

Again, in a study conducted by Lucenario, Yangco, Punzalan and Espinosa (2016), using a quasi-experimental research design . A significant difference was found between teachers' capabilities of the PCKLS group as compared to the conventional group. Moreover, students showed a significant surge in their problem-solving skills and conceptual understanding. Conclusions were made on the effectiveness of the PCKLS in enhancing teachers' PCK competencies. The study recommended this intervention be used across science-related courses and not accounting. Even though the study looked at the operative approach to advance teachers' PCK skills, however, a cursory examination of this study revealed that it was limited in scope. That is, it failed to explore the influence of the teachers' PCK on lesson delivery.

In contrast, teachers may impart inaccurate information or narrow notions of knowledge to their students when they possess inaccurate information or narrow conceptions of knowledge. Therefore, improving pupils' conceptual comprehension is the main objective of instruction. Simply said, it is acknowledged that the subject matter is an essential part of teachers' teaching abilities (Mayer, 2004). A teacher must possess several kinds of knowledge to act as a professional instructor, not only in the content-matter

knowledge but also in supporting students' learning (Sothayapetch, Lavonen, & Juuti, 2013). More importantly, having a comprehensive subject-matter knowledge only does not make one an effective accounting teacher but rather possessing a comprehensive knowledge of the course and the other requisite knowledge outlined by (Shulman, 1987). These knowledge and skills help the teacher to retain operative instructional milieu and assist them to achieve their goal. Teachers' knowledge is tied to their professional competencies, making them effective Accounting teachers (Rubio, 2009). It is clear that good teachers exhibit in-depth pedagogical material knowledge and skill sets that encourage students to take an interest in learning.

The moderating role of Teacher demographics in the link between PCK and instructional delivery

Mirzagitova and Akhmetov (2015) stated that teachers' demographic background includes professional qualification, age, attitude, experience in teaching, socio-economic status, and gender. Their study findings revealed a link between demographic variables and teachers' PCK. They opined that professional qualification and experience in teaching significantly predicted learners' academic performance (Yala & Wanjohi, 2011).

However, Adeyemi (2010) revealed no statistically significant link between professional qualification, experience in teaching, and learners' academic performance. Mirzagitova and Akhmetov, (2015), showed that gender and age have no effect on learners' academic performance. Several authors and researchers endeavoured to assess the link between demographic features of teachers and learners' performance in diverse subjects.

Influence of Teachers Working Experience on Lesson Delivery

Aslam, Rehman, Imran, and Muqadas (2016) surveyed the link that exists between teachers' working experience, qualification, and learners' satisfaction. Study findings revealed that there is a link between teachers' working experience, qualification, and learners' satisfaction. However, study findings further showed that teachers' working experience affects the nature of their lesson delivery.

Similarly, Irvine (2019) examined the connection between teacher working experience and effectiveness using the constructivist grounded theory and employed an iterative approach to data collection, data analysis, and implications for a policy decision. Study findings revealed a nonlinear and complex association between the working experience of teachers and their effectiveness.

Adeyemi (2008) examined teacher working experience and learners' learning outcomes and found the working experience of teachers substantially impacts learners' learning outcomes and academic performance. He further added that schools that had facilitators with more working experience had a substantial impact on learners' academic performance

Unal and Unal (2012) examined the association between the working experience of teachers and the approach to classroom management using a sample size of 268 primary teachers. Study findings revealed that teachers who are experienced most often prefer being in control over beginning teachers while interacting with students in making decisions process.

Influence of Gender on Lesson Delivery

More importantly, Obidile and Uzoekwe (2018) in terms of teaching methods adopted by teachers, examined the impact of gender on the academic performance of students using a quasi-experimental design and a sample size of 243 respondents (i.e. 185 SHS teachers and 58 SHS learners). According to the study's findings, both male and female accounting students who were taught utilising the discussion method of teaching received higher post-test results. Furthermore, no significant difference was found in the mean scores of both accounting students taught utilising the discussion mode of instruction. It means that no gender difference was found when teachers adopted the discussion method in teaching accounting.

Additionally Young, Rush, and Shaw (2009) also focused their attention on gender bias in student ratings of effective teaching. Learners from five different universities were asked to rank their teachers on three different criteria: interpersonal features, course content, and pedagogical. They looked at variations in groups depending on student demographic features. Course content and Pedagogical features revealed noteworthy relations between instructor and student gender, but no interpersonal traits were detected between groups. The study concluded that gender bias influences students' perceptions of effective teaching by influencing how they assess these characteristics and that this bias generalises across learner levels.

Clifford (2015) examined differences in gender among Social Studies (SS) teachers' competencies in the use of the Inquiry Method in South-South Nigeria using a survey design with a sample size of 600 SS teachers. The survey and observational methods were used in the study. The SS Teachers'

Competencies Inquiry Method Rating Scale was used as the study's instrument. Study findings revealed that with respect to competencies in the use of the inquiry method, no significant difference was found between male and female teachers (Social Studies).

More importantly, Naseer (2018) also drew his attention to gender differences in SHS Teachers' Beliefs about Professionalism in Pakistan using a sample size of 615 teachers from public and private schools. Study findings revealed a substantial difference in male and female teachers' opinions regarding professionalism, dedication, competence, professional ethics, and accountability, with female teachers having stronger beliefs. It was suggested that the teaching profession's stature be elevated to make it more appealing as a career choice for male instructors found a substantial difference in male and female teachers' opinions regarding dedication, competence, accountability, and professional ethics with female teachers having stronger beliefs. It was suggested that the teaching profession's stature be elevated to make it more appealing as a career choice for male instructors.

Shah and Udgaonkar (2018) examined the effect of gender and age of teachers on teaching: learners' viewpoints using quantitative means and a sample size of 75 second-year MBBS students. They found that most learners asserted that gender and age were not a barrier in teaching. However, until they realized that the facilitator was operative and concerned with teaching, then they opined that experience has a positive impact on teaching. Nevertheless, female students preferred female teachers because they believe that they are hardworking, sincere, and compassionate, and interacting with them would be much easier.

Cadiz and Orleans (2022) determined how SHS science teachers perceive differences between male and female students considering also their PCK using descriptive statistics. In all five key areas, teachers perceived PCK as very high. Study findings would aid science teachers to reflect on their teaching practices. Diverse strategies must be devised in developing science teachers' awareness of promoting gender sensitivity.

Influence of Teachers' Age on Lesson Delivery

Considering teachers' age on their instructional delivery methods, Bodhe and Jankar (2015) examined how students evaluate their teacher's teaching effectiveness using a descriptive survey design. The findings from the study revealed that learners do discriminate between diverse teachers' characteristics. According to this study, a dedicated and intelligent teacher gains respect from learners regardless of age, gender, or classification. Learners place a premium on information, explanation, and clarity. Learners value communication and emphasise the importance of teacher-student relationships as well as the incentive for improved learning.

Kaighobadi and Allen (2008) assessed the effect of gender, age, and other demographic features on the academic performance of business learners'. They found a statistically significant relationship between age and lesson delivery.

In the same vein, Joye and Wilson (2015) revealed that teachers' age significantly influences teachers' pedagogical content knowledge, which invariably affects their delivery. Additionally, the teacher's expertise, their ability to communicate clearly, their understanding of the material, their explanation, their level of assurance, their command of both the subject and

the language, their ability to maintain control of the classroom, and more significant qualities of older teachers include the utilisation of appropriate multimedia resources and up-to-date expertise. Krishnan, Vijayaratnam, and John (2020) also determined what could considerably affect the teachers' mode of teaching and teaching style and found that these varies depending on the instructor's age and the mode of instruction.

Chapter Summary

The literature review also showed that the effect of demographic features on their PCK competencies were based on general and other vocational subjects, leaving the Accounting subject limited in the literature, therefore solidifying the findings obtained in this study comparatively is essential. The practical implementation of the results of such studies cannot generalised to include accounting teachers based on cultural, physiological, and economic differences and technological advancements in these subsequent years. The conviction is that accounting teachers' pedagogical content knowledge and instructional practices in this contemporary generation may significantly influence their background characteristics due to innovation change, and technological enhancement.

More importantly, it was realised that most of this review focused on whether or not differences exist in the demographic characteristics without dwelling on how it moderates teachers' instructional practices. Additionally, from the review of the literature, it was also realised that most of the studies drew attention to preservice teachers' PCK and learners without considering the classroom teacher. The conviction is that preservice teachers' PCK and how it influences their instructional practices might be the same as the

classroom teachers. It is therefore ideal; this study is being conducted to fill the content gap identified in the literature from the Accounting teachers' perspectives.



CHAPTER THREE

RESEARCH METHODS

Introduction

This chapter explains the procedural conduct of the study. This includes the philosophical standpoint, choice of research methods, participants, ethical issues, development of research instrument, and other cycles of the study. This study aimed to provide insight into the influence of Accounting Teachers' PCK on their instructional delivery as well as the moderating of the teacher characteristics. Since the research aim was to investigate how Accounting teachers' PCK affect their instructional delivery, this chapter gives a meaningful explanation for the arrangement of fundamental philosophies.

Research Paradigm

Philosophically, the paradigm for this research was the positivist paradigm. This is because the positivist focus on personal thoughts, additive knowledge, laws of cause and effects, and outlines of social reality though empirical facts exist apart from these domains (Dammak, 2015; Neuman, 2007; Marczyk, DeMatteo & Festinger, 2005). Organised procedure for combing rational judgement with exact empirical observations of people's behavior to ascertain and confirm a set of probabilistic causal laws is known as positivism knowledge (Neuman, 2007). In this study, the influence of Accounting teachers' PCK on their instructional delivery as well as the moderating role of teacher characteristics can be understood through the

positivist realm. Positivist believes that truth is objective, which is independent of the researcher, therefore since truth is objective, they use quantitative approach in the research. This is in line with the study under consideration.

It is credited to the fact that reality is based on personal sentiments, ideas, and thought. As per Ulin, Robinson, and Tolley (2004) one of the research goals is to develop firm procedures potential for the approximation of reality.

The positivist paradigm comprises ontology and empiricist epistemology which requires an unbiased methodology (i.e. variables measurement and hypotheses testing associated with explanations of causal relations) (Sarantakos, 2012; Marczyk, DeMatteo & Festinger, 2005). In other to present data in numerical forms, attention is paid to the gathering of complex quantitative data (Sarantakos, 2012; Neuman, 2003). A Quantitative research method because important questions that characterized the information collected could be analyzed numerically, and the results presented statistically, with tables and graphs.

With respect to methodology, verification and replication of observable findings, manipulation of variables, and applicability of statistical analysis are ways of achieving truth in the positivist domain (Guba & Lincoln, 2005; Kim & Lee, 2003; Bryman, 1998). Therefore, positivists describe and explain events using reliable and valid methods. This affirms the fact that in describing and explaining events, positivists adopt reliable and valid procedures.

Research Design

In establishing the influence of Accounting teachers' PCK on their instructional delivery and the moderating role of teacher characteristics in this association, the present study used the descriptive survey design. As per Quartey and Awoyemi (2002), the descriptive survey design describes the approaches of collecting, and gathering data to test a hypothesis or answer research questions or, vis-à-vis, a current position of a phenomenon. They further asserted that this type of survey provides a concise and realistic summary of an illustration of an ongoing scenario or a situation in real life. Studies contain comprehensive descriptions of prevailing phenomena collected to employ data to validate existing practices or make additional intelligent plans for refining them (Gay, 1992). Aside from analyzing, reporting, and interpreting an organization's position for future direction, descriptive surveys determine adequate action by relating results to establish values. It also benefits from generating the right proportion of responses from many people (Amedahe, 2010).

This design was ideal because it helps in reporting things as they prevail without necessarily explaining them and also explained the moderating effect of teacher demographics in the link between accounting teachers' PCK and lesson delivery without manipulating any variable. The descriptive survey, however, has some setbacks. Observations from a study have shown that descriptive design cannot rule out no matter how large the data may be extraneous, variables studied cannot be out (Marczyk, DeMatteon, & Festinger, 2005). This is as a result of the design's inability to regulate the environmental conditions and parameters of the study. It indicates that survey

results are usually associated with elements other than those directly linked to the researcher.

Seifert and Hoffgung (1991) also identified survey design problems to include the likelihood of inconsistent results because they may explore people's private affairs. Again, it is confined to educated respondents since descriptive survey formats most frequently use questionnaires. However, efforts would be made to lessen the design's restriction(s). That is, entirely ignoring concerns that were deemed personal and sensitive by respondents.

Research Area

Cape Coast is the capital of Ghana's Central Region, located in the southern part of the country. It is well-known for its participation in slave traffic across the Atlantic. Cape Coast Castle, which overlooks the Gulf of Guinea, is a substantial whitewashed fort erected by the Swedish in the 17th century. It was later utilized as a slaveholding prison by the British. As per the 2010 Population and Housing Census, the Cape Coast Metropolis has 169,894, accounting for 7.7% of the region's total population. Males make up 48.7% of the population, while females make up 51.3 percent. Rural areas are home to 23% of the country's population. The sex ratio (number of men per 100 females) in the city is 95. The share of urban youth (under 15 years) is 28.4 percent, indicating a demographic pyramid with a relatively broad base and a small number of seniors (60 years and older) (4.5 percent). The metropolis's total age dependency ratio is 49.1, with males (48.2) lower than females (49.9).

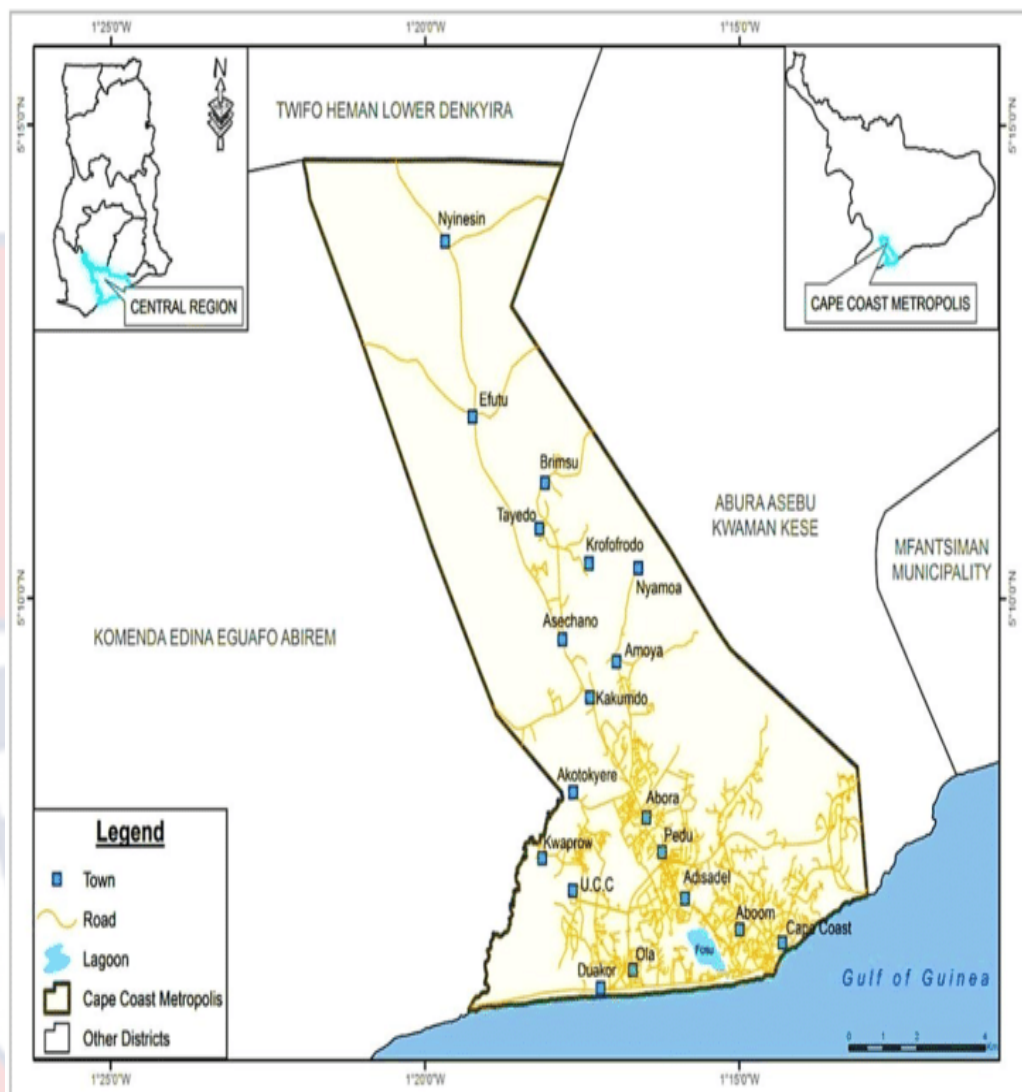


Figure 2: Map showing the study area (Cape Coast Metropolis)

Source: Department of Geography and Regional Planning, University of Cape Coast, Ghana, (2017).

Population

The study's population was made up of all public SHS both Accounting and cost Accounting teachers in the Cape Coast Metropolis. The reason for centring only on public SHS in the Metropolis was that majority of SHS teachers are the same people who teach or do part-time work at private schools. Adding the private school teachers will constitute a duplication of respondents. Fink and Litwin (1995) state that a unit's inclusion measures

depend on the respondents' characteristics and criterion interest in the study. Central Region has 55 SHS which consist of 49 Government/ Public Schools and 6 private Schools. Out of the 55 schools in the region, 12 schools can be found in the Cape Coast Metropolis. Interestingly, 11 out of the 12 schools in the Cape Coast Metropolis offers Accounting. The teachers are fifty-three (53) in number. Table 1 provides a description of the teachers in the selected schools for the study.

Table 1: Population Distribution of Respondents

Name of School	Number	Male	%	Female	%
1. St. Augustine's College	6	2	33	4	67
2. University Practice Senior High	5	4	80	1	20
3. Holy Child School	5	3	60	2	40
4. Adisadel College	6	3	50	3	50
5. Ghana National College	4	1	25	3	75
6. Aggrey Memorial AME Zion Senior High School	7	5	71	2	29
7. Academy of Christ the king	4	2	50	2	50
8. Wesley Girls SHS	3	1	33	2	67
9. Mfantshipim School	5	2	40	3	60
10. Effutu SHTS	4	2	50	2	50
11. Oguaa SHTS	4	3	75	1	25
Total	53	28		25	

Source: Field data (2022)

Sample and Sampling Procedures

The study's sample frame was all Accounting teachers in the eleven (11) SHS in the Cape Coast Metropolis. In the selection of SHS who offer accounting, purposive sampling was used. Thus, out of the 12 SHS in the Metropolis, 11 Government/ Public SHSs offering Accounting (both cost and financial Accounting) as a subject of study were selected. After that, one of the reasons for selecting Accounting teachers was because of their professional qualifications. Therefore, the census method was used in the

sampling process. The reason is that, since the number of Accounting teachers was manageable, the researcher could reach all the respondents (target population) in the Metropolis.

Data Collection Instrument

Data collection was predominantly done via the use of self-administered questionnaires. The questionnaire used reflected the objectives of the study. Specifically, the researcher adapted a questionnaire from Bosu (2010), and Aksu and Metin (2014) and modified the questionnaire items. Most of the items on the questionnaire solicited for Accounting teachers' demographic background, pedagogical content knowledge, and Teachers' instructional delivery. An existing instrument was used because as indicated by Owusu (2014), for a multidimensional and complex variable, there is an appropriation in using an existing scale. The question was in two categories or sections labeled A and B. Section A looked at the background information of the respondents (teacher characteristics'). Section B looked at Content, Pedagogical, Instructional delivery, and Pedagogical Content knowledge. The questionnaire employed a four-point Likert type of scale as the measuring scale with points Strongly Disagree D=1, Disagree SD=2, Agree A= 3, Strongly, Agree SA= 4. This data collection method benefited from low cost; it was demonstrated to be independent of characteristics and gave the respondent sufficient time to provide well-thought-out responses. It could also utilize large samples to show more trustworthy and dependable outcomes (Kothari, 2008).

Piloting of the instrument

A pilot test of the instrument was conducted in order to ensure its reliability and Validity. Six (6) Accounting teachers (4 males and 2 females) from Accra Academy SHS and St. John's Grammar School (all in the Greater Accra region) were selected. This is because they formed ten percent (10%) of the sample selected from the Cape Coast Metropolis. This was done in line with Connelly (2008), who opined that ten percent (10%) of the sample expected for the parent study should be used for the pilot study.

These schools were also selected because they possessed the same characteristics as the selected schools in the Cape Coast Metropolis. The piloting instrument comprised all facets of the questionnaire. The pilot responses were used in revising the questionnaire before its administration to the selected schools.

All questions in the data instrument were answered by the respondents. The researcher explained the items to the respondents very well before its administration in order to enable the respondents to understand the instrument and answer it efficiently. The pilot feedback informed the researcher to modify and discarded some of the ambiguous statements in the final design of the instrument.

Validity and Reliability of Instrument

Borg and Gall (2009) described validity as the extent to which a test measures what it intends to measure. To ensure the instruments' validity, the researcher consulted the supervisor, and experts from the University of Cape Coast Measurement and Evaluation Department to ensure the instrument's content validity; these experts read the questionnaire and advised on any

necessary changes. Again, a thorough review of the related current conceptual and empirical studies on the Accounting teachers' PCK and teachers' demographic background influences their instructional delivery. Authors believe that sincerity and carefulness in answering questions are known as valid (Borg & Gall, 2009; Punch, 2003).

Consequently, the items used in the questionnaire were concluded to construct validity. There was a likeness in the various elements in Accounting teachers' PCK in teaching from the literature. The instrument used has been used by other researchers to test accounting teachers' PCK in teaching and is accepted as valid. That is, adding on to a variety of research into Accounting teachers' PCK in teaching, there is scholarly consensus on the validity of questionnaire items that tap into Accounting teachers' PCK in teaching. In addition, the adapted questionnaire was cautiously inspected to ensure the capturing of all objectives of this study.

It shows that a questionnaire's reliability can yield the same results when filled out by concurring people in identical environments. Internal consistency allows the reliability of the measure itself. To test the reliability, Cronbach alpha was used to analyse each section of the questionnaire. Thus, the result from the pilot testing gave a reliability coefficient of 0.868 which was considered excellent and appropriate for the study. The post-reliability coefficient of the research instrument was given as 0.839 which indicated that the instruments for the main data collection are statistically reliable.

Data Collection Procedure

A letter of introduction was taken from the Head of the Department of Business and Social Sciences Education (DoBBSE), University of Cape Coast

to the headmasters of the various Schools for the study. This helped the researcher to get the needed support, attention, and cooperation. The Head after receiving the letter organized a brief meeting for the researcher and the Accounting teachers. During the meeting, I introduced myself to the respondents, sought their consent, and explained the purpose of the study to the respondent. Respondents were assured that the researcher will never disclose their identity to any third party. Data collection was in March 2022. Most of the teachers completed the questionnaire the very day I got to their school, some insisted that I come for the filled questionnaire some other time. I did a follow-up meeting on respondents who failed to return the questionnaire on the agreed date and time. I used three (3) weeks in the administration of the questionnaire.

Ethical Considerations

Permission was sought from the University of Cape Coast, Institutional Review Board (IRB). Also, permission was taken from school authorities. The informed consent of participants was sought concerning their involvement. Respondents were not coerced to answer questions they did not wish to answer. Confidentiality and anonymity were assured as participants were not required to provide any form of identification. To gain access to the various Senior High Schools selected for the study, an introductory letter attained from the Department of Business and Social Sciences Education, University of Cape Coast, was presented to the various schools in the Cape Coast Metropolis to seek permission to administer the questionnaire. A cover letter was attached to the instrument to furnish the participants with the vital data

needed to respond to the items these procedures concur with the suggestions from Saunders, Lewis, and Thornhill (2007).

Data Processing and Analysis

The data collected was coded, edited, labelled, and inputted into the Statistical Package for Social Sciences (SPSS) version 26 for analysis. The research questions and hypotheses were analyzed with both descriptive and inferential statistics. The mean, standard deviation, frequencies, and percentages were used in describing the data. The analysis of the specific research questions and objectives are highlighted below. The descriptive statistics including mean and standard deviation were used to analysed research questions one (1) and two (2). Regression was used to analysed research hypothesis one (1). Hayes' Moderation analysis was used to analyse research hypotheses two (2) through to four (4).

Chapter Summary

This chapter looked into the suitable and appropriate research methods using a purposive sampling technique with a sample size of 53 respondents. An adapted questionnaire, Bosu (2010), Aksu and Metin (2014) was used for the data collection. Mean, Standard deviation, regression, and Hayes' moderation analysis tools were used to determine the responses to the research questions and hypothesis.

CHAPTER FOUR

RESULTS AND DISCUSSION

The main purpose of the study was to examine the influence of accounting teachers' PCK on their lesson delivery as well as the moderating of the teacher characteristics in this relationship in the SHS within Cape Coast Metropolis. This chapter presents the results of the analysis of field data. Table 2 presents results on the distribution of the respondents based on demographic characteristics.

Table 2: Demographic Characteristics of Respondents

Demographic Characteristics	Frequency	Percentage (%)
Gender		
Male	28	52.8
Female	25	47.2
Age (years)		
20 – 29	20	37.7
31 – 39	23	43.4
41 – 49	10	18.9
Highest Academic qualification		
HND	3	5.7
Bachelor's degree	32	60.4
Master's degree	18	34.0
Highest teaching qualification		
None	2	3.8
Diploma in Education	3	5.7
PGCE/ PGDE	1	1.9
B.Ed	31	58.5
M.Ed/Mphil	16	30.2
Years of teaching (years)		
1 – 5	31	58.8
6 – 10	10	18.9
11 – 15	11	20.8
16+	1	1.9

Source: Field survey (2022)

From Table 2 majority of the respondent (n = 28, 52.8%) were males, while (n = 25, 47.2%) were females. Therefore, it is not surprising to see male Accounting teachers been more than female Accounting teachers in the metropolis. Most of the respondents (n = 23, 43.4%) were between the ages of 30 – 39 years, followed by those between the ages of 20 – 29 years (n= 20, 37.7%), and the ages between 40 – 49 years (n = 10, 18.9%) recorded the lowest number of respondents. The age distribution of Accounting teachers in the Cape Coast metropolis indicates that they are very energetic, strong, and vibrant. This implies that they are expected to be aware of contemporary issues in education and the current curriculum being used by the Ghana Education Service. In terms of academic qualification, the majority of respondents had bachelor's degree (n = 32, 60.4%), followed by master's degree (n = 18, 34%), and HND (n = 3, 5.7%) with few respondents. It was further revealed that B.Ed was their highest qualification (n = 31, 58.5%), followed by M.Ed/ M.Phil (n = 16, 30.2%), diploma in education (n = 3, 5.7%). and PGCE/ PDGE (n = 1, 1.9%) recorded the lowest number of respondents respectively. The majority of the Accounting teachers in Cape Coast metropolis hold Bachelor of Education Degree. This means that a greater proportion of the respondents are trained teachers.

Therefore, it can be concluded that teachers in the metropolis possess the requisite professional qualification to teach Accounting at Senior high schools. Finally, Table 2 indicated most of the respondents have taught for 1 – 5 years (n = 31, 58.5%), whereas only one person had taught for more than 16 years (n = 1, 1.9%). Again 10 (18.9%) indicated that they have been teaching within a period of 6 – 10 and 11(20.8%) had been in the teaching profession

for a period between 11 – 15. The finding above implies that the majority of Accounting teachers in Cape Coast metropolis do not have a high level of working experience in teaching.

Main Results

This section discusses the main findings with regard to research questions that were formulated to guide the study. Data on the research questions one, two, and hypotheses one, two, three, and four were collected. The criterion value (CV =2.5) was ascertained by adding together all the scores divided by the number in the scale $(4+3+2+1)/4 =2.5$. This implies that mean scores of statements less than the criterion value (2.5) were regarded as a disagreement with that construct (CV <2.5, disagreement). Also, statements that have mean scores above the criterion value of 2.5 were considered as an agreement to that same statement (CV > 2.5, Agreement). Additionally, standard deviation measured the dispersion of responses solicited from the respondents sampled for the study.

Research Question One

What is the level of Accounting teachers' PCK in the Cape Coast Metropolis?

The focus of this research question was to assess the level of PCK of Accounting teachers. The responses of PCK are presented in Table 3.

Table 3: Accounting Teachers' PCK

Indicators	Mean	SD
I correct as necessary in accordance with students' feedback	3.45	0.64
I use question-answers activities during lessons	3.57	0.50
I organise a suitable learning environment for students	3.53	0.50
I begin different activities to motivate students for lessons	3.43	0.50
I present systematically in contexts of lessons (from concrete to abstract)	3.42	0.63
I know how to connect with students outside the classroom	3.51	0.61
I prepare lesson plans considering important points of topics	3.60	0.60
I use suitable learning and teaching instruments	3.28	0.69
I construct a democratic environment that provides self-expression of student	3.45	1.20
I control negative situations while teaching lessons	3.38	0.53
I effectively use award, punishment and reinforces	3.48	0.54
I try to understand concepts that exemplify with daily life for students in the lesson	3.36	0.56
I use class time effectively	3.51	0.61
I know how to assess students' performance in the classroom	3.61	0.53
I effectively use my voice in the lesson	3.57	0.57
I have knowledge about learning theories	3.62	1.29
I select appropriate teaching methods for students	3.28	0.45
I have knowledge about the instructional programme	3.36	0.52
I control my emotions during lessons	3.32	0.64
I know which teaching methods and techniques to use for a topic	3.38	0.69
Mean of means/SD	3.46	0.64

Source: Field survey (2022)

From Table 3, the overall mean score ($M = 3.46$, $SD = 0.64$) shows that respondents agreed with the indicators of PCK. Majority of the respondents averred that they organize conducive learning milieu, employ question and answer technique, and correct necessarily in line with learners

feedback ($M = 3.57$, $SD = 0.50$; $M = 3.53$, $SD = 0.50$; and $M = 3.45$, $SD = 0.64$) respectively. They further indicated that they can present systematically in contexts of lessons from concrete to abstract ($M = 3.42$, $SD = 0.63$) and can control negative situations while teaching lessons ($M = 3.38$, $SD = 0.53$). The respondents reported they use instructional time effectively ($M = 3.51$, $SD = 0.61$), they have knowledge about learning theories ($M = 3.62$, $SD = 1.29$), and they knew the appropriate instructional approach for each topic ($M = 3.38$, $SD = 0.69$). Table 4 presents results on the level of PCK.

Table 4: Level of Accounting Teachers' PCK

Level	Score	Frequency	Percentage (%)
Low	1.0 – 1.99	0	0
Moderate	2.0 – 2.99	4	7.5
High	3.0 – 4.0	44	83.0
N/A		5	9.4
Total		53	100.0

Source: Field survey (2022)

From Table 4 the majority of the respondents possessed high pedagogical content knowledge ($n = 44$, 83.0%), whereas few possessed a moderate level of pedagogical content knowledge ($n = 4$, 7.5%).

Research Question Two

What is the level of Accounting teachers' lesson delivery?

This research question examined how accounting teachers deliver their lessons. The responses provided are summarized in Table 5.

Table 5: Accounting Teachers' Lesson Delivery

Indicators	M	S D
I have an idea of what happens in the classroom	3.02	1.07
I lay much emphasis on students attention in class	3.40	0.53
I know exactly who does not work	3.09	0.95
I know when students are not on task anymore	3.17	0.78
I make explicit the rules for classroom behavior	3.19	0.81
I make clear what will happen when the rules for classroom behaviours are adhered to	3.15	0.77
I make clear what students are allowed to do and what they are not allowed to do	3.17	0.91
I assign individual students' different task	2.34	1.22
I allow faster students to go ahead to the next task	2.08	1.16
I vary the difficulty of questions depending on students' abilities	2.72	1.12
Mean of means/SD	2.93	0.93

Source: Field survey (2022)

As indicated in Table 5, the overall mean score ($M = 2.93$, $SD = 0.93$) shows that respondents agreed with the majority of lesson delivery indicators. For instance, respondents indicated that they have a strong idea on classroom activities ($M = 3.02$, $SD = 1.07$), much emphasis on students attention ($M = 3.40$, $SD = 0.53$), and knowing exactly who does not work ($M = 3.09$, $SD = 0.95$). They further indicated when students are not task anymore ($M = 3.17$, $SD = 0.78$) and making explicit rules for classroom behavior ($M = 3.19$, $SD = 0.81$). However, respondents disagreed on assigning individual students with a

different task ($M = 2.34$, $SD = 1.22$), and allowed brilliant students to proceed to the next task ($M = 2.08$, $SD = 1.16$). Table 6 summarizes the level of Accounting Teachers' effectiveness of lesson delivery.

Table 6: Level of Accounting Teachers' Effectiveness of Lesson Delivery

Level	Score	Frequency	Percentage (%)
Low effective	1.0 – 1.99	2	3.8
Moderately effective	2.0 – 2.99	21	39.6
Highly effective	3.0 – 4.0	30	56.6
Total		53	100.0

Source: Field Survey (2022)

From Table 6, most of the respondents are highly effective in lesson delivery ($n = 30$, 56.6%), whereas few possessed low effectiveness in lesson delivery ($n = 2$, 3.8%).

Normality Test

This section presents results on the descriptive statistics and normality information on the PCK and lesson delivery. Details are presented in Table 7.

Table 7: Descriptive Information on Study Variables

Parameters	PCK	Lesson Delivery
Mean	3.44	2.90
Standard deviation	0.35	0.56
5% Trimmed mean	3.45	2.91
Median	3.50	3.0
Skewness	-0.50	-0.28
Kurtosis	-0.10	-0.04

Source: Field Survey (2022)

Table 7 revealed that the mean score, 5% trimmed mean, and median for both PCK and lesson delivery are approximately the same. In addition, the skewness and kurtosis coefficients were within the recommended ranges of (-2 to +2) and (-7 to +7), respectively (Hair et al., 2010). Further the Shapiro-Wilk test for PCK ($p = .127$) and lesson delivery ($p = .253$). In addition, the normal Q-Q plots and histograms confirmed these results (Appendix B).

Hypothesis One

H_0 : There is no statistically significant influence of Accounting teachers' PCK on lesson delivery.

This hypothesis sought to examine whether teachers' PCK would predict the extent of lesson delivery among accounting teachers. Simple linear regression was used in testing the hypothesis. The predictor variable was teachers' score on PCK, while the dependent variable was the score on lesson delivery. The model summary is presented in Table 8.

Table 8: Model Summary

Model	R	R Square	Adjusted Square	R Std. Error of Estimate
1	.419	.176	.158	.50955

$$F(1, 46) = 9.81, p = .003$$

The entire model was statistically significant, $F(1, 46) = 9.81, p = .003$, $R^2 = .176$. Pedagogical content knowledge accounted for 17.6 percent of the variability in teachers' lesson delivery. Table 9 shows the regression coefficient for pedagogical content knowledge.

Table 9: Regression Coefficient for PCK

Parameter	Unstandardized		Standardized		Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta(β)	T	
(Constant)	.615	.734		.838	.406
PCK	.665*	.212	.419	3.132	.003

*Significant, $p < .05$

From Table 9, PCK was a statistically significant positive predictor of lesson delivery among accounting teachers, $B = .67$, $t = 3.13$, $p = .003$. This implies that a unit increase in teachers' PCK would lead to a .67 unit increase in teachers' lesson delivery. This means that teachers who have high PCK are more likely to be effective in the delivery of their lessons.

Based on the obtained results, the null hypothesis that "There is no statistically significant influence of Accounting teachers' PCK on lesson delivery" was rejected in favour of its alternative hypothesis.

Hypothesis Two

H_0 : There is no statistically significant moderating role of gender in the relationship between Accounting teachers' PCK and lesson delivery.

The hypothesis aimed at determining whether gender would moderate the association between teachers' PCK and their lesson delivery. The predictor variable was teachers' score on pedagogical content knowledge, the criterion variable was teachers' score on lesson delivery, whereas the moderating variable was gender. Gender was dummy-coded, where a male was used as the reference group. This hypothesis was tested using moderation analysis with

Hayes' PROCESS using 5000 bootstrap samples. Details of the results are presented in Table 10.

Table 10- Moderating Effect of Gender in the Relationship between PCK and Lesson Delivery

Parameter	<i>B</i>	<i>BootSE</i>	<i>Boot95%CI</i>	
			<i>LLCI</i>	<i>ULCI</i>
Constant	-1.229	0.934	-2.471	1.194
PCK	1.176	0.274	0.492	1.565
W1	3.293	1.373	0.152	5.492
PCK*W1	-0.921	0.401	-1.581	0.0002
Model Summary				
<i>R</i> ²	<i>F</i>	df1	df2	<i>P</i>
.270	5.424*	3	44	.003

*Significant, $p < .05$; W1 – Female

The entire model was statistically significant, $F(3, 44) = 5.42, p = .003$, $R^2 = .27$ (Table 10). The overall model accounted for 27% of the variations in lesson delivery. The results further showed that the interaction between females and PCK, relative to males is not a significant predictor of lesson delivery, $B = -0.921, Boot95\% CI [-1.58, 0.0002]$. This result implies that gender does not moderate the link between PCK and lesson delivery. In other words, the relationship between PCK and lesson delivery is the same for teachers, irrespective of their gender category.

Based on the results obtained, the null hypothesis that “There is no statistically significant moderating role of gender in the relationship between Accounting teachers’ PCK and lesson delivery” was upheld.

Hypothesis Three

H₀: There is no statistically significant moderating role of age in the relationship between Accounting teachers’ PCK and lesson delivery.

The aim of this hypothesis was to ascertain whether the association between PCK and lesson delivery is contingent on the age of the respondents.

The criterion variable was lesson delivery, whereas the predictor variable was PCK. The moderator variable was age. Age had three levels: 20 – 29 years, 30 – 39 years, and 40 – 49 years. This variable was dummy-coded, with 20 – 29 years being the reference group. This hypothesis was tested using moderation analysis with Hayes' PROCESS with 5000 bootstrap samples. A summary of the results are presented in Table 11.

Table 11: Moderating Effect of Age in the Relationship between PCK and Lesson Delivery

Parameter	<i>B</i>	<i>BootSE</i>	<i>Boot95%CI</i>	
			<i>LLCI</i>	<i>ULCI</i>
Constant	0.535	1.358	-1.759	3.308
PCK	0.722	0.395	-0.102	1.381
W1	-0.277	2.117	-4.229	3.909
W2	-1.020	3.580	-5.392	10.921
PCK*W1	0.034	0.614	-1.169	1.207
PCK*W2	0.218	0.966	-2.883	1.464
Model Summary				
<i>R</i> ²	<i>F</i>	df1	df2	<i>P</i>
.203	2.137	5	42	.080

W1 = 30 – 39 years; W2 = 40 – 49 years

Generally, the model was not statistically significant, $F(5, 42) = 2.14$, $p = .080$, $R^2 = .20$ (Table 11). About 20 percent of the variances in lesson delivery were accounted for by the model. Further, it was revealed that interaction between age category 30 – 39 years (W1) and PCK was not a significant predictor of lesson delivery, $B = 0.03$, $Boot95\% CI [-1.17, 1.21]$. Similarly, the interaction between age category 40 – 49 years (W2) and PCK was not a significant predictor of lesson delivery, $B = 0.22$, $Boot95\% CI [-2.88, 1.46]$. The results mean that age does not moderate the relationship

between PCK and lesson delivery. By implication, the relationship between PCK and lesson delivery does not vary based on the age of the teachers.

From the results obtained, the null hypothesis that “There is no statistically significant moderating role of age in the relationship between Accounting teachers’ PCK and lesson delivery” was upheld.

Hypothesis Four

H₀: There is no statistically significant moderating role of teaching experience in the relationship between Accounting teachers’ PCK and lesson delivery.

This hypothesis examined whether the link between accounting teachers’ PCK and lesson delivery would vary based on teachers’ teaching experience. The predictor variable was teachers’ PCK, whereas the criterion variable was lesson delivery. The moderator variable, teaching experience had three levels: 1 – 5 years, 6 – 10 years, and 11+ years. The category, 1 – 5 years was used as the reference group. A summary of the results are presented in Table 12.

Table 12- Moderating Effect of Teaching Experience in the Relationship between PCK and Lesson Delivery

Parameter	<i>B</i>	<i>BootSE</i>	<i>Boot95%CI</i>	
			<i>LLCI</i>	<i>ULCI</i>
Constant	0.501	1.135	-1.557	2.843
PCK	0.698	0.333	0.013	1.30
W1	0.006	5.366	-4.264	14.768
W2	2.328	3.063	-2.410	10.678
PCK*W1	-0.045	1.529	-4.221	1.233
PCK*W2	-0.605	0.834	-2.814	0.718
Model Summary				
<i>R</i> ²	<i>F</i>	df1	df2	<i>P</i>
.222	2.40	5	42	.053

W1 = 6 – 10 years; W2 = 11+ years

From Table 12, the overall model was not statistically significant, $F(5, 42) = 2.40$, $p = .053$, $R^2 = .22$. The result signifies that about 22 percent of the variations in lesson delivery were accounted for by the model. The results further showed that interaction between 6 – 10 years of experience and pedagogical content knowledge was not a significant predictor of teachers' lesson delivery, $B = -0.05$, *Boot95% CI* [-4.22, 1.23]. In a similar vein, the interaction between 11+ years of experience and pedagogical content knowledge did not significantly predict teachers' lesson delivery, $B = -0.61$, *Boot95% CI* [-2.81, 0.72]. The results generally imply that the relationship between accounting teachers' PCK and lesson delivery is not contingent on teachers' years of experience. Put differently the relationship between accounting teachers' PCK and lesson delivery is similar for teachers, irrespective of their years of teaching experience.

Inferring from the results, the null hypothesis which states that “There is no statistically significant moderating role of teaching experience in the relationship between Accounting teachers' PCK and lesson delivery” was failed to be rejected. In terms of teaching experience, several researchers revealed that the number of years spent by a teacher teaching has a positive influence on their PCK, lesson delivery, learning outcomes and academic performance (Hanushek & Rivkin, 2006; Adeyemi, 2008; Fletcher, 2012) whilst other studies conducted by (Bamidele & Adekola, 2017; Earnshaw & Rosenthal, 2014) showed no connection between teachers' professional experience and teacher delivery. In effect, teacher delivery depends on extraneous factors other than teaching experience. They said that the most prosperous schools had a balanced mix of new and experienced teachers. The

senior teachers provide the schools with stability and act as mentors for the incoming teachers, said the researchers. It is a known fact that new teachers bring new perspectives and vigor to the classroom but do not always improve with time.

Discussions

The major results in relation to the research questions that guided the study are presented in this section. Data on the research questions were collected through a four-point type of Likert scale. Descriptive statistics and Haye's regression was also used. Data were entered using the SPSS (v. 22) and analysis were made after the entry.

Research Question One

PCK of Accounting Teachers in the Cape Coast Metropolis

Research question one examined the PCK of Accounting teachers in the Cape Coast Metropolis. Accounting teachers were asked to respond to several questions by expressing the extent of agreement or disagreement with the statement. Study findings revealed that teachers were knowledgeable in terms of learning theories, effective use of rewards, punishments, and time during lessons, provided a conducive milieu that supports learning, control over negative instances during teaching, choice of appropriate teaching methods and techniques, good preparation of lesson plan, knowledge on the use of appropriate teaching and learning materials and instructional programme. Though pedagogical content knowledge was high among accounting teachers, teachers' knowledge about learning theories was seen as the dominant pedagogical knowledge among teachers.

The findings of the study concur with works done by Magnusson et al., (1999) who asserted that good teachers must be in select suitable teaching materials and methods that would enhance students' comprehension in a particular teaching context. Several authors averred that teachers with enough PCK make essential associations among courses/topics which includes content-based examples during an instructional period (Molise, 2020; Ngwenya & Arek-Bawa, 2020; Shepherd, 2013). They added that it is the responsibility of teachers to know and understand learners' goals and objectives (Weimer, 2006). Magnusson et al. (1999) again emphasized the need for teachers to know what aspects of their subject should be assessed in a particular unit and the methods to be used. Smith (1999) added that teachers who change their classroom practice always come to the realisation that functions of the traditional assessment provide inaccurate information about learners' abilities (Henze & Barendsen, 2019). Lindsjö (2018) states that teachers' PCK is essential for teaching pertinent learners' content. It is essential for Accounting teachers to understand learners' preparedness to develop learning milieus that surge high academic outcomes (Omotayo, 2014). If there is the need to satisfy the requirement of reform in Accounting, then they should refine their PCK.

Henze and Barendsen, (2019), asserted that experience nor explication cannot lead to professional development. They emphasized that practical experience is obligatory to develop learners' experience which can be supplemented by case analysis. PCK aids teachers become aware of learners' divergent needs in order to respond appropriately (Zemba, Starr & Krajcik, 1999). Smith, (1999), revealed that although teachers may know about

difficulties learners face, ignoring misconceptions of learners or struggle to attend to them due to the lack of knowledge on how to help these learners overcome them (Bosu, Asare, & Agormedah, 2019).

Darkwa and Agyei (2021) revealed that instructors themselves developed a much better knowledge of their subject matter after designing and preparing to enact the audio-visual lessons. Turnuklu and Yesildere (2007) aimed at examining pre-service maths teachers' competency of PCK in mathematics. Findings revealed a link between mathematics knowledge and knowledge of mathematics teaching. They added that primary mathematics teachers must be educated from “mathematics knowledge” and “pedagogical content knowledge” aspects.

The findings of the study are inconsistent with a study conducted by Bordoh, Eshun, Kofie, Bassaw, and Kwarteng (2015) who found that most teachers lacked Social Studies content knowledge and their teachings were not directed to the development of attitudes, values, skills, and knowledge. Teachers presented the subject as a mash-up of social sciences, and as a result, pupils were not being raised to be reflective, concerned, and active citizens.

Research Question Two

Research question two examined how accounting teachers deliver their lessons. Results showed that teachers emphasize on students' attention in class, knowledge about classroom activities, know precisely students who do not work, know when students are not on task anymore, clear and precise rules that govern classroom behaviour, assign individual students different tasks, and construct test items based on varying students abilities. Though results showed that teachers had high levels of lesson delivery but assigning students

diverse tasks and allowing faster students to go ahead to the next task were not present in the teacher's mode of lesson delivery.

John et al., (2020), concurred with the study's findings and opined that to make sure that teaching and learning occur, facilitators should engage varied activities such as giving of instruction, demonstration, and conversation. They added that the use of these activities helps ensure effective teaching and learning. Jacob, John, and Gwany (2020) added that when teaching core concepts, principles, and generalisations within the learning subject, teachers may use the lecture technique to transmit fundamental knowledge to their pupils.

Hypothesis One

This hypothesis sought to examine whether teachers' PCK would predict the extent of lesson delivery among accounting teachers. Study findings revealed that PCK accounted for 17.6 percent of the variability in teachers' lesson delivery. This means that 81.4 percent of the variations in pedagogical content knowledge of accounting teachers are explained by other variables. This means that teachers who have high PCK are more likely to be effective in the delivery of their lessons. The null hypothesis that "There is no statistically significant influence of accounting teachers' PCK on lesson delivery" was rejected in favour of its alternative hypothesis.

Study findings concur with a study done by Moh'd et al (2021) who revealed significant differences in the levels of PCK based on teachers' education level and teaching experience. In addition, Lucenario, Yangco, punzalan and Espinosa (2016), found an important difference in the science teacher competencies of the PCK as compared to the conventional group.

Moreover, students showed a significant rise in mean scores with respect to problem-solving skills and conceptual understanding.

However, a study on PCK conducted in Ghana by Azure (2015) examined the effect of mentor teacher's PCK and college tutors on the classroom practice of student teachers in Winneba without exploring how teachers' background profile (age, gender, years of teaching experience) moderate the link between teachers' PCK and lesson delivery. It is against this background that the current study is being conducted to examine the influence of accounting teachers' PCK on their lesson delivery as well as the moderating role of the teacher characteristics. Therefore, the current study explores the effect of accounting teachers' age, gender and years of teaching experience on their PCK and lesson delivery.

Hypothesis Two

The hypothesis aimed at determining whether gender would moderate the connection between teachers' PCK and their lesson delivery. The overall model accounted for 27% of the variations in lesson delivery. The results further showed that the interaction between females and PCK, relative to males is not a significant predictor of lesson delivery. This result implies that gender does not moderate the link between PCK and lesson delivery. In other words, the relationship between PCK and lesson delivery is the same for teachers, irrespective of their gender category.

The study findings are consistent with works done by Obidile and Uzoekwe (2018) who examined the impact of gender on the academic performance of students in line with the teaching method used during an instructional period. It was found that male and female accounting learners

who were taught utilising the discussion method of teaching received higher post-test results. Furthermore, no significant difference in the mean scores of male and female accounting learners taught utilising the discussion mode of instruction. It means that no gender difference was found when teachers adopted the discussion method in teaching accounting (Naseer, 2018). Interestingly, Naseer (2018) found a substantial difference in male and female teachers' opinions regarding dedication, competence, accountability, and professional ethics with female teachers having stronger beliefs. It was suggested that the teaching profession's stature be elevated to make it more appealing as a career choice for male instructors.

The findings of Young, Rush, and Shaw (2009) are inconsistent with the study's findings. They asserted that pedagogical and course content features revealed significant relations between student and instructor gender. Their study concluded that gender bias influences students' perceptions of effective teaching by influencing how they evaluate pedagogical and content characteristics. In the area of social studies, Clifford (2015) revealed that with respect to competencies in the use of the inquiry method, no significant difference was found between male and female teachers (Social Studies).

For example, several researchers have found that the gender of teachers positively influences PCK and academic performance (Appleby, 2014; Feldman, 2009; Mustafa, 2013). However, other studies discovered that teachers' gender did not affect their PCK or how they delivered lessons (Shah & Udgaonkar, 2018; Imogie & Eraikhuemen, 2008; Clifford 2015; Hamdan, Ghaffar & Hwali, 2010). This clearly indicates that there are inconsistencies in the previous study findings. Concerning the teachers' age, it is traditionally

seen as an asset to an individual. Shah and Udgaonkar (2018b) postulated that the teacher's age has both positive and negative impacts on teacher delivery. The researcher claims that teachers lose their excitement for teaching as they age and as their position is elevated.

Hypothesis Three

This hypothesis was to ascertain whether the relationship between PCK and lesson delivery is contingent on the age of the respondents. Study finding showed that about 20 percent of the variances in lesson delivery was accounted for by the model. Further, it was revealed that interaction between age categories 30 – 39 years and PCK was not a significant predictor of lesson delivery. Interaction between age category 40 – 49 years and pedagogical content knowledge was not a significant predictor of lesson delivery. It can be said that age does not moderate the link between PCK and lesson delivery. By implication, the relationship between PCK and lesson delivery does not vary based on the age of the teachers. I fail to reject the null hypothesis that “There is no statistically significant moderating role of age in the relationship between Accounting teachers’ PCK and lesson delivery”.

Findings from the study support work done by Bodhe and Jankar (2015) who found that learners do discriminate between diverse teachers' characteristics. According to this study, a dedicated and intelligent teacher gains respect from learners regardless of age, gender, or classification. Learners place a premium on information, explanation, and clarity. Learners value communication and emphasise the importance of teacher-student relationships as well as an incentive for improved learning. However,

Kaighobadi and Allen (2008) found a statistically significant relationship between age and lesson delivery.

Hypothesis Four

This hypothesis examined whether the relationship between Accounting teachers' PCK and lesson delivery would vary based on the years of teaching experience of the teachers. The result signifies that about 22 percent of the variations in lesson delivery were accounted for by the model. The results further showed that interaction between 6 – 10 years of experience and PCK was not a significant predictor of teachers' lesson delivery. In a similar vein, the interaction between 11+ years of experience and pedagogical content knowledge did not significantly predict teachers' lesson delivery. The results generally imply that the relationship between Accounting teachers' PCK and lesson delivery is not contingent on teachers' years of experience. Put differently the relationship between Accounting teachers' PCK and lesson delivery is similar for teachers, irrespective of their years of teaching experience. Inferring from the results, the null hypothesis which states that "There is no statistically significant moderating role of teaching experience in the relationship between Accounting teachers' PCK and lesson delivery" failed to be rejected.

The work by Shah and Udgaonkar (2018) is not in line with this study's findings. They found that most learners asserted that gender and age were not a barrier in teaching. However, until they realized that the facilitator was operative and concerned with teaching, then they opined that experience has a positive impact on teaching. Nevertheless, female students preferred female teachers because they believe that they are hardworking, sincere, and

compassionate, and interacting with them would be much easier. Unal and Unal (2012) debunked this by asserting that teachers who are experienced most often prefer being in control than beginning teachers while interacting with students when making decisions (Irvine, 2019). However, Adeyemi (2010) disagreed to the link between teachers' educational level, teaching experience, and its impact on their PCK competency and students' knowledge. Mirzagitova and Akhmetov, (2015) added that gender, age, teachers professional experience and qualification does not influence performance of teachers.

Chapter Summary

The chapter has shown that the PCK of Accounting teachers in the Cape Coast metropolis was high. The study also revealed that teachers know exactly classroom activities and deliver effectively during an instructional session. Moreover, gender does not moderate the relationship between PCK and lesson delivery. Again, age does not moderate the relationship between PCK and lesson delivery. Lastly, the link between accounting teachers' PCK and lesson delivery is similar for teachers, irrespective of their years of teaching experience.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

This chapter presents a summary of the study, concludes the study based on the findings, and makes policy recommendations to improve teachers' PCK, and lesson delivery.

Overview of the Study

The main purpose of the study was to examine the influence of accounting teachers' PCK on their lesson delivery as well as the moderation of the teacher characteristics in this relationship in the SHS within Cape Coast Metropolis. The study was guided by six specific objectives namely; 1) assess the PCK of Accounting teachers; 2) examine the level of lesson delivery of Accounting teachers; 3) determine the influence of Accounting teachers' PCK on lesson delivery; 4) moderating role of gender in the relationship between Accounting teachers' PCK and lesson delivery; 5) significant moderating role of age in the relationship between Accounting teachers' PCK and lesson delivery; 6) significant moderating role of teaching experience in the relationship between Accounting teachers' PCK and lesson delivery. The study employed the survey design of which a questionnaire was used to collect the data from the respondents. The sample size of the study was 53 teachers. The data for the research questions were analysed with both descriptive and inferential statistics, particularly, regression analysis.

Summary of Findings

Research question one examined the PCK of Accounting teachers in the Cape Coast Metropolis. Study findings revealed that teachers were knowledgeable in terms of learning theories, systematic presentation of a lesson (teach from concrete to abstract), effective use of rewards, punishments and time during lessons, provided conducive milieu that supports learning, control over negative instances during teaching, choice of appropriate teaching methods and techniques, good preparation of lesson plan, knowledge on the use of appropriate teaching and learning materials and instructional programme. Though pedagogical content knowledge was high among accounting teachers, teachers' knowledge about learning theories was seen as the dominant pedagogical knowledge among respondents.

Research question two examined how accounting teachers deliver their lessons. Results showed that teachers emphasize on students attention in class, knowledge about classroom activities, know precisely students who does not work, know when learners are not on task anymore, clear and precise rules that govern classroom behaviour, assign individual students different task, and construct test items based on varying students abilities. Though results showed that teachers had high levels of lesson delivery but assigning students diverse tasks and allowing faster learners to go ahead to the next task was not present in the teacher's mode of lesson delivery.

It was found that Pedagogical content knowledge accounted for 17.6 percent of the variability in teachers' lesson delivery. This means that 81.4 percent of the variations in pedagogical content knowledge of Accounting teachers are explained by other variables. This means that teachers who have

high PCK are more likely to be effective in the delivery of their lessons. The null hypothesis that “There is no statistically significant influence of accounting teachers’ PCK on lesson delivery” was rejected in favour of its alternative hypothesis.

Research hypothesis two aimed at determining whether gender would moderate the link between teachers’ PCK and their lesson delivery. The overall model accounted for 27% of the variations in lesson delivery. The results further showed that the interaction between females and PCK, relative to males is not a significant predictor of lesson delivery. This result implies that gender does not moderate the association between PCK and lesson delivery. In other words, the relationship between PCK and lesson delivery is the same for teachers, irrespective of their gender category.

Concerning research hypothesis three, results showed that about 20 percent of the variances in lesson delivery were accounted for by the model. Further, it was revealed that interaction between age categories 30 – 39 years and pedagogical content knowledge was not a significant predictor of lesson delivery. Interaction between age category 40 – 49 years and PCK was not a significant predictor of lesson delivery. It can be said that age does not moderate the relationship between PCK and lesson delivery. By implication, the relationship between PCK and lesson delivery does not vary based on the age of the teachers. The study failed to reject the null hypothesis that “There is no statistically significant moderating role of age in the relationship between Accounting teachers’ PCK and lesson delivery”.

Research hypothesis four examined whether the relationship between Accounting teachers’ PCK and lesson delivery would vary based on the years

of teaching experience of the teachers. The result signifies that about 22 percent of the variations in lesson delivery was accounted for by the model. The results further showed that interaction between 6 – 10 years of experience and PCK was not a significant predictor of teachers' lesson delivery. In a similar vein, the interaction between 11+ years of experience and pedagogical content knowledge did not significantly predict teachers' lesson delivery. The results generally imply that the relationship between accounting teachers' PCK and lesson delivery is not contingent on teachers' years of experience. Put differently the relationship between accounting teachers' PCK and lesson delivery is similar for teachers, irrespective of their years of teaching experience. Inferring from the results, the null hypothesis which states that "There is no statistically significant moderating role of teaching experience in the relationship between Accounting teachers' PCK and lesson delivery" failed to be rejected.

Conclusions

Though pedagogical content knowledge was high among Accounting teachers, teachers' knowledge about learning theories was seen as the dominant pedagogical knowledge among teachers. Also, it was seen that teachers had high levels of lesson delivery but assigning learners diverse tasks and allowing students who work faster to proceed to the next task were not present in the teacher's mode of lesson delivery. Gender, age, and teaching experience did not moderate the relationship between teachers' PCK and their lesson delivery. It can be concluded that PCK and the level of lesson delivery of Accounting teachers was high. The small sample size might have been the

reason for gender, age, and teaching experience not moderating the relationship between PCK of teachers and their lesson delivery

Recommendations for Policy and Practice

The study made the following recommendations:

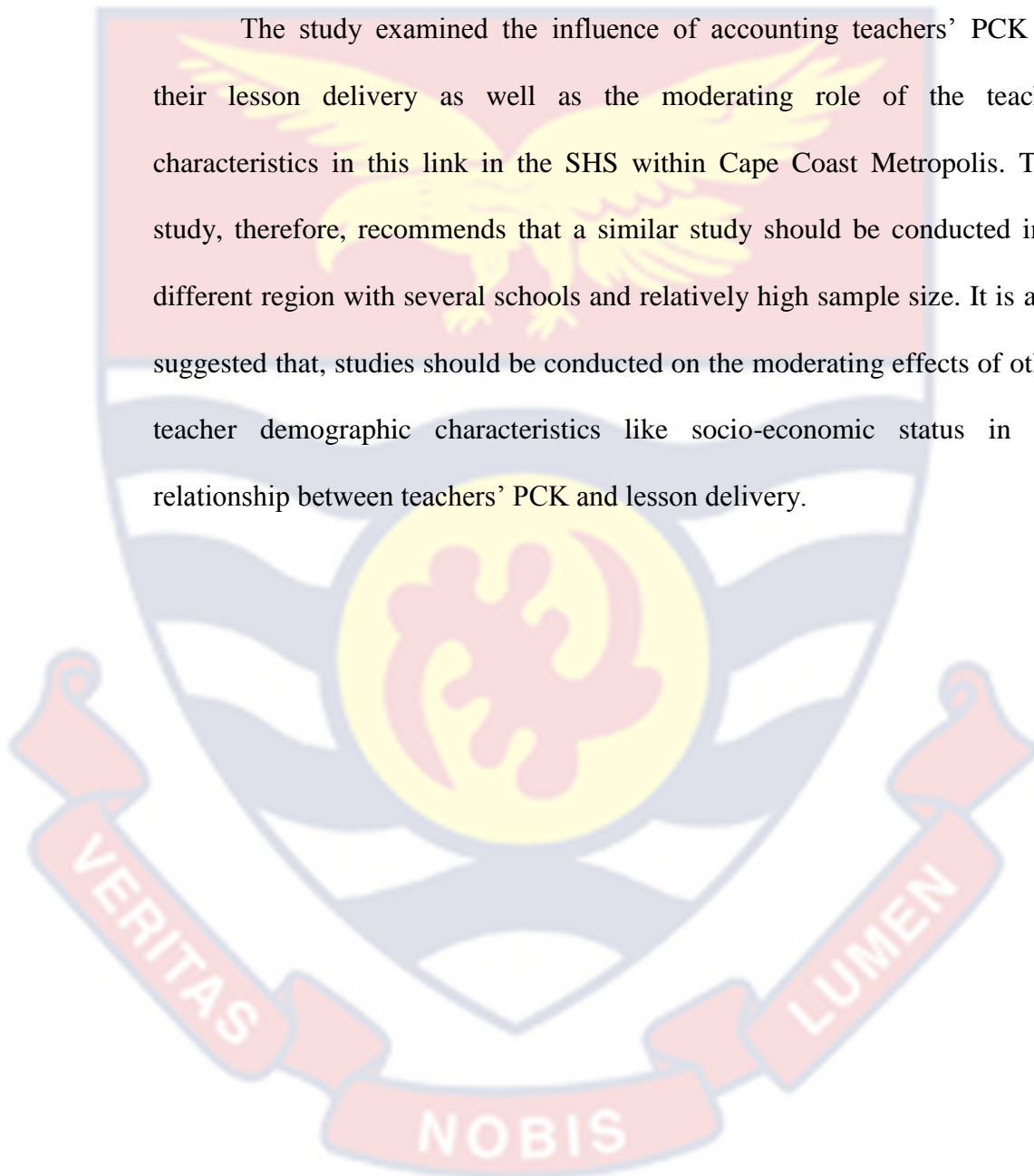
This study makes key recommendations based on the findings to improve PCK, and lesson delivery of Accounting school teachers.

1. Teacher education programs need to offer content courses that provide accounting teachers with opportunities to review fundamental topics taught in secondary school classes.
2. Though results showed that teachers had high levels of lesson delivery assigning learners diverse tasks and allowing students who work faster to proceed to the next task was not present in the teacher's mode of lesson delivery. It is recommended that head teachers should supervise teachers' lesson plans and lessons in other to ensure high-quality lesson delivery.
3. The Ministry of Education (MoE), and Ghana Education Service (GES) should work in collaboration with the curriculum designers, circuit supervisors, head teachers, and teachers on the appropriate means of using teaching and learning resources during an instructional session.
4. Since the pedagogical content knowledge of teachers accounted for 17.6 percent of the variability in teachers' lesson delivery. The Ministry of Education (MoE), and Ghana Education Service (GES) should frequently organize in-service training for teachers in order to keep them abreast of current pedagogies of teaching Accounting.

5. Attention should not be given to teachers' age, gender and years of teaching experience when organizing workshops and seminars for Accounting teachers

Recommendation for Future Studies

The study examined the influence of accounting teachers' PCK on their lesson delivery as well as the moderating role of the teacher characteristics in this link in the SHS within Cape Coast Metropolis. This study, therefore, recommends that a similar study should be conducted in a different region with several schools and relatively high sample size. It is also suggested that, studies should be conducted on the moderating effects of other teacher demographic characteristics like socio-economic status in the relationship between teachers' PCK and lesson delivery.



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APPENDICES

APPENDIX A

UNIVERSITY OF CAPE COAST

DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES

EDUCATION

QUESTIONNAIRE FOR SENIOR HIGH SCHOOLS ACCOUNTING

TEACHERS

Dear Sir/Madam,

I am a final year student conducting a survey as part of my thesis work on the topic: "Influence of Accounting Teachers Pedagogical Content Knowledge on Lesson delivery; the moderating role of teacher Characteristics in the Cape Coast Metropolis".

You are kindly requested to read through the items and respond to them as frankly and objectively as possible. Your responses will be treated confidentially and be used solely for academic purpose. Do not write your name on the questionnaire since this is not a test and you will not be identified with the results. Thank you for taking time to help with this research.

Instructions: Please tick (✓) the box where applicable

SECTION A

Background information of the respondents (Teacher Characteristics)

1. Gender

Male { }

Female { }

2. Age range

20 – 29 { }

30 – 39 { }

40 – 49 { }

50 – 59 { }

60+ { }

3. Highest Academic qualification

HND { }

Bachelors' Degree { }

Masters' Degree { }

Professional Certificates { } (eg. ICA, ACCA, CIMA)

4. Highest teaching qualification

None { }

Cert A { }

Diploma in Education { }

PGCE/PGDE { }

B. Ed { }

M.Ed/ Mphil { }

5. Number of years teaching Accounting at the Senior High School Level

1 – 5 { }

6 – 10 { }

11 – 15 { }

16+ { }

Section B: Content Knowledge, Pedagogical Knowledge, Pedagogical**Content Knowledge and Lesson / Instructional delivery**

Use the scale below to indicate the extent to which you agree or disagree with the following statements.

SD = Strongly Disagree

D = Disagree

A = Agree

SA = Strongly Agree

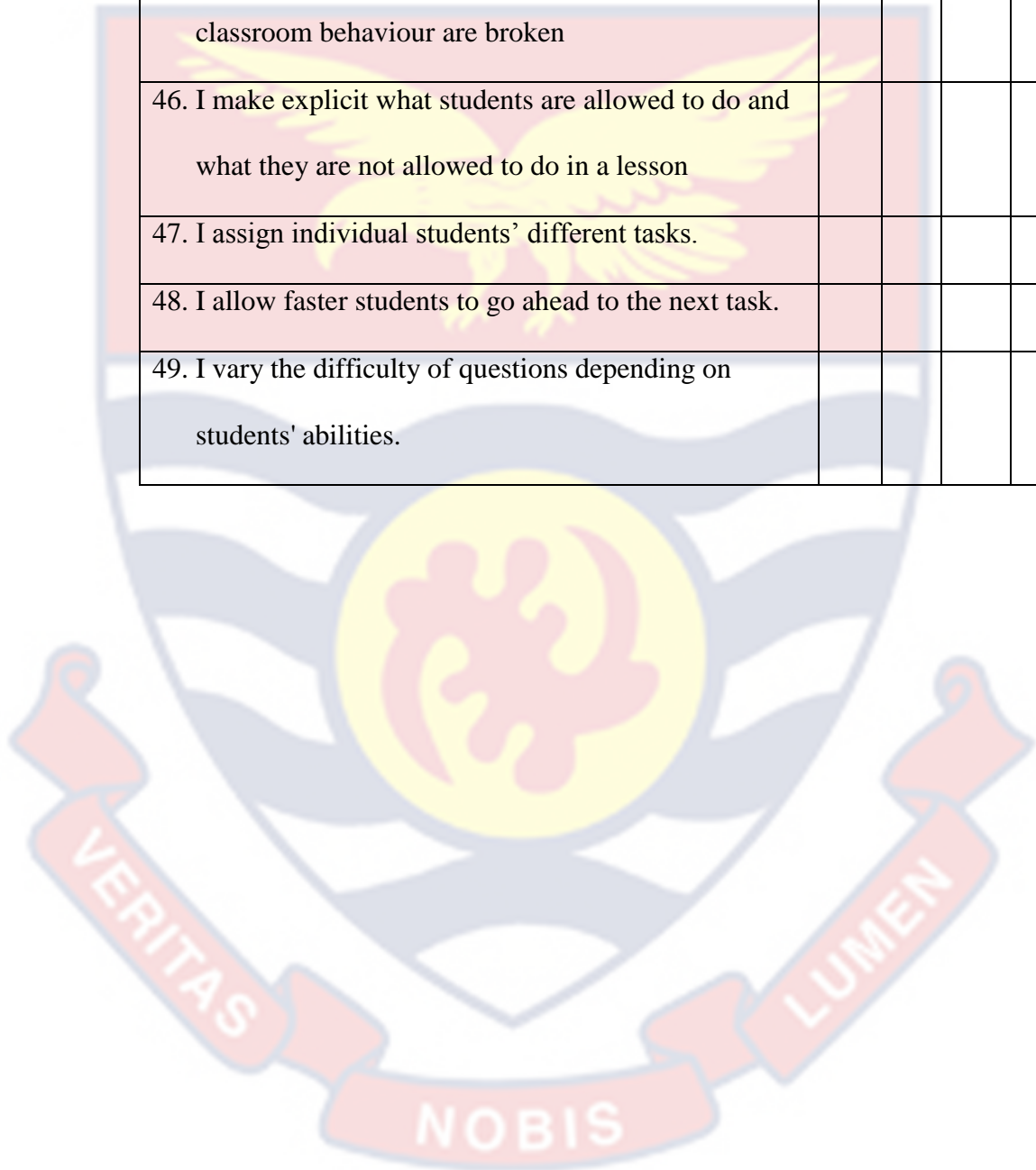
Content Knowledge	SA	A	SD	D
6. I have knowledge about relation, rule and formula in my lessons				
7. I have knowledge about the context of my lesson				
8. I know the critical points of my lessons				
9. I know the theories in my lesson				
10. I know the basic definitions in my lesson				
11. I pursue the last improvement regarding teaching lessons				
12. I can recognise lacking areas related to my lessons				

Pedagogical Content Knowledge	SA	A	SD	D
13. I can correct as necessary in accordance with students' feedback				
14. I can use question-answers activities during lessons				
15. I can organize a suitable learning environment for students				

16. I can begin different activities to motivate students for lessons				
17. I can present systematically in contexts of lessons (from concrete to abstract-... etc.-)				
18. I know how to connect with students outside the classroom				
19. I prepare lesson plans considering the important points of topics				
20. I can use suitable learning and teaching instruments				
21. I can construct a democratic environment that provides self-expression of students				
22. I can control negative situations while teaching lessons				
23. I can effectively use award, punishment and reinforcers				
24. I try to understand concepts that exemplify with daily life for students in the lesson.				
25. I can use time effectively in the lesson				
26. I know how to assess students' performance in the classroom				
27. I can effectively use my voice in the lesson				
28. I have knowledge about learning theories				
29. I can select appropriate teaching methods for students				

30. I have knowledge about the instructional programme				
31. I can control my emotions during lessons				
32. I know which teaching methods and techniques to use for the topic				
Pedagogical Knowledge	SA	A	SD	D
33. I can notice misconception of students in the course of teaching a new topic				
34. I can determine misconceptions of students during teaching new topics				
35. I can prepare appropriate lesson plans in accordance with the point that the students may be pressured in my lessons				
36. I can meet the difficulties of students during my lesson				
37. I can determine the point that the students may be pressured in my lessons in advance				
38. I can select problems suitable for teaching contexts in my lesson				
39. I can make connection among topics in my lesson for students				
Lesson Delivery	SA	A	SD	D
40. I know exactly what happens in the classroom.				
41. I check that my students are paying attention				

42. I know exactly who does not work.				
43. I know when students are not on task any more.				
44. I make explicit the rules for classroom behaviour.				
45. I make explicit what will happen when the rules for classroom behaviour are broken				
46. I make explicit what students are allowed to do and what they are not allowed to do in a lesson				
47. I assign individual students' different tasks.				
48. I allow faster students to go ahead to the next task.				
49. I vary the difficulty of questions depending on students' abilities.				



APPENDIX B

NORMALITY TESTS

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
PCK	.109	48	.200*	.962	48	.127
Lesson_delivery	.112	48	.178	.970	48	.253

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

