UNIVERSITY OF CAPE COAST

ACCOUNTING TEACHERS' SELF-EFFICACY BELIEFS IN TEACHING FINANCIAL ACCOUNTING IN THE KUMASI METROPOLIS

CHARITY TAKYI

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BY

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DECLARATION

Candidate's Declaration

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

Candidate's Signature …… Date……...

Name: Charity Takyi

Supervisor's Declaration

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

Principal Supervisor's Signature …… Date…….

Name: Alhaji Prof. Mumuni Baba Yidana

ABSTRACT

This study investigates the self-efficacy beliefs of financial accounting teachers in the Kumasi Metropolis, where they teach financial accounting in senior high schools. Employing a quantitative approach and utilising a descriptive survey design, the study sampled 135 financial accounting teachers. Data collection involved a 5-point Likert scale questionnaire ranging from strongly agree to strongly disagree. Subsequently, the gathered data underwent analysis employing both descriptive statistics (mean and standard deviation) and inferential statistics (ANOVA and independent t-test). The study shows that financial accounting teachers exhibit high self-efficacy beliefs in classroom management and instructional strategy, whereas their beliefs in student engagement are moderate. Notably, there is no statistically significant difference observed in gender regarding teachers' self-efficacy beliefs in student engagement and instructional strategy. However, a significant difference exists between gender and teachers' self-efficacy beliefs in classroom management. Furthermore, the study finds no statistically significant difference in teachers' self-efficacy beliefs based on teaching experience and age. The study recommends that financial accounting teachers should participate in peer tutoring and collegial learning to adopt vicarious learning styles that enhance their confidence levels in instructional strategy and student engagement when teaching financial accounting.

KEYWORDS

Classroom Management

Instructional Strategy

Student Engagement

Teachers' Self-efficacy beliefs

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DEDICATION

To my late mother and my uncle, Mrs. Victoria Ntim and Dr. Gyasi Badu

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CHAPTER ONE

INTRODUCTION

Background to the Study

Globally, teachers within the educational sector lack confidence in their ability to instruct and this has an impact on the academic success of their students. Such low-efficacy beliefs have been regarded as peculiar in the teaching profession because they are most likely to exacerbate a student's subpar academic performance in schools. (Tschannen-Moran & Barr, 2004). It has been argued that the teacher's degree of self-efficacy affects pupils' performance, but there is insufficient empirical support for this claim.

The concept of self-efficacy is important for teacher effectiveness because it refers to teachers' confidence in their ability to successfully carry out instructional duties (Goddard et al., 2000). Bandura (1997) asserts that mastery experiences, social support perceptions and the interpretation of feedback from teaching experiences shape teachers' self-efficacy beliefs. According to Jerald (2007), educators who possess a strong sense of self-efficacy are more likely to demonstrate proactive behaviours, including effective organisation, strategic planning and openness to novel ideas. Furthermore, they perceive problems as chances for personal development, showcasing their ability to bounce back and persist in the midst of obstacles (Bandura, 1997).

One of the most crucial elements in every educational setting is a capable and efficient teacher. According to Whitebook (2014), the teacher plays a crucial role in transmitting information to students. As a result, students either benefit or suffer from the quality of their teacher's teaching.

Today's educational research widely discusses and emphasizes the importance of the teacher's role in education. Just as Schleicher (2012) notes, the role teachers play in the development of any educational system should not be taken for granted, as teachers perform both managerial and instructional functions in the school.

The managerial role of teachers is an essential aspect of the teaching and learning process because they are involved in the organisation and planning of resources to monitor the progress of students, maximise efficiency and prevent potential problems. For example, one of teachers' managerial responsibilities is to facilitate learning for pupils in the classroom through practices and guidelines that produce a hierarchy of expectations necessary for fostering a positive learning environment (Burden, 2020). Although the managerial role is often reduced to just maintaining order, classroom management is much more than that because it includes preparing and maintaining the instructional setting in order to accomplish educational objectives (Ratcliff et al., 2010).

The instructional role, on the other hand, is largely goal-oriented, task-dependent and requires a certain level of knowledge that is rooted in a set of beliefs and attitudes (Huang, Yin, Jin & Wang, 2022). Thus, this is often pursued in numerous ways; however, teachers have the tendency to favour modes that complement their personalities, the teaching and learning materials in use, learner expectations and the prescriptions of school administrators. Additionally, a teacher's contribution to student engagement enhances the focus, interest, enthusiasm, hope and passion that students display during learning or instruction (Groccia, 2018). According to Aliyu and Talib (2022),

when students are curious, engaged, or inspired, learning tends to improve, whereas when they are bored, disinterested, or disgruntled, learning tends to suffer.

However, Yang, Bear and May (2018) highlight that greater student engagement is a typical instructional objective. Although teachers play an important function in the educational system, it is ultimately their effectiveness that results in the desired educational outcome (Liu, Bellibas & Gümüş, 2021). Teachers' personal efficacy beliefs are a critical component of teacher effectiveness. Efficacy is essentially the teacher's belief in his or her capabilities to attain a certain level of success in a particular task (Bandura, 1997). Goddard et al. (2000) reiterate that the hiring and retention of the brightest teachers is not enough; rather, they must believe that they are capable of meeting the demands of the task at hand. Therefore, self-efficacy would help determine to a large extent how teachers behave, think, feel and motivate themselves. This is vital as it influences the teachers' approach to teaching and its corresponding effects on students (Rubie-Davies, Flint & McDonald, 2012).

The dimensions of classroom management, instructional strategy and student engagement determine teacher efficacy (Liu, Bellibas & Gümüş, 2021). The establishment of favourable learning environments that promote academic development is a crucial aspect of effective classroom management (Ratcliff et al., 2010). Instructional techniques refer to a variety of methods used to improve students' comprehension and involvement (Groccia, 2018). In order to cultivate excitement, interest and active participation in learning

activities, it is crucial to prioritise the development of student engagement (Aliyu & Talib, 2022).

According to Tschannen-Moran and Hoy (2007), the ability of a teacher to influence students' physiology, emotions and social situations, as well as their teaching experiences, all contribute to their sense of self-efficacy. According to Bandura (1997), self-efficacy is effective through the teachers' mastery of teaching experiences. He contends that having a powerful sense of efficacy demands experience in overcoming various barriers through persistent efforts. Such repeated setbacks in pursuit of excellence build a strong belief that success requires sustained effort. This learning process instills in teachers the spirit of perseverance in the face of adversity.

Jerald (2007), in his review of self-efficacy beliefs amongst teachers, posits that a teacher's self-efficacy belief is directly connected to certain positive behaviours. He adds that a strong sense of efficacy results in increased levels of organisation, planning and receptivity to fresh and creative ideas. Additionally, teachers are prone to experimenting with new methods in hopes of improving the plight of students and when things do not go as planned, they tend to be persistent and resilient while being less critical of students. Bandura (1994) further emphasized that teachers, confident in their abilities, view tasks as challenges to conquer rather than obstacles to avoid. He concludes that such beliefs foster interest and commitment, which are deeply ingrained in all activities.

As teachers' self-efficacy beliefs centre on their perceptions of their strengths and capabilities to promote appropriate behaviours, even in the absence of actual skills, it can also negatively affect their motivation to

perform, the goals they establish, the standards they hold for students and their tenacity and resiliency in the face of difficulties (Wolters & Daugherty, 2007). Therefore, teachers who doubt their efficacy tend to avoid challenging assignments that they view as threats. They often have low expectations, which ultimately result in a lack of commitment to the targets they set for themselves. In times of difficulty, they concentrate on their weaknesses rather than focusing on achieving success.

In Ghana, the efficacy of teachers and the educational system in general have been an issue of great importance in recent times, especially with the decline in the standard of education over the last decade (Akyeampong, 2010). While governments have implemented many initiatives over the years to raise standards, it seems the evidence on the ground suggests otherwise. Records from the West Africa Examination Council indicate a repeated decline in terms of students' performance. In 2019, about 60 percent of high school candidates failed the West Africa Examination Council exam (WAEC, 2022). Since the country's educational system and the quality of its citizens mirror the image of its future, all facets of education in Ghana have been called into question.

Literature on accounting education continuously indicates that the performance of learners in accounting (as a subject) leaves much to be desired. This problem persists because accounting education remains content-based and has been described as overly technical for students to grasp its concepts and principles. However, teaching methodologies thrive to effectively circumvent this problem and this ultimately rests on the teachers'

belief in their capacity to favourably influence the educational system and the behaviour of students (Apostolou et al., 2001).

Again, some studies have indicated that age, gender and experience have an effect on teaching (Klassen & Chiu, 2010). It appears that teachers with more years of teaching experience typically outperform those with fewer years of experience. Also, the age and gender of teachers have yielded conflicting results with respect to their efficacy (Shaukat, Vishnumolakala & Al Bustami, 2019). While some researchers supportthe idea that male teachers are more efficacious than female teachers, others think otherwise (Ahmad, Khan & Rehman, 2015). Furthermore, Bar et al. (2006) and Willis and Todorov (2006) added that a well-dressed, clean and neat teacher produces a good first impression, draws the attention of students and facilitates further learning.

Again, several studies have shown that the efficiency of a teacher is primarily influenced by his or her experience in the first few years of teaching (Clotfelter, Ladd & Vigdor, 2007). According to Boyd et al. (2011), improvement occurs over the first 4 or 5 years, but they pointed out that this is an average and some less experienced teachers improve much more quickly than others. Many of the studies that revealed student achievement was influenced by teachers' years of experience identified these effects only in the first 3 years of a teacher's career: "The average teacher is at his or her worst during the first year in the classroom, gets better in the second year, a little better in the third year and then never gets any better after that" (Jacob, 2012, p. 3).

Conducting this study within the Kumasi Metropolis is crucial because it addresses a regional educational concern and offers context-specific insights into teacher efficacy and student progress in financial accounting. Ghana's largest metropolitan area, the Kumasi Metropolis, has a wide range of socioeconomic and educational traits. Understanding the distinct obstacles encountered by both teachers and students within this particular setting will facilitate the formulation of focused treatments aimed at refining pedagogical approaches and augmenting academic performances.

Teachers' self-efficacy beliefs are crucial due to the belief that they significantly influence student learning outcomes (Ghasemboland, 2014). Therefore, the study seeks to assess the self-efficacy beliefs of financial accounting teachers in senior high schools in the Kumasi Metropolis. It is envisaged that any findings made would serve as a means to enhance Ghana's educational outcomes for better development.

Statement of the Problem

In the global discourse on education, it is becoming increasingly important to consider teachers' self-efficacy since it emerges as a crucial determinant of student success. Although there have been attempts to improve senior high school (SHS) education in Ghana, there are still inequalities in students' academic performance, namely in the field of financial accounting. The education system in Ghana has experienced a downturn, as evidenced by reports from the West African Examination Council (WAEC). These reports highlight a significant number of students failing financial accounting examinations (Etsey, 2005; Ashie, 2015).

According to the Chief Examiner's report, the performance in financial accounting in 2018 was found to be below average and succeeding years have shown only slight increases (WAEC, 2018). Despite a general upward trend in pass rates between 2019 and 2020, there persists a noticeable disparity in academic performance throughout various districts, municipalities and metropolitan areas, with a special emphasis on the Kumasi Metropolitan Assembly (KMA).

Table 1: Evidence of WAEC Candidates' Academic performance in Financial Accounting in Kumasi Metropolis

Year	Number of candidates who sat for the examination	Number of candidates who passed	Percentage of candidates who passed	Number of candidates who failed	Percentage of candidates who failed
2018	1728	779	45.08	945	54.68
2019	1841	719	39.05	1082	58.88
2020	4429	3024	68.27	1445	32.62

Source: WAEC (2022).

Table 1 shows the academic performance of senior high school candidates in financial accounting in the Kumasi Metropolis from 2018 to 2020. Although there was a notable rise in the number of candidates who completed the examination between 2018 and 2020, it is important to note that the proportion of candidates who did not pass also exhibited considerable fluctuations over this period.

In light of these fluctuations, it is necessary to conduct a study into the fundamental elements that contribute to students' academic performance in the field of financial accounting, with a specific focus on teacher efficacy. Significantly, the self-efficacy beliefs of teachers in crucial domains such as

student engagement, instructional strategy and classroom management have a profound impact on the education of students and their academic performances.

Combing through the literature, it appears there is limited research on teacher self-efficacy in Ghanaian environments, particularly in the subject of financial accounting. The majority of the research on teacher self-efficacy that has already been done has concentrated on broad dimensions of teaching efficacy, paying little regard to the unique circumstances of financial accounting education in Ghana. While some studies have used the Teacher Sense of Efficacy Scale (TSES) model to examine aspects of teacher self-efficacy, such as student engagement and classroom management (Adjei, 2018; Boateng & Sekyere, 2018), these studies have not fully addressed the particular difficulties faced by financial accounting teachers.

Furthermore, pre-service teachers teaching cost accounting have been the primary focus of the few studies that have looked into teacher efficacy in financial accounting education (Kwarteng & Sarpong, 2021). However, this study is focused on teaching financial accounting to in-service teachers, so a new strategy is required. Furthermore, there may be substantial conceptual differences between the foundations of cost accounting and financial accounting, which could provide inconsistent results.

According to Ross, Cousins and Gadella (1996), subject matter and student demographics have an impact on teachers' self-efficacy, which emphasises the importance of doing context-specific research. There is a knowledge vacuum about how teachers' efficacy beliefs affect their teaching practices and student outcomes in this particular subject area because there

has been little study on teacher efficacy in financial accounting, especially in the Kumasi Metropolis.

Furthermore, results from studies in other domains cannot be immediately applied to financial accounting due to the context-specific nature of teacher self-efficacy, as noted by Bandura (1997) and Hoy, Hoy and Davis (2009). Thus, focused research is required to investigate the special difficulties and prospects of financial accounting education in the Kumasi Metropolis.

Last but not least, it appears that there are no studies on teacher efficacy in financial accounting in Kumasi Metropolis. These gaps make it important to obtain insights into the teaching efficacy of financial accounting teachers to foster the action that must be taken by educational researchers to confront the deteriorating academic performance of students in financial accounting.

Purpose of the Study

The current study looks at the self-efficacy beliefs of Accounting teachers at selected senior high schools in the Kumasi Metropolis.

Objectives of the Study

The study sought to achieve the following objectives. The objective was to:

1. assess accounting teachers' classroom management self-efficacy beliefs in teaching financial accounting.
2. examine accounting teachers' instructional strategies and self-efficacy beliefs in teaching financial accounting.
3. analyse accounting teachers' student engagement, self-efficacy and belief in teaching financial accounting.

Research Questions

The following research questions were developed to guide the study:

1. What are financial accounting teachers' classroom management self-efficacy beliefs in teaching financial accounting?
2. What are financial accounting teachers' instructional strategies and self-efficacy beliefs in teaching financial accounting?
3. What are financial accounting teachers' student engagement self-efficacy beliefs in teaching financial accounting?

Research Hypotheses

The study tested the following research hypotheses:

1. H_0: There is no statistically significant difference between the self-efficacy beliefs of financial accounting teachers based on their gender.

   H_1: There is a statistically significant difference between the self-efficacy beliefs of financial accounting teachers based on their gender.
2. H_0: There is no statistically significant difference in the level of self-efficacy beliefs of financial accounting teachers based on their age.

   H_1: There is a statistically significant difference in the level of self-efficacy beliefs of financial accounting teachers based on their age.
3. H_0: There is no statistically significant difference in the level of self-efficacy beliefs of financial accounting teachers based on their teaching experience.

   H_1: There is a statistically significant difference in the level of self-efficacy beliefs of financial accounting teachers based on their teaching experience.

Significance of the Study

This study holds substantial significance for various stakeholders within the educational sector, particularly in enhancing the teaching experience of accounting teachers in financial accounting. By delving into the challenges encountered by teachers in this field, the study is poised to shed light on areas for improvement, thereby bolstering teachers' confidence in their instructional abilities. Consequently, the anticipated findings could have a direct impact on students' performance in financial accounting, contributing to overall academic success.

Moreover, the results of this study are expected to inform the education and development of financial accounting teachers, offering valuable insights into enhancing their instructional strategies, student engagement techniques and classroom management skills. This, in turn, could pave the way for the design and implementation of targeted interventions to support teachers in effectively delivering financial accounting instruction. Additionally, the study's outcomes may contribute to the advancement of knowledge in the domain of teachers' efficacy, offering nuanced understandings of their perceptions and practices in senior high school education.

Furthermore, the findings of this research have the potential to inform curriculum developers about designing appropriate interventions to improve the instructional strategies used by accounting teachers. By addressing fundamental issues faced by educators in the classroom, the study aims to bolster teachers' self-confidence, ultimately leading to enhanced teaching practices and improved student outcomes in financial accounting. In essence, the implications of this study extend beyond the classroom, encompassing

broader educational reforms and advancements in financial accounting instruction.

Delimitation

This study is delimited to examining the self-efficacy beliefs of financial accounting teachers within a specific context, namely selected senior high schools in the Kumasi Metropolis. To conduct a comprehensive assessment, the study uses the Teacher Self-Efficacy Model, which Tschannen-Moran and Hoy (2001) proposed and employs the extended version of the teachers' sense of efficacy scale. Although the Ashanti Region hosts numerous senior high schools, this study specifically targets those offering business programmes within the confines of the Kumasi Metropolis, where financial education is taught. This deliberate focus allows for a more concentrated investigation into the self-efficacy beliefs of financial accounting teachers within a defined geographical area and educational setting.

Limitations

This study is limited by its descriptive nature, solely presenting data without making predictions. The utilisation of a closed-ended questionnaire restricted respondents from expressing diverse opinions that could have enriched the study. Consequently, the findings may not be fully representative of all financial accounting teachers in Ghana. The current study confines its scope to a specific sample, while a larger sample size could offer broader perspectives. This limitation was lessened by considering a larger sample for the study to make generalisation possible.

The use of questionnaires to gather data posed a main limitation to the study, as respondents might be dishonest or not answer truthfully, especially

on sensitive questions that might affect the study. However, the confidentiality of the respondents was assured, which would make them provide accurate information.

Operational Definition of Terms

The following terms are defined as suitable for the study:

Teachers' self-efficacy belief: This term describes the confidence level of teachers in the implementation of classroom activities.

Student Engagement: This term refers to teachers' ability to increase student participation in classroom lessons by raising students' levels of interest, passion and enthusiasm in teaching and learning.

Instructional Strategy: This is also the teacher's ability to use pedagogical knowledge to utilise the teaching and learning material in the classroom.

Classroom Management: refers to the ability of teachers to organise and plan the use of teaching and learning resources to achieve efficiency in classroom activities.

Organisation of the Study

This study was divided into five chapters. Chapter one highlighted the background to the study, statement of the problem, purpose of the study, research questions, limitations and delimitation. Chapter two looked at relevant literature concerning the study, consisting of the introduction, theoretical framework and empirical review. Chapter three addressed the research methods which included research design, study area, population, sampling procedure, instrument, data collection procedure and data processing and analysis. Chapter four presented the results and discussion from the data

collected. Finally, Chapter five presented the summary, conclusions and recommendations drawn as well as suggestions for further research.

CHAPTER TWO

LITERATURE REVIEW

Overview

The intent of this study was to ascertain the degree of self-efficacy beliefs held by accounting teachers regarding teaching financial accounting. The literature on the self-efficacy beliefs of accounting teachers when teaching financial accounting is described in this chapter. This chapter is then divided into sub-themes. The first one is the theoretical framework, which examined the social cognitive theory as the primary theory supporting the study and went on to thoroughly evaluate the many ideas of self-efficacy, classroom management, instructional strategy and student engagement. The second sub-theme focused on the empirical review and the chapter concluded with a conceptual framework and a chapter summary.

Theoretical Review

Social Cognitive Theory (SCT)

Bandura (1986) developed the Social Cognitive Theory (SCT), providing the theoretical foundation for this investigation. According to Bandura (1986, 1997), the SCT postulates that behaviour, cognition and other personal factors as well as the environment interact to influence one another through the process of reciprocal determinism.

Bandura SCT expands on the behaviourism theory by emphasising the importance of behavioural, environmental and individual (cognitive) aspects in the learning process (Harinie, Sudiro, Rahayu & Fatchan, 2017). Hjelle and Ziegler (1992) assert that Bandura's theory of learning understands the constant reciprocal interaction between these three elements as one of the most

important physiological functions. Individual cognitive activities can influence cognitive behaviour and vice versa, the environment can influence individual cognitive activities and the environment can influence cognitive processes (Harinie et al., 2017).

Bandura, among other scholars, highlights how people's behaviours can affect the environment and produce desired consequences by way of their beliefs in their abilities (Stajkovic & Luthans, 2003). The self-efficacy, or confidence in one's talents, of an individual is crucial to social cognitive theory. According to Bandura, factors that affect the adoption of behaviour include self-efficacy, having appropriate resources, having realistic expectations for the results and perceptions of possibilities and obstacles.

Bandura (1991) provides a thorough philosophical study as well as empirical data on the relationship between self-efficacy and socio-cognitive factors, or SCT and how this affects people's motivation, capacity for change and ability to adapt.

According to Bandura's interpretation of social cognitive theory, a person's sense of self-efficacy is among the most important factors affecting how they behave. "Personal efficacy beliefs are the primary determinant of human agency. People will not make an effort to bring about change if they feel powerless to affect change," Bandura (1997), p. 3.

A sense of self-efficacy is the confidence that one can plan and carry out the courses of action required to be formed in a specific setting (Bandura, 1997). The belief that one can accomplish a task, particularly under challenging conditions or surroundings, is known as self-efficacy. Social cognitive theory highlights the relationship between an individual's

competence and their surroundings, thereby aiding in the development of their sense of efficacy. SCT defines "social" settings as situations where individuals assess their own abilities in comparison to those of others and how well they function in a certain environment.

SCT specifies factors influencing human action and defines several fundamental human capabilities through which cognitive motivational processes operate to initiate, carry out and maintain work behaviour, in contrast to other cognitive theories of work motivation that focus on process-oriented analyses of factors influencing the relationship between human action and environment (Stajkovic & Luthans, 2003). According to their argument, the SCT explains the individual (individuals' unique personal characteristics, such as ability), the environment (organisations' behaviour in terms of the reciprocal causation between the environment, such as performance) and the behaviour itself (previously successful or unsuccessful performance).

The social cognition theory promotes a specific kind of expectation known as the expectation of outcomes, which is distinct from the expectation of efficacy. The expectation of effectiveness (Bandura, 1986) is the belief that one can organise the necessary procedures to execute a task. According to Fives and Buehl (2009), social cognitive theory is important because it emphasizes how one's environment and the outside world influence their beliefs.

Self-efficacy is a notion that is specific to an activity, as opposed to other concepts like "self-such," "self-concept," "self-worth," and "self-esteem." Generally speaking, it is thought that having a strong sense of self-worth is a quality that represents one's emotional self-evaluation (such as

sentiments of self-worth or self-likeness). On the other hand, self-efficacy is a task-competency assessment that is not always an evaluation. (Gist & Mitchell, as referenced in Tschnnen-Moran, Hoy & Hoy, 1998).

None of the beliefs that influence behaviour more strongly or widely than people's decisions about their ability to shape circumstances that have an impact on their lives. Human agency relies on the self-efficacy mechanism, according to Bandura (1982, 1986). Self-evaluations of one's operational capacity are among the proximal predictors of one's behaviour, thinking processes and feelings or responses to circumstances (Bandura, 1986). According to Bandura, people's perceptions of their own efficacy influence both the amount of effort they choose to put into activities and how long they can tolerate challenges and failure experiences. The way that people view their abilities also affects whether or not they engage in self-destructive or constructive thought patterns, as well as how nervous and sad they become when they anticipate and experience negative outcomes.

According to Luthans and Peterson (2002), it is highly likely that those who have a high sense of self-efficacy for a certain task will perform better than those who have a low sense of self-efficacy. Goal-setting and other motivational techniques, such as self-efficacy, tend to produce less noticeable improvements in performance. They found that motivation for the work also depends on one's sense of self-efficacy. According to social cognitive theory, motivation at work can come from both internal and external sources.

Social Cognitive Theory (SCT) can be linked to the objectives of assessing accounting teachers' classroom management self-efficacy beliefs, examining instructional strategies and self-efficacy beliefs, and analysing

student engagement, self-efficacy, and belief in teaching financial accounting. According to Govindaraju (2021), behavioural factors, environmental factors, and personal factors all affect people's behaviour. In this case, the personal factors include the accounting teachers' self-efficacy beliefs, while the environmental factors include the classroom environment and the instructional strategies used. The behavioural factors include the teachers' behaviour in the classroom and their engagement with students.

Examining the teachers' personal characteristics, such as their assurance in their ability to manage the classroom and their capacity for maintaining discipline, can help link the assessment of accounting teachers' classroom management self-efficacy beliefs to SCT. By examining the teachers' behavioural factors, such as their teaching strategies and their capacity to engage students in learning, it is possible to link accounting teachers' instructional strategies and self-efficacy beliefs to SCT. Analysing accounting teachers' student engagement, self-efficacy, and belief in teaching financial accounting can be linked to SCT by examining the environmental factors, such as the classroom environment and the resources available to support learning.

SCT can also be used to explain how accounting teachers' self-efficacy beliefs and instructional strategies can influence students' learning outcomes (Beatson, 2019). The self-efficacy beliefs and prior experiences of success or failure, according to SCT, shape people's expectations of success, which in turn influence their behaviour. Therefore, accounting teachers with high self-efficacy beliefs and effective instructional strategies are more likely to create a positive learning environment that supports students' learning and engagement

(Perera, 2020). The idea was applied to explain both the classroom behaviour of teachers as well as their attitudes and beliefs. In light of this, the social cognitive theory and its key concept, self-efficacy, can be used to explain teachers' confidence in their ability to attain the necessary degree of success.

Sources of Self Efficacy

Incorporating four main sources of information into his social cognitive theory, Bandura (1997) postulates that people form their self-efficacy beliefs by interpreting data from these sources: mastery experiences, vicarious experiences (modeling), verbal (social) persuasion and physiological and affective states. Mastery experiences rank as the top source of self-efficacy among the four.

Mastery experiences are defined as one's introspective evaluation of prior achievements or failures with a task. Through action, experience and mastery, self-efficacy is developed.

As a result, the most reliable sources of knowledge about efficacy are frequently positive outcomes they have personally experienced and can support with verifiable data (Bandura, 1997; Schunk & Usher, 2012). The imagined outcome of one's own earlier triumphs is one definition of a mastery experience. Once the assignment is complete, the researchers interpret and assess the results. According to Pajares and Usher (2008), these interpretations direct the development or revision of the competency judgement.

According to Bandura (1997), each achievement or pleasant surprise increases confidence, but each setback decreases it. However, prior achievements can foster a high level of self-efficacy, which in turn encourages perseverance in the face of difficulties. Both the amount of labour required

and the difficulty of the activity influence a person's feeling of self-efficacy. It will not have the same effect on a person's sense of competence to complete a quick or easy project as it will to finish a long or difficult one.

Last but not least, how we decide to revisit the past influences how effective we feel today (Bandura, 1997). For instance, if a teacher concentrates on poor or unsuccessful performance rather than good or successful performance, they are more likely to overestimate a student's potential for achievement. After setbacks, subject-maturity educators continue to work. According to research by Bruce, Esmonde, Ross, Dookie and Beatty (2010), high-achieving teachers experience more "flow" moments than moderately effective teachers when they encounter academic problems that are a good fit for their abilities.

The infrequent occurrence of failure following numerous mastery experiences, however, should not have an impact on a person's ideas about their own self-efficacy (Schunk & Usher, 2011).

As a result, it is wise for educators to obtain mastery experience through a range of ongoing professional development initiatives aimed at improving their teaching standards. This is because active mastery experiences are believed to have a substantial impact on how successfully teachers perform in the classroom by enhancing their sense of confidence and classroom management skills (Woolfolk & Hoy, 1990).

According to Csikszentmihalyi (2014), well-known flow theory states that humans require increasing levels of difficulty to sustain an optimum flow state. A person engages and performs at their best when their skill level aligns with the difficulty of the task at hand. If the level of challenge is greater than

the level of skill, one will feel nervous, whereas if the level of skill is greater than the level of challenge, one will feel bored.

The potential mismatch between perceived and actual competence, however, is a problem that flow theory frequently overlooks. If a person possesses the necessary skills to manage the situation, they may still experience anxiety if they do not receive enough recognition for their abilities. This illustration shows how important it is for teachers to be aware of how students perceive the world in order to motivate them to achieve their full potential.

People build their self-efficacy beliefs through norm-referencing and social comparison, which enable them to comprehend the implications of their own accomplishments as well as how their abilities relate to the successes or failures of others. People's confidence in their own capacity to do similar tasks can increase when they observe others successfully completing activities (Bandura, 1997; Schunk, Hanson & Cox, 1987). In other words, modelling can have a significant impact on how individuals perceive their own level of competence. Additionally, it is more likely that an observer's effectiveness will shift the more strongly they identify with the model (Bandura, 1986, 1997; Schunk et al., 1987). Vicarious learning can be highly useful for teachers who are unsure of their abilities or who have limited prior experience with the activity. As a result, witnessing another person complete a difficult task successfully could encourage others to believe they can as well. Observing a model struggle with a task like this could lessen the observer's effectiveness (Bandura, 1986, 1997; Usher & Pajares, 2006). Vicarious experiences in academic contexts are important for evaluating how well one's

classmates are doing in comparison to how well they are doing themselves. For instance, if a person thinks their performance in a task is better than their peers', their self-efficacy may increase; conversely, if they think their performance is worse (Usher & Pajares, 2006), their self-efficacy may decrease. Since there are no absolute standards of competence for teaching, teachers must assess their performance in relation to that of their peers (Bandura, 1997).

When the model sets a standard, the observer has the opportunity to assess his or her own abilities. This might aid the observer in formulating goals for their own instruction. The more similar the observer and model are perceived to be, the more persuasive the idea that one has the ability to perform similar activities will be. When they see successful teaching exchanges, observers are more likely to believe that the assignment is doable. In a similar vein, if the teaching model fails despite considerable efforts, the spectator might come to the conclusion that the teaching task is impossible.

The verbal (social) persuasions that people receive from influential people, such as coworkers, managers and administrators, assist people in believing they have the capacity to achieve a particular level of performance, according to Bandura (1986, 1997). Realistic affirmation of oneself and others can boost effectiveness. However, people may underestimate the effectiveness or power of verbal influence, particularly when they give careless and unjustified compliments. Verbal persuasion's capacity to boost self-efficacy over a longer period of time may be limited, but it can aid in self-change if the positive evaluation motivates more effort in the acquisition of skills, which in turn leads to a stronger sense of effectiveness.

In schools, verbal persuasion typically takes the form of professional development seminars that introduce teachers to cutting-edge strategies and present compelling reasons for their merits; regrettably, this format leaves little room for teacher input. Supervisors or colleagues may also orally persuade teachers by making specific comments or offering words of encouragement in order to convince them that they can successfully adopt a new teaching style. When combined with other sources of efficacy, verbal persuasion—which may not be an especially powerful source of self-efficacy on its own—may provide teachers with the drive they need to work towards attainable goals that will enhance their teaching abilities.

In the end, both physical and emotional states have an impact on self-efficacy views. Among these states are varying degrees of arousal, weariness, anxiety and tension. One can feel more confident by strengthening their physical prowess, lowering their stress levels, cultivating a positive outlook and developing their capacity to mentally interpret their own bodily experiences (Cioffi, 1991). Physiological factors are critical when performing tasks that require the worker's strength and endurance (Bandura, 1997).

A person's level of arousal can have an impact on their self-efficacy beliefs, whether they interpret it positively as anticipation or negatively as anxiety. Exposure to new material and instructional techniques in the context of professional development may spark arousal in the form of interest and curiosity. A teacher could have anxiety before their initial training sessions, especially if they will be observed and their performance will be assessed. However, trying out a novel strategy in a friendly workshop setting where support and assistance are available can also help to lessen the nervousness

involved in doing so in front of a class of students. With the ease that comes with continual training and skill development, feelings of accomplishment, pride and joy are developed as lessons are successfully implemented.

Measuring Teachers Self-Efficacy

Tschhannen-Moran and Hoy (2001) created an objective tool for assessing self-efficacy. The teacher's self-efficacy measure, according to him, evaluates a wide variety of skills thought to be necessary for efficient instruction. The three dimensions that make up this grouping are instructional strategies, student engagement and classroom management.

Classroom Management

Effective classroom management is essential to good instruction (Martella et al., 2015; Marzano, Marzano & Pickering, 2003; Postholm, 2013). A teacher's attempts to control classroom activities like learning, social interaction and pupils' behaviour are collectively referred to as classroom management (Martinet et al., 1998). Organisation, creating and enforcing rules, resource management, capturing and holding students' attention, tracking task engagement and modelling and encouraging acceptable social interactions are all components of classroom management (Marzano, Marzano & Pickering, 2003).

According to Gettinger and Kohler (2013), the traditional definition of classroom management has been defined as creating and preserving the learning environment through planning and arranging classroom activities. Classroom management gauges a teacher's confidence in their ability to handle challenging students, monitor their work and establish rules and procedures (O'Neill & Stephenson, 2011). Teachers must have the knowledge,

skills and confidence in their ability to make proactive and, when required, reactive decisions that maintain a learning-friendly environment in order to perform well as classroom managers (Main & Hammond, 2008; Melby, 1995). Bandura (1986) proposed that having self-belief is necessary for achieving personal success. According to Bandura, a teacher will be less likely to act if they do not think they can properly handle specific events and situations in the classroom. Self-doubt can trump expertise and abilities.

Self-efficacy is the idea of confidence in one's abilities to plan and carry out actions necessary to generate specific accomplishments under various circumstances while utilising the skills one possesses (Bandura, 1997). An individual's expectation for success may have an impact on classroom management behaviour, as suggested by the association between teachers' classroom management and self-efficacy beliefs. Since this link is cyclical, it is likely that one's classroom management style influences how confident they feel in their own abilities (Henson, 2001). In order to better understand the differences in classroom management between teachers with high efficacy and those with low efficacy, Gibson & Dembo (1984) carried out observational research. When pupils did not respond to questions right away, low-effective teachers reportedly gave up easily and berated the students for their mistakes. Yet, highly effective teachers spent more time on intellectual pursuits, tended to mentor underachievers and tended to be less critical and more supportive of their students' achievements.

Student Engagement

The construct of student engagement has a long history in the literature, primarily driven by an interest in how to promote student learning

and enhance academic performance (Christenson et al., 2012). Student engagement can be considered the level of attention, curiosity, interest, optimism and passion that students display when studying or being taught, as well as their desire to learn and advance in their education (Groccia, 2018).

Student engagement is described by Axelson and Flick (2010) as "how connected students are to their classes, their institutions and each other and how involved or interested they appear to be in their learning." However, the majority of scholars concur that engagement is a multidimensional concept that at a minimum includes a behavioural and affective component. (Christenson et al., 2012). The degree to which a student engages in learning and academic activities, adheres to school rules and displays positive behaviour is usually referred to as behavioural engagement include task persistence, on-task behaviour, participating in class discussion and participates in school-based social activities, such as athletics or school committees (Fredricks, Blumenfeld & Paris, 2004). A student's emotional responses in the classroom, such as interest, frustration, nervousness, a feeling of belonging and a positive outlook on learning, are referred to as emotional or affective engagement (Stipek, 2002).

Additionally, students who are engaged in classes and academic tasks have more opportunities to react to the material, which accelerates and deepens their learning. Teachers with high efficacy students have a positive impact on student engagement (Di Perna, Volpe & Elliot, 2002; Fisher et al., 1980). Student engagement, particularly behavioural engagement, is a strong predictor of a range of academic outcomes (Archambault et al., 2009;

Archambault & Vandenbossche-Makombo, 2014; Bandura et al., 1996; Finn & Rock, 1997; Guo, Connor, Tompkins & Morrison, 2011).

On the contrary teachers with low efficacy have an adverse influence on students' performance, therefore, students who do not fully engage in school not only miss important opportunities for academic growth and development, but they are also more likely to be involved in risky activities or experience adjustment problems. For instance, a number of detrimental outcomes are associated with low student engagement including substance use, delinquency, externalizing behaviour challenges and higher depressive symptomatology (Li & Lerner, 2011). Students who report low engagement also report more dissatisfaction with school, a lower sense of belonging and higher rates of family conflict (Christenson, Reschly & Wylie, 2012).

Instructional Strategies

Instructional strategies refer to the methods and approaches teachers employ to deliver their lessons. Many instructional techniques have been shown to be effective in the literature, including controlling voice and pitch and increasing student interaction and discussion. Instructional strategies are standard procedures that teachers use to present a lesson to enable students to acquire expected knowledge in the subject of interest. All teaching strategies are designed to increase knowledge, build positive attitudes and values, place emphasis on problem-solving, dispel myths, increase kills and provide support for students to develop the concept of utilising facts and information to help guard against knowledge becoming inert ideas.

Teachers' Self-Efficacy

It is the responsibility of teacher preparation programmes to provide teachers with the tools they need to succeed in the classroom and adjust to any extra obstacles that may arise (Winter, 2006). The same goes for teachers' views of themselves and their capacity to effect good educational changes or desirable student behaviour (Alnahdi, 2020). A growing body of study has also revealed a link between teachers' self-efficacy, their potential for success in the classroom and students' academic advancement. (Zed & Koomen, 2016).

The concept of self-efficacy dates back to Rotter's locus of control theoretical viewpoint (Berman, Mclaughlin, Bass, Pauly & Zellman, 1977), where teacher self-efficacy is defined as a teacher's competence belief based on whether or not he or she sees control over learning situations.

According to Bandura (1997) social cognitive theory, a teacher's self-efficacy for teaching is their confidence in their ability to implement instructional strategies in the classroom that have a positive impact on student outcomes, such as motivation and success. However, it has been suggested that the notion of teacher efficacy should be in line with Bandura's theoretical viewpoint because self-efficacy has an impact on human behaviour (Bandura, 1997). (Tschannen-Moran et al., 1998). There has also been debate over whether teachers' efficacy should include their confidence in their ability to carry out particular teaching strategies as well as their standards of themselves (Bandura, 1997). Should we instead evaluate teaching effectiveness based on teachers' personal competence beliefs, which include their expectations for the result when facing potential environmental challenges? (Bandura, 1997).

Researchers on self-efficacy have agreed that a teacher's self-efficacy should represent an individual's judgement on his or her capabilities that takes into consideration teachers' critical evaluation of the teaching task and is inclusive but not limited to the effects of external determinants. It is clear that teacher self-efficacy aims to satisfy teachers' personal beliefs to achieve positive student outcomes. To improve classroom management and foster student engagement, highly effective teachers frequently employ a variety of instructional techniques (Bandura, 1997). Such techniques include motivation and achievement, even when faced with obstacles (Henneman et al., 2006). Therefore, teachers strong belief in their capabilities is believed to influence their performance (thus, instructional practices, motivating styles, pedagogical beliefs and efforts), which turns out to affect student learning outcomes and is likely to positively affect teachers potential to enforce teaching that would help in meeting learners needs.

Hence, accounting teachers' self-efficacy is their belief in their capabilities to enhance accounting students' learning needs. Teachers with high levels of self-efficacy have the determination to persevere in activity until the task is accomplished and try their possible best to succeed in all situations, whereas the expectation of low teacher efficacy is normally based on self-doubt and failure, and as a result, they are less likely to persevere in any difficult task (Kear, Copman, McKenna & Ambrosio, 2000). Herlina (2011) revealed that if teachers are not confident enough to teach their subjects, it will be difficult for them to motivate and inspire confidence in their students. Exhibiting high confidence in a given task is one of the esteemed attributes of accounting education.

In educational settings, teacher self-efficacy can be conceptualised as an individual teacher's beliefs in his or her ability to plan, organise and carry out activities that are required to accomplish educational goals (Skaalvik & Skaalvik, 2010). Once more, Tschannen-Moran and Hoy (2001) note that teachers' confidence in their abilities has a significant impact on students' engagement and learning, which is the desired result. Hence, for pre-tertiary institutions to achieve their educational goals, teachers' self-efficacy should be considered an important predictor of meeting those needs. According to this theory, a teacher's self-efficacy has a larger influence on how successfully he or she exhibits behaviours that may support educational activities, such as instructional strategies, classroom management and student engagement. Therefore, the primary cause of the efficacy beliefs is thought to be teachers' abilities.

Empirical Review

This section of the study discusses the findings of several related studies. This section categorizes the review based on a number of themes that support the developed research question and hypothesis. These studies examine teachers' perceptions of their own abilities in the areas of classroom management, instructional strategies and student engagement, as well as the differences between these perceptions based on factors such as gender, age and years of teaching experience. A summary follows this chapter's conclusion.

Teachers' Classroom Management Self-Efficacy Beliefs in Teaching Financial Accounting

Bay (2020) looks into the relationship between pre-school teachers' self-efficacy beliefs and their ability to handle their classrooms. A total of 274 preschool teachers took part in the research. For classroom teachers, data was collected using a classroom management scale. Dincer and Akgun (2015) designed the scale to assess the classroom administration abilities of early childhood educators. It's a five-point Likert scale with 40 items. This measured the professional skills of teachers. To ascertain the preschool teacher's self-efficacy, confidence and classroom management abilities, descriptive statistics were used. The results show that the self-efficacy belief score and teacher classroom management score varied. The research finds that pre-school teachers had high levels of efficacy, belief and classroom management abilities. This suggests that perceived classroom management abilities and teacher self-efficacy have a positive connection. This demonstrates undeniably the importance of classroom administration and teacher self-efficacy beliefs in education. If educators fail to enhance teacher self-efficacy beliefs, the classroom environment may suffer.

In Ghana, Sapor (2020) investigates pre-service accounting. Teachers level of self-efficacy in teaching cost accounting All 150 pre-service teachers participated in the study. We collected data using the long form of the Teachers Sense of Efficacy Scale (TSES) and the Mastery Experience subscale. (MES). The three aspects of the TSES measure instructional tactics, student engagement and classroom management, whereas the MES was created to assess self-efficacy in relation to academic performance. A five-

point Likert scale was used to construct the survey. The efficacy scores were calculated using the mean and standard deviation. The TESMES mean scores demonstrate that pre-service accounting teachers thought of themselves as very effective. According to the study, preservice teachers have a high level of self-efficacy because of their high content knowledge. The study concluded that pre-service accounting teachers have a high level of self-efficacy in teaching cost accounting. This serves as an indication of the teacher's high capabilities in getting students to follow classroom rules. The finding finally reveals that teachers level of competence was higher in the classroom as compared to instructional strategies and student engagement. This shows that educators and curriculum implementers overemphasise classroom management more than they do instructional strategies and student engagement.

Furthermore, Abu-Tineh, Khasawneh and Khalaileh (2011) examined teachers' self-efficacy and classroom management style in Jordanian schools. A cross-divisional survey design collected the data. 566 public school teachers were sampled using the stratified random sampling method to complete the Teacher Sense of Efficacy Scale (TSES) and the Attitude and Belief in Classroom Control (ABCC) inventory. The TSES instrument was designed to measure two dimensions of a teacher's efficacy: personal and general teacher efficacy. The study analysed the classroom management style through mean and standard deviation, and the Person Product Moment of Correlation Efficiency was used to find the difference between self-efficacy and classroom management style. The result shows that personal teacher efficacy has the highest and most significant relationship with each of the classroom

management styles and general teacher efficacy was insignificant with each of the classroom management styles overall. The study concluded that the people management style should receive more attention due to its popularity among educated individuals and students.

Ylmaz and Cavaş (2008) examined how teaching experience affects preservice elementary science teachers' beliefs about classroom management and their ability to teach effectively. The study included 185 prospective elementary teachers in total. (STEBIB). The study concentrated on how elementary novice teachers' instructional methods affected science instruction. According to the results of the study, almost all per-service elementary teachers expressed high self-efficacy beliefs in scientific teaching. On the other hand, as they became more experienced teachers, pre-service elementary teachers' perspectives on classroom management tended to change. Further study into teachers' self-efficacy in this area is necessary given the findings that pre-service teachers struggle with classroom management throughout their practicum.

Teachers' Instructional Strategy Self-Efficacy Beliefs in Teaching Financial Accounting

In Australia, Wyatt and Dikilitaş (2021) explore pre-service English language teachers' self-efficacy beliefs. The study was descriptive in nature and the data were gathered using a qualitative research method. In all, 291 teachers participated in the poll. LTSE Grammatical awareness was evaluated using a belief in grammar education, self-reported classroom practices and a self-perceived language proficiency instrument. According to the findings, pre-service EFL teachers had generally positive assessments of their own

teacher self-efficacy, as well as positive judgements for the subscales of classroom management, student engagement and instructional tactics.

Pre-service EFL teachers rated classroom management and student involvement as the most effective, but they indicated that instructional tactics were the most effective. According to the study, it is important to pay closer attention to pre-service EFL teachers' judgements of their own self-efficacy. This is because teachers' confidence levels will grow if their perceptions of their own self-efficacy are raised.

Alrefaei (2015) investigates the correlation between student achievement and teacher effectiveness. Data from 358 pupils and 27 teachers from 11 schools was gathered using qualitative methods. Teacher efficacy was assessed using the Teacher Sense of Efficacy Scale. The tools were evaluated using a 9-point Likert scale. The results of the independent-sample t test revealed a significant difference between teachers with a bachelor's degree and teachers with a master's degree in their efficacy for instructional strategies. According to the findings of the study, teacher preparation programmes should offer teachers the chance to participate in a range of courses that will help them hone their teaching abilities in areas like classroom management, instructional tactics and student motivation.

Teachers' Student Engagement Self-Efficacy Beliefs in Teaching Financial Accounting

In Ghana, Sarfo, Amankwah, Sam and Konin (2015) investigated self-efficacy beliefs in the relationship between gender and instructional strategies, classroom management and student engagement. A cross-divisional design method was employed. In all, 450 teachers participated in the study. Data was

gathered from the long version of the TSES teacher's sense of efficacy scale. The instrument measures teachers' efficacy beliefs in the areas of classroom management, instructional strategy and student engagement. The items were rated on a 5-point Likert scale from 1 to 5. The results from the mean score and standard deviation score show that teachers' self-efficacy belief was higher in student engagement than instructional strategy and classroom management. This implies that educators or training institutions should place emphasis on teachers' self-efficacy beliefs in the training process.

In Turkey, Peker, Erol and Gultekin (2018) investigated the self-efficacy beliefs of mathematics teachers through a survey and casual comparative research method with a total of 158 mathematics teachers. The Teachers Sense of Efficacy Scale, developed by Tschannen-Moran, Hoy and Hoy (1998), was used to measure the sub-factors of self-efficacy in student engagement, classroom management and instructional strategy by using the survey method. The difference in self-efficacy beliefs between gender, seniority, programme of graduation and level of the school teachers working at the casual comparative method. The items were collected using a 9-point Likert type. The result from the mean and standard deviation score reveals that the general self-efficacy in student engagement subscale factor of self-efficacy belief in mathematics teachers was slightly higher than the rest of the subscale. This implies that educators must pay attention to student engagement teachers's self-efficacy beliefs.

Also, Berg and Smith (2014) compared preservice teachers self-efficacy beliefs and concerns from New Zealand, Malaysia and England. 53 Malaysian teachers, 100 New Zealanders and 119 English educators make up

the entire group. In total, 272 students enrolled in teacher education took part in the survey. Data was collected using a 9-point Likert scale with a grade of 1 from nothing to 9. Quite a bit through the extended form of the teachers' Sense of Efficacy Scale (TSES). The instrument measured the three dimensions of efficacy, which include student engagement, classroom management and instructional strategy. The mean score and standard deviation of the three self-efficacy subscales revealed that teachers scored higher on student engagement than the other subscales. It was reported that teachers had a high level of confidence in student engagement.

Alrefaei (2015) examined the relationship between teacher efficacy and student achievement. Quantitative data was utilised to collect the data from 358 students and 27 teachers from eleven schools. The Teacher Sense of Efficacy Scale was used to measure teacher efficacy. The instruments were rated on a 9-point Likert scale. The results were analysed using the independent-sample t-test, and it showed that there was no significant difference in teachers' efficacy for student engagement between teachers who have a bachelor's degree and teachers who have a master's degree. The study concluded that teacher preparation programmes should provide teachers with opportunities to be exposed to a variety of courses that help them develop teaching skills in instructional strategies, classroom management and students' engagement.

Differences in Teachers Self-Efficacy Beliefs Based on their Gender

The issues of gender and teachers' self-efficacy beliefs have become a matter of concern in educational research which reveals countless conflicting results. While some studies indicated that there is a relationship between

teachers' sense of self-efficacy and gender, other studies revealed no difference in teacher self-efficacy based on gender at all.

Adjei (2018) conducted a study in Ghana on the relationship between teachers' self-efficacy and classroom management practices by using a descriptive survey design and a total population of 499 junior high school teachers to sample 217 respondents. The Teachers self-efficacy scale (TSES), developed by Tschannen-Moran & Hoy (2001), measured on a 9-point scale from Nothing -1 to Great Deal-9, was used to measure teacher self-efficacy in student engagement, instructional strategies and classroom management. An additional 30-item questionnaire of classroom management practices was developed from literature, including Akin-Little, Little and Laniti's (2007) classroom rules and Lewis, Romi, Qui and Katz's (2005) items for measuring classroom discipline. The results of the mean score and standard deviation score from the independent sample t-test show no statistically significant difference between male and female teachers' self-efficacy levels in classroom management. This implies that in education, both male and female teachers are capable of maintaining classroom management practices in a relatively similar fashion.

Karimvand (2011) investigated the main effects of years of teaching experience and gender, as well as their interaction effects on Iranian EFL teachers' sense of self-efficacy. all 180 Iranian EFL teachers (90 male and 90 female). The TEBS-Self (Teachers' Efficacy Beliefs System—Self) developed by Dellinger et al. (2008) was distributed among 220 respondents via e-mail, face to face and by asking managers of three language schools in Tehran, Mashhad and Isfahan. The result from regression analysis revealed that gender

had no significant interaction effect on the participants' efficacy beliefs. The study concluded that gender does not necessarily moderate the relationship between experience and self-efficacy in any meaningful way.

However, Er (2020) examined the relationship between teacher self-efficacy beliefs and the educational beliefs of pre-service teachers by using a correlational research design. A total of 1040 student teachers participated in the study. Data was collected via the "Educational Beliefs Scale (EBS)" developed by Yılmaz et al. (2011) and the "Turkish Teacher Self-Efficacy Scale (TTSES)" developed by Tschannen-Moran and Hoy (2001). The t-test demonstrated a significant difference in favour of the male gender in relation to self-efficacy related to class management. The study concluded that studies on self-efficacy based on gender are important and that such studies can contribute to the development of teaching practices and learning environments used in teachers' training.

Butt, Khan and Jehan (2012) found the impact of English teachers' self-efficacy beliefs on students' performance at the secondary level in the north-west of Pakistan. The study used a descriptive-correlational design. The random sampling technique was used to select two English teachers from each government secondary school in class 10. The Teachers' Sense of Efficacy Scale (TSES) long-form developed by Tschannen-Moran and Woolfolk Hoy (2001) and the students' performance test developed by the researcher were the instruments used to collect the data. The result from the study revealed that female English teachers had more sense of efficacy as compared to male teachers on the distribution of teachers' sense of efficacy scale (TSES).

Similarly, Yeh et al. (2011) also examined teacher self-efficacy and student achievement as measured by North Carolina reading and math end-of-grade. They used the correlation research design to survey 104 teachers, adapting the Bandura teacher self-efficacy scale (TSES). The finding reveals that the relationship between perceived self-efficacy and gender indicated that female participants tended to have higher perceived self-efficacy than male participants. This proves that teaching is viewed as a female occupation, as argued by Ross et al. (1996). Female teachers are known to be highly supportive and show excellent performance in their jobs, therefore performing well on teachers' sense of efficacy scale (TSES).

Sarfo, Amankwah, Sam and Konin (2015) investigated self-efficacy beliefs, the relationship between gender and instructional strategies, classroom management and student engagement. A cross-divisional design method was employed. In all, 450 teachers participated in the study. Data was gathered from the long version of the TSES teacher's sense of efficacy scale. The instrument measures teachers' efficacy beliefs in the areas of classroom management, instructional strategy and student engagement. The items were rated on a 5-point Likrt scale, with 1 being nothing and 5 being a great deal. The findings reveal that there was a significant difference between the instructional strategies efficacy of male and female teachers, with female teachers on average having better instructional strategies efficacy than their male counterparts.

Peker, Erol and Gultekin (2018) investigated teachers' self-efficacy beliefs about math teachers through a survey and casual comparative research method with a total of 158 math teachers. The Teachers Sense of Efficacy

Scale, developed by Tschaman-Moran and Woolk Hoy (1998), was used to measure the sub-factors of self-efficacy in student engagement, classroom management and instructional strategy by using the survey method. The difference in self-efficacy beliefs between gender, seniority, programme of graduation and level of the school teachers working at the casual comparative method. The items were collected using a 9-point Likert type. The study revealed that there were statistically significant differences between the teacher self-efficacy beliefs of math teachers in general and among each sub-factor of the scale in terms of gender in favour of the male teachers.

Shaukat and Iqbal (2012) investigated teacher self-efficacy as a function of student engagement, instructional strategies and classroom management. Specifically, the study was designed to determine teachers' efficacy (efficacies in student engagement, classroom management and instructional strategies) with gender. We conveniently selected 108 male and 80 female teachers from four public schools in Lahore, Pakistan. The Teachers' Sense of Efficacy Beliefs Scale (Moran & Hoy, 2001) was administered. Results from the t-test values showed no significant difference between male and female teachers on student engagement and instructional strategies, but male teachers were likely to be significantly better at classroom management than female teachers. They, therefore, concluded that male teachers are more likely to manage their classrooms better than female teachers.

Cubukcu (2008) investigated a correlation between self-efficacy and a foreign language English teacher training programme at a university in Turkey. The participants were 100 junior-level students from the study who

used foreign languages, which were rated on a 5-point Likert scale. The result from the t-test shows that there is no significant difference between female and male students regarding how they see their efficacy. This implies that the self-efficacy belief of teachers is not a factor of gender; therefore, training institutions should focus on building teacher self-efficacy beliefs irrespective of gender.

In summary, some studies revealed that there is no relationship between teachers' gender and their self-efficacy (Adjei, 2018; Cubukcu, 2008), while several studies reported that there is a relationship (Er, 2020.; Sarfo, Amankwah, Konin & Sam, 2015; Peker, Erol & Gultekin, 2018). Some of the studies reported that male teachers have stronger self-efficacy than their female counterparts, whereas other studies indicated a contrary observation. Sample differences and cultural differences can explain the conflicting results from these different studies (Bandura, 2002). Tschannen-Moran and Woolfolk Hoy (2007) indicate that demographic variables do not have a strong influence on self-efficacy beliefs.

Differences in Teachers Self-Efficacy Beliefs Based on their Age

Lesha (2017) examined teachers 'self-efficacy belief on the relationship between teachers 'age and instructional strategies, classroom management and student engagement. The study used a crossed divisional design with 850 teachers working in state primary schools in Albania as the participant of the study by adapting the scale TSES developed by Tschannen-Moran and Hoy (2001). The instrument measured the three aspects of teacher self-efficacy: efficacy for instructional strategies, efficacy for classroom management and efficacy in student engagement. The results from the

ANOVA analysis performed indicates that there are statistically significant changes to this dimension in relation to teacher age. The study concluded that that the older the teachers are, the higher is their confidence in self-efficacy.

In a study conducted by Hicks (2012) to evaluate the relationship between secondary novice teachers' sense of self-efficacy concerning classroom management and factors that may contribute to self-efficacy with the total of 141 novice teachers by using quantitative correlation method which utilized Teacher Sense of Efficacy Scale (TSES), developed by Tschannen-Moran and Hoy (2001) the results revealed that there are statistically significant weak direct correlations were revealed between age and number of classroom management classes and age and student behaviour. The study concluded that self-efficacy is a determining factor in teacher performance and thus it affects a teacher's ability to achieve desired outcomes in the classroom. Therefore, teachers' age was not a significant predictor for self-efficacy belief.

Again, Tilfarlioğlu and Cinkara, (2009) investigated self-efficacy in EFL: difference among proficiency group and relationship with success by using descriptive analysis with a total population of 175 students with ages ranging from 19 to 25 years. The data was collected through a measurable instrument in Turkey thus the English as a foreign language self-efficacy questionnaire (EFL- SEQ) adopted from Mills (2004). The instrument was scored on 40 items. The results of the correlation display that there are no significant correlations between participants' EFL self-efficacy sources and their age (r = .02 for self-efficacy; r = -.078 for age). This means that age is not a defining factor in EFL informative sources. The participants for the

study were chosen on cluster random sampling which might have slight effects on the findings. Moreover, the study focusses on graduate student basically in EFL.

Differences in Teachers Self-Efficacy Beliefs Based on their Teaching Experience

Research on teachers with regards to self-efficacy seems to depict that teaching experience has some level of influence on their level of self-efficacy because total years of teaching experience relate to quality teaching and hence improve student achievement if all other things are equal.

In the United States, Klassen and Chiu (2010) examined the relationships among teachers' years of experience, teacher characteristics (gender and teaching level), three domains of self-efficacy (instructional strategies, classroom management and student engagement), two types of job stress (workload and classroom stress) and job satisfaction. All 1,430 practicing teachers were sampled through a convenient sampling procedure to collect the data. Tschaman-Moran and Hoy (1998) developed the Teachers Sense of Efficacy Scale (TSES) to measure self-efficacy. The results from factor analysis confirmed a nonlinear relationship with years of teaching experience; self-efficacy increased from 0 to about 23 years of experience and then declined as years of experience increased. This indicates that educational training should help older workers seek professional development opportunities that offer greater autonomy in content, learning pace and learning environment.

Vaudroz and Girarde (2015) explored how teachers' general pedagogical knowledge (GPK) and teachers' self-efficacy (TSE) at the

beginning of teacher education differ in terms of student teachers' individual characteristics by using descriptive statistics and correlations. A sample of 240 teachers participated in the study. The general pedagogical knowledge GPK instrument developed by König et al. (2011) was to measure classroom management and instructional planning. The items were scored according to the test-coding rubrics developed by König et al. (2011. The number of years of teaching varied from 0 to 18. Finally, the results reveal that two types of TSE depend on teaching experience: TSE for classroom management and TSE for instructional planning, but they are inversely related to student engagement. This shows that teachers with experience can develop self-confidence in managing classroom discipline and preparing lessons; however, teachers need formal education in order to know how to engage students in learning and to feel confident in doing so.

Wolf, Foster and Birkenholz (2010) conducted a descriptive study to assess the relationship between the self-efficacy of agricultural education teachers in the USA and The population for the study included the entire cohort (n = 24) of teacher candidates during the 2007 fall quarter at Ohio State University. Teacher self-efficacy was measured using the Teacher Sense of Efficacy Scale (Tschannen-Moran and Woolfolk Hoy, 2001). The instrument assesses the perceived teacher self-efficacy of agricultural education student teacher candidates. Results indicated that the experience of observing a first-year agriculture teacher had the strongest positive.

Alrefaei (2015) examined the relationship between teacher efficacy and student achievement, employing a qualitative instrument to collect data from 358 students and 27 teachers from eleven schools. The Teacher Sense of

Efficacy Scale was used to measure teacher efficacy. The instruments were rated on a 9-point Likert scale. A one-way ANOVA revealed a non-significant difference in teachers' efficacy based on their teaching experience. This indicates that the level of teachers' efficacy does not differ by teachers' experience. The study concluded that each preparation programme should provide teachers with opportunities to be exposed to a variety of courses that help them develop teaching skills in instructional strategies, classroom management and students' motivation. Again, professional development should be developed with consideration of teachers' efficacy levels in order to meet teachers' needs to improve their teaching skills.

Conceptual Framework

The paradigm for this study was adapted from the Teacher Self-Efficacy Scale (TSES) from Bandura's social cognitive theory (Tschannen-Moran & Hoy, 2001). Three distinct domains were used in the model to quantify TSES: classroom management, student engagement and instructional approach. The impact of teacher characteristics, including gender, age and year of experience, on self-efficacy among teachers was also taken into account in the study.

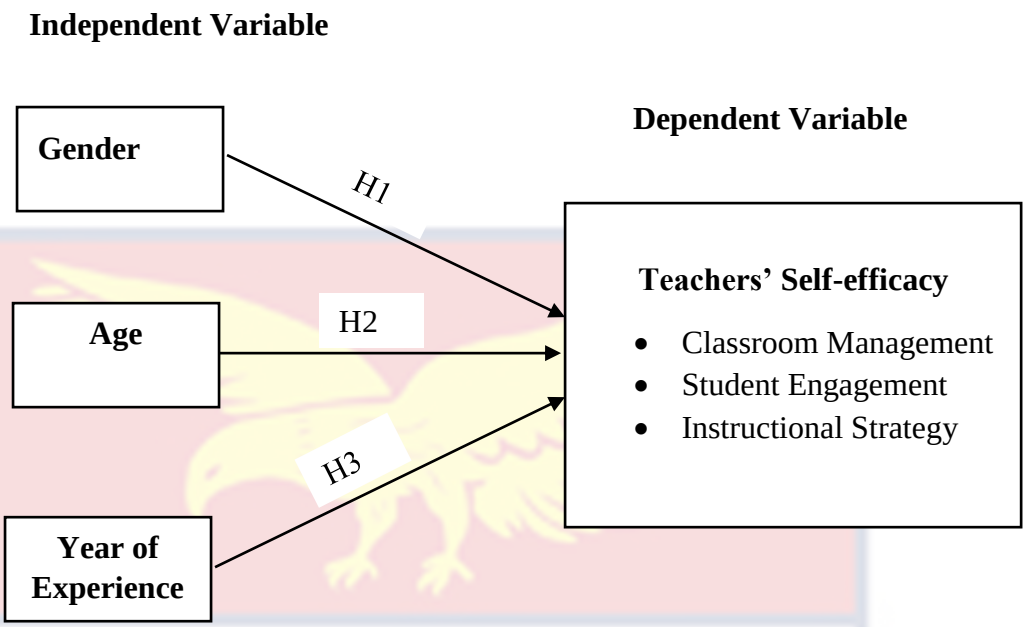

Figure 1: Teacher Self- Efficacy Construct
Source: Author's construct (2020).

The divisions as shown in the diagram take into account the three levels of TSE proposed by TSES (Tschannen Moran & Hoy, 2001), classroom management, student involvement, instructional method and teacher characteristics (gender, age and year of teaching experience). Each of the three unique levels, which assess teachers' levels of self-efficacy, adds to the overall measure of teacher efficacy. In order to be effective, teachers must have some level of proficiency in each of the three domains. There is evidence that a teacher's efficacy beliefs are influenced by their own personality characteristics.

Chapter Summary

The emphasis of teachers' self-efficacy beliefs has been that there will be an influence on teaching financial accounting. The concept of self-efficacy belief is guided by Bandura (1986) social cognitive theory. Even though some

of the concepts of self-efficacy have been shown to have a positive influence on teachers' capabilities in teaching, the empirical review on self-efficacy and the teacher efficacy scale developed by Tschannen-Moran and Woolfolk Hoy (2001) was inconsistent in classroom management, instructional strategies and student engagement, indicating that teachers have some challenges in their ability and confidence level in handling classroom activities.

The empirical review of teachers' demographic features, such as gender, age and teaching experience, also indicated contradictory findings. Again, some studies revealed positive relationships between self-efficacy and gender, age and teaching experiences. Yet other studies showed a negative relationship that was conflicting in terms of self-efficacy, gender, age and teaching experience. Implying that teachers' self-efficacy level in classroom activities varies. Hence, there is a need to determine the self-efficacy level of accounting teachers in teaching financial accounting in senior high schools in Kumasi Metropolis.

CHAPTER THREE

RESEARCH METHODS

Overview

Examining accounting teachers' self-efficacy beliefs in teaching financial accounting in some senior high schools in the Kumasi Metropolitan Area was the main goal of this study. The methods used to gather and analyse the data for the study are described in this chapter. It specifically included the research design, demographic, sample and sampling processes, as well as the research instrument used to collect the data, the data collection process, data processing, the test to determine the instrument's validity and reliability, pilot testing and ethical considerations.

Research Paradigm

The study on accounting teachers' self-efficacy beliefs in teaching financial accounting in senior high schools is grounded in the Positivist paradigm, which emphasizes objectivity, empirical observation, and the search for general laws governing phenomena. Within this paradigm, the research aims to uncover objective truths about the relationship between teachers' self-efficacy beliefs and their effectiveness in teaching accounting.

Positivism in this study involves a systematic investigation of the sources of self-efficacy for teachers and students, focusing on observable and measurable factors that influence teaching and learning outcomes (Shanks, 2002). By employing a case study approach and utilizing qualitative methodologies like interviews, focus group discussions, and observations, the research seeks to gather data that can be analyzed objectively to draw conclusions about the impact of self-efficacy on teaching practices.

The Positivist paradigm guides the study towards identifying patterns, relationships, and causal links between teachers' self-efficacy beliefs and their teaching effectiveness (Al-Ababneh, 2020). It emphasizes the importance of collecting reliable and valid data to support the findings of the study and conclusions. Through this philosophical foundation, the research aims to contribute to the body of knowledge on effective teaching practices in the area of accounting education in senior high schools.

Research Design

The study employs a descriptive survey methodology to examine the beliefs of teachers regarding their ability to teach financial accounting in senior high schools. The descriptive survey design was chosen for its ability to describe current and historical phenomena without altering the conditions, and its suitability for investigating specific traits, attitudes, sentiments, beliefs, motives, behavior, and views of a population (Balci, 2004; Karasar, 2012). This design is appropriate for obtaining an accurate reflection of the self-efficacy variable, which includes classroom management, instructional strategies, and student engagement practices for accounting teachers.

Descriptive research focuses on acquiring data regarding current circumstances or conditions for description and interpretation, and seeks to pinpoint variables associated with specific events, results, circumstances, or behavioral patterns (Aggarwal, 2008; Kulbir, 2009). In this study, self-efficacy is related to how accounting teachers behave in terms of their teaching strategies, classroom management, and student involvement. Descriptive research examines existing relationships or situations, including

the nature of current circumstances, customs and mindsets, held beliefs, ongoing processes, and emerging trends (Best & Khan, 2007).

The descriptive survey design is appropriate for this study because it allows for the evaluation of respondents' beliefs and opinions, which is relevant given that the goal of the current study is to elicit pertinent information about teachers' self-efficacy, which is related to their opinions and beliefs regarding their competencies and skills. The design is also effective for addressing the many dimensions of teacher self-efficacy belief (high and low efficacy) in classroom management techniques, student engagement and instructional strategies in the senior high schools in the Kumasi Municipality.

Despite the advantages of the descriptive survey design, it is important to be cautious and clear about the questions being asked, and to avoid misleading questions. Respondents may not be completely honest if the questions asked are too intrusive into their private lives (Wallen and Fraenkel, 2013). However, in the current study, the researcher was able to mitigate this weakness by ensuring the privacy and anonymity of the teachers, which helped to encourage honest responses.

Population

The respondents of this study were the Financial Accounting teachers at a number of senior high schools in Kumasi Metropolis of Ghana. A total of 20 of the 67 senior high schools in the metropolis offer business as a subject of study (GES, 2019). Since accounting is a required subject in all 20 senior high schools in the Metropolis, the Accounting teachers in these schools provided pertinent data for the current study. There were 135 Accounting teachers in the entire population of the study, 87 of whom were male and 48

of whom were female. The choice of Accounting teachers for the study was supported by the fact that they had undergone training in the field and had accumulated a significant amount of experience in the classroom at the Senior High Schools. As a result, they make for superior test subjects when asked to describe their level of confidence in their ability to instruct Accounting at the secondary school level.

Sample and Sampling Procedures

The Financial Accounting teachers in the 20 selected schools were all chosen using the complete enumeration method, also known as the census technique. This approach was deemed appropriate due to the relatively small number of Financial Accounting teachers in these schools. According to Farooq (2016), a complete enumeration is more suitable for studies where the population is small, as it provides a more accurate count compared to using a sample technique. Additionally, Rovai, Baker, and Ponton (2013) suggest that the census approach is beneficial for studies that have access to large sample sizes, as it provides a more informed judgment compared to smaller samples.

In this study, the population of Financial Accounting teachers was found to be easily accessible and readily available, making the census approach appropriate. By using this method, a precise count of 135 financial accounting teachers was obtained from the different institutions. This approach ensures that all relevant teachers are accounted for, providing a comprehensive view of the study population.

Data Collection Instrument

The study employed a structured questionnaire to gather data, which is particularly helpful for collecting information from a large number of

respondents in a short time when the population is accessible. Questionnaires offer several advantages, including ease of response, efficient data management, and cost savings compared to other instruments (Amedahe & Asamoah-Gyimah, 2008; Adusei, 2017).

The Teacher Sense of Efficacy Scale (TSES)-long form, developed by Tschannen-Moran and Hoy (2001), was used in the study. The original TSES consists of 24 questions on a 9-point Likert scale, measuring instructional strategies, student engagement, and classroom management. However, the instrument was adapted to use a 5-point Likert scale for uniformity with other studies. The TSES has high reliability coefficients for overall and subscale reliability, making it a suitable tool for assessing teacher self-efficacy (Tschannen-Moran & Hoy, 2001).

The questionnaire was adapted to solicit responses on a Likert scale ranging from "strongly disagree" to "strongly agree" and reworded to fit the context of financial accounting teaching. The key variables of the study were used to develop the questionnaire, which was divided into two sections: A and B. Section A collected demographic information, while Section B consisted of 24 items related to self-efficacy beliefs in teaching financial accounting (Tschannen-Moran & Hoy, 2001).

Despite the benefits of using a questionnaire, there are potential limitations. Respondents may be reluctant to share accurate information about their teaching efficacy, leading to unreliable results. Additionally, the limited format of a questionnaire may not provide respondents with the opportunity to express opinions that differ from the questions asked, potentially affecting the study's reliability (Bowling, 2005).

Pre-Testing

The study's instrument underwent thorough review by research and teacher education specialists to ensure its validity before final approval. A pilot test was conducted to assess its reliability. Dogbey (2020) defines pre-testing as a preliminary research technique that uses sampling to assess clarity in directions, questions, and scale items, without strict adherence to standards. Pallant et al. (2016) also advocate for pre-tests before the main survey to enhance clarity and understanding for respondents.

The pilot research involved twenty Accounting teachers from selected schools in the Cape Coast Metropolis, namely St. Augustine's SHS, Mfantsipem SHS, Oguaa Senior High/Tech., and Ghana National College. Each school contributed four financial accounting teachers to the pilot study, aligning with Johanson and Brooks' (2010) minimum criteria of 10 for pilot studies. These schools were chosen due to their similarities with the Kumasi metropolis in school distribution.

The pilot test aimed to identify and rectify any ambiguities, inaccuracies, or unclear items in the questionnaire based on feedback from the selected teachers. This process ensured that the instrument was refined to elicit appropriate responses from the respondents, enhancing the overall quality and effectiveness of the study.

Validity and Reliability

The validity of a research tool refers to its ability to accurately measure the variables it is designed to capture. In this study, the instrument underwent expert validation and a pilot test to ensure its validity. Reliability, on the other hand, is the consistency with which a research tool can measure

variables when used on the same person(s) under similar conditions over time (Nitko & Brookhart, 2007). Fraenkel and Wallen (2000) suggest that a reliability coefficient of 0.7 or higher is acceptable.

The standardized instrument used in this study was adapted from Tschannen-Moran and Woolfolk Hoy (2001) and has demonstrated good validity and reliability coefficients. According to Tschannen-Moran and Woolfolk Hoy (2001), the alpha coefficients for the overall teacher efficacy scale were 0.94, indicating high validity. The Cronbach's Alpha values (reliability coefficients) for the dimensions of student engagement, instructional strategies, and classroom management were 0.87, 0.91, and 0.90, respectively, which are above the acceptable threshold (Saunders & Lewis, 2012). These values indicate that the instrument is reliable and consistent in measuring the variables it is designed to capture.

The reliability of the instrument was further assessed using the results of the pre-test, as shown in Table 2. All items in Table 2 demonstrated a high level of reliability based on the criteria proposed by Pallant et al. (2016). This indicates that the instrument is consistent and reliable in measuring the variables of interest in this study.

Table 2: Questionnaire Items and their Reliability Coefficient

Variable	Questionnaire Item	Sample	Cronbach's Alpha
Student Engagement	8	20	0.82
Instructional Strategy	8	20	0.80
Classroom Management	8	20	0.83

Field survey, (2021)

Ethical Consideration

Keyton (2001) highlights the importance of researchers conducting their studies and presenting their findings without causing harm to the participants involved. To ensure ethical conduct, the researcher obtained ethical clearance from the Institutional Review Board at the University of Cape Coast before commencing the study. This clearance was necessary to secure approval from the various school heads involved in the study.

Before participating in the study, each respondent was given an informed consent form, which provided them with additional information about the study's objectives. The respondents were also given the opportunity to ask questions and receive answers before voluntarily participating in the study.

To maintain the privacy and confidentiality of the respondents, their identities were kept anonymous throughout the research process. The names of the respondents were concealed to protect their privacy, and a cover letter accompanying the research tool assured participants that their responses would remain confidential.

The researcher took great care to address all ethical issues, including obtaining informed consent, ensuring anonymity, and maintaining confidentiality. This approach ensured that the study was conducted responsibly and respectfully, with the well-being of the participants as a top priority.

Data Collection Procedures

To ensure a high return rate and inform respondents about specific variables, the researcher personally administered the instrument. A letter of

introduction from the Head of the Department of Business and Social Sciences Education at the University of Cape Coast was provided to each senior high school head before distributing the questionnaire. This cover letter aimed to seek permission, request collaboration, and establish rapport with the teachers who would participate in the study.

In some instances, assistant heads introduced the researcher to the business department heads at selected institutions. Subsequently, the department heads allocated a suitable time frame for administering the instrument. The accounting teachers were then briefed on the study's objectives and encouraged to participate actively.

The data collection process spanned approximately three weeks, during which the researcher interacted directly with the respondents to ensure clarity and understanding. This personalized approach not only facilitated a high return rate but also fostered a conducive environment for data collection, enhancing the overall quality of the study.

Data Processing and Analysis

The collected field data underwent thorough processing and filtering to eliminate irrelevant responses, aligning with the research questions and hypotheses. Subsequently, the refined data was entered into SPSS version 26.0 for efficient processing and management. To facilitate identification, numerical codes were assigned to the responses gathered from the respondents.

In-depth analysis was conducted using both inferential statistics, such as the Independent sample t-test, and descriptive statistics including frequency, percentages, mean, and standard deviation. Demographic

characteristics of the respondents were examined using percentages and frequencies. Research questions focusing on teacher self-efficacy beliefs in classroom management, student engagement, and instructional strategies for teaching financial accounting were analyzed using mean and standard deviation.

Gender-based differences in self-efficacy beliefs were explored through Independent samples t-test, while a one-way analysis of variance (ANOVA) was utilized to investigate variations in teachers' self-efficacy beliefs based on age and teaching experience levels. A comprehensive summary of the analytical approach for each research question is presented in Table 3, outlining the methodology employed to address the study's objectives effectively.

Table 3: Data Analysis Plan

1	What are financial accounting teachers' classroom management self-efficacy beliefs in teaching financial accounting?	Mean and standard deviation
2	What are financial accounting teachers' instructional strategies and self-efficacy beliefs in teaching financial accounting?	Mean and standard Deviation
3	What are financial accounting teachers' student engagement self-efficacy beliefs in teaching financial accounting?	Mean and standard Deviation
4	H_0: There is no statistically significant difference between the self-efficacy beliefs of financial accounting teachers based on their gender.	Independent sample t-test
5	H_0: There is no statistically significant difference in the level of self-efficacy beliefs of financial accounting teachers based on their age.	One-way ANOVA
6	H_0: There is no statistically significant difference in the level of self-efficacy beliefs of financial accounting teachers based on their teaching experience	One-way ANOVA

Field survey, (2021)

Chapter Summary

This chapter included an introduction as well as a thorough explanation of the research design, population, sample and sampling technique. Additionally, it included the data collection method, the validity and reliability of the instrument, the data gathering process and the processing and analysis of the collected data. likewise, it incorporated the department responsible for ethical clearance. The data gathered for the study were analyzed using both descriptive and inferential statistics.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter includes the results and discussion of the findings drawn from the data analysis to look at the implications for self-efficacy beliefs in teaching financial accounting in selected senior high schools at the Kumasi Metropolitan Assembly. The chapter begins with a discussion of the demographic characteristics of the respondents, followed by a presentation and discussion of the key findings in relation to the research questions and hypotheses proposed for the current study in the second section. A total of one hundred and thirty-five (135) responses were received, with a return rate of 100%. The researcher received assistance from numerous senior high school heads and their relevant departmental heads. Firstly, the researcher ensured clear communication about the importance of the study and how participants' responses would contribute to meaningful insights. These likely motivated respondents to complete and return the surveys promptly.

Respondents' Demographic Characteristics

This section displays and discusses the preliminary data, which are the background facts of the study's respondents. The researcher used descriptive statistics (frequencies and percentages) to assess their implications for the current study in order to provide an understanding of the background characteristics of the participants in the study. The result of the participants' demographic characteristics is shown in Table 4

Table 4: Demographic Characteristics of Respondents

Variable	Category	Frequency	Percent
Gender	Male	87	64.4
	Female	48	35.6
Age	below 30	76	56.3
	31-40	35	25.9
	above 40	24	17.8
Years of teaching experience	Below 5	69	51.1
	5-10	10	7.4
	11-15	14	10.4
	16-20	21	15.6
	Above 20	21	15.6
Total		**135**	**100.0**

Source: Field Data, 2020

Table 4 presents the descriptive statistics of respondents' demographic information. Table 4 also summarizes the frequency distribution and percentage of teachers based on their gender, age, and years of teaching experience. Out of a total of 135 respondents, 87 (64.4%) teachers were male, making up the bulk of the respondents, and 48 (35.6%) teachers were female. This finding suggests that there are more male accounting teachers in senior high schools than female accounting teachers.

Again, from Table 4, the number of accounting teachers who were under the age of 30 years represents 76 (56.3%), those within the age bracket of 31-40 represent 35 (25.9%), and accounting teachers above the age of 40 represent 24 (17.8%). The results of the age variable show that the majority of accounting teachers in Kumasi Metropolis Senior High Schools are young and energetic to improve efficient accounting teaching and learning.

In addition, Table 4 included the distribution of teachers' years of teaching experience and revealed that 10 financial accounting teachers had teaching experience within 5–10 years, representing 7.4%. Those with teaching experience within 11–15 years trailed behind with 14 (10.4%), while

those within 16–20 years and above 20 years tied with 21 (15.6%). Those under the age of 5 made up the majority of teachers with the most teaching experience, 69 (51.1%), indicating that most accounting teachers in the metropolis had some level of experience that is relevant for the current investigation.

In conclusion, the findings from Table 4 on the demographic characteristics of respondents reveal that male teachers dominate financial accounting instruction. In Ghana, the predominance of male teachers in teaching accounting at senior high schools is not an unusual phenomenon. The perception that most females dislike calculation subjects like accounting, while their male counterparts have a higher preference for mathematically related subjects like finance, also contributes to this phenomenon (Mbawuni, 2015). Again, the age group that participated more in the study were accounting teachers who were under 30 years old participated more in the study, indicating that they were energetic enough to influence teaching and learning. Finally, the high dominance of teachers below 5 years of experience has the tendency to influence the study's result positively, as their experiences may contribute to the data they elicit about their self-efficacy in their ability to instruct financial accounting at the senior high school in the Metropolis.

Presentation of the Main Results

This section presents the data analysis findings that addressed the research questions and hypotheses at the heart of the study. The researcher gathered data on research questions 1, 2, and 3 using a five-point Likert scale (strongly agree, agree, uncertain, disagree, and strongly disagree). The means and standard deviations were used to analyze the three research issues.

Strongly disagree = 1, disagree = 2, undecided = 3, agree = 4 and strongly agree = 5 were the mean scores on the Likert scale. The independent sample test and one-way analysis of variance (ANOVA) were used to analyze research hypotheses 1, 2 and 3 at a 0.05 level of significance.

Research Question One: What is the level of teachers' self-efficacy beliefs in classroom management in teaching financial accounting?

In order to teach financial accounting, this research topic seeks to determine how competent teachers of accounting are in classroom management. Financial accounting teachers were given eight distinct items to choose from in order to respond to this study question, and they were then asked to rate their level of agreement on a Likert scale of 1–5 in order to express their opinions. Means and standard deviation were the statistical tools employed to analyze these study questions. A mean of 3.0 or higher implies that respondents agreed with the teachers' self-efficacy view, whereas a mean of 2.9 or lower suggests that those surveyed disagreed. The researcher examined the responses for homogeneity, using the results' standard deviation as a guide. A standard deviation of less than 1.00 signifies homogeneity and equality of responses. A standard deviation of more than 1.00, however, indicates that respondents' responses varied widely.

Table 5 provides a summary of the findings for each of the items used to measure classroom management in relation to research question 1.

Table 5: Self-Efficacy of Accounting Teachers in Classroom Management

Classroom Management Statements	N	M	SD
I can control disruptive behaviour in the classroom	135	3.38	1.057
I can make my expectations clear about student behaviour	135	3.70	1.08
I can establish routines to keep classroom activities running smoothly	135	2.05	1.10
I can get students to follow classroom rules	135	3.55	1.06
I can calm a student who is disruptive or noisy in class	135	3.66	1.09
I can establish a classroom management system with each group of students	135	3.64	1.00
I can keep and minimize a problem student form which ruin an entire lesson	135	2.92	1.11
I can respond to defiant students in class	135	3.38	1.06
Average Means/Average Standard Deviation		**3.28**	**1.07**

Source: Field Survey (2021)

From table 5, the overall mean of means (M = 3.28, SD = 3.0) indicates that, in the respondents' view, financial accounting teachers attach a higher level of confidence to classroom management. The average standard deviation score (SD = 1.06) further supports the uniformity of the responses. The investigation revealed that some metrics indicated accounting teachers thought they were very effective, while others proved the opposite. For instance, the item "I can calm a student who is disruptive or noisy in class" showed (M = 3.65; SD = 1.09), and "I can make my expectations clear about students' behavior" showed (M = 3.69; SD = 1.08). This gives an indication that accounting teachers are likely to be very efficient at developing classroom management skills.

Also, as part of the dominant competencies in terms of classroom management, financial accounting teachers strongly agreed (M = 3.54; SD =

1.05) that they can get students to follow rules or "control disruptive behaviour in the lassroom." This has the tendency to maintain classroom disciplinary rules since the teacher has the ability to control classroom misdemeanors. With a standard deviation greater than 1.00, it clearly shows that the respondents were diverse in their responses about having adequate knowledge of classroom management skills when teaching financial accounting (SD = 1.06).

Table 5: Although some teachers rated themselves highly for classroom management efficacy, the statements "financial accounting teachers can keep and minimize a problem from students that ruins an entire lesson" and "I can keep classroom activities running smoothly" had the lowest mean values (M = 2.91; SD = 1.11) and (M = 2.05; SD = 1.0), respectively. This clearly shows that teachers are relatively less effective at maintaining appropriate classroom rules or techniques for teaching financial accounting. Again, most teachers disagree that they can control students who can destruct classroom lessons and instill appropriate measures for classroom management. In addition, financial accounting teachers were undecided (M = 3.38; SD = 1.06) about whether they could respond to the deficient behaviors of students in the classroom. This perspective perceives them as ineffective in instructing students with special needs in accounting courses.

Research Question Two: What is the level of accounting teachers' instructional strategies and self-efficacy beliefs in teaching financial accounting?

The second research question sought to address the level of teachers' self-efficacy belief in instructional strategies in teaching financial accounting

at the senior high school. It is essential to assess teachers' degree of capability in using a variety of teaching approaches since they must have teaching skills and abilities to offer education. This research question gathered teachers' self-efficacy information on their teaching styles, guidelines used to improve assessment strategies and promote teaching and learning. In order to address this researcher question, Teachers of financial accounting were asked to rate their level of agreement or disagreement with eight statements on a five-point Likert scale. The results concerning these research questions were statistically analyzed using mean and standard deviation, as shown in Table 6.

Table 6: Teachers' Self-Efficacy Belief in Instructional Strategy

Statement	M	SD
I can respond to difficult questions from students.	3.545	1.06
I can measure student comprehension of what has been taught.	4.01	1.07
I can craft good questions for students.	3.66	1.09
I can modify lessons to the appropriate level of individual students.	3.66	0.99
I can use a group of assessment strategies.	3.50	1.12
I can provide an alternate explanation or examples when students are perplexed.	3.38	1.06
I can implement alternative strategies in the classroom.	3.64	1.00
I can provide suitable challenges for very capable students.	3.67	0.97
Average Means/Average Standard	**3.64**	**1.045**

Source: Field Survey, (2021)

Table 6 shows the result of financial accounting teachers' self-efficacy beliefs in instructional strategy. The overall average, mean and standard deviation (*M*= 3.64, *SD* = 1.04) Compared to the cut-off point of 3.0, which indicates agreement with the statement, this indicates that Financial Accounting teachers strongly agreed with the statements on the research question (teachers self-efficacy beliefs in instructional strategy).

The respondents strongly agreed to the statement that "I can measure students' comprehension of what I have taught," and this statement recorded the highest mean value. (*M* =4.00, *SD*= 1.06). As well, the financial Accounting teachers agreed (*M* =3.67, *SD*= .96) to the statement that "they can provide appropriate challenges for very capable students." This suggests that the majority of the financial accounting teachers are familiar with the different teaching strategies to ensure successful instructional delivery. By affirming strongly (*M* =3.65, *SD* = 1.09) that they can craft good questions for students and implement alternative strategies in their classrooms. (*M* =3.64, *SD*= 1.00). This may be due to the fact that strategies in teaching financial Accounting are varied as teachers continues to teach the subject. Also, financial Accounting teachers fairly agreed with the statement (*M* =3.37, *SD*= 1.06) "I can provide alternate explanations or examples when students are confused."

Research Question Three: What is the level of teachers and students' engagement and self-efficacy beliefs in teaching financial accounting?

Research question three examined teachers' belief in engaging students in their classrooms to promote teaching and learning of accounting. To address this research question, eight statements on the teacher self-efficacy scale were measured on a five-point Likert scale. The results were analyzed using the mean and standard deviation. The summary of the results is presented in Table 7.

Table7: Teachers' Self-Efficacy Belief in Student Engagement

Statement	M	SD
I can get through to the most challenging students.	2.84	1.10
I am able to guide pupils' critical thinking.	2.05	1.10
I can encourage students who do not seem to care about their schoolwork.	2.24	1.11
I can encourage pupils to have confidence in their abilities in school.	2.92	1.11
I can assist pupils in valuing learning	2.53	1.19
I can help students be more creative.	2.67	1.262
I can help a student who is struggling to grasp	3.88	1.09
I can support parents in ensuring that their child succeed in school.	3.78	1.13
Average means/average standard deviation	**2.86**	**1.13**

Source field: survey (2021)

Table 7 provides the overall mean of means, which is (*M =2.86, SD = 1.13*) compared to the cut-off point of 3.0, representing agreement with the items. The result indicates that accounting teachers were not clear in their efficacy in engaging students in the teaching and learning of financial accounting at SHS. The end-of-mean results further demonstrate that accounting teachers have moderate efficacy beliefs when it comes to student engagement in financial accounting lessons. All the items in the table depict respondents' views on the questions posed to assess student engagement efficacy.

Some of the items indicated that accounting teachers are highly effective at student engagement. The mean values (M = 3.88, SD = 1.08) and (M = 3.77, SD = 1.13) of the statements "financial accounting teachers can improve the apprehension of their students who are failing" and "assist parents in helping their children do well in school," respectively, support this

assertion. This may be a result of teachers' ability to increase student interest by properly engaging students in accounting lessons.

However, financial accounting teachers have (*M =2.91, SD =1.11*) and (*M = 2.83, SD = 1.05*) indicated that the respondents were not precise with the statements that "I can persuade students that they can succeed in their academic work," and "I can connect with the most challenging students." respectively. These findings may imply that teachers' self-efficacy beliefs about student engagement do not guarantee that students will perform well in school. This is because the financial accounting teacher does not engage students in other extracurricular activities. It is highly impracticable to attempt to get every student in the session because they can be facing various social difficulties, which makes it difficult to teach and learn.

Again, the teachers' perspectives on fostering student creativity and helping students value learning (*M = 2.67, SD = 1.26*) indicated a neutral response. This may be due to the various factors influencing student interest and focus in learning financial accounting. Specifically, the technicalities involved in teaching the subject may have had an impact on teachers' perceptions of their own efficacy in fostering student engagement. Finally, financial accounting teachers (*M = 2.23, SD = 1.11*) and (*M = 2.05, SD = 1.09*) disagreed with the statements "I can inspire students who show little interest in their academic work and guide them in developing critical thinking," respectively. This finding suggests that some financial accounting teachers are unable to engage their students, inspire their excitement, and encourage critical thought about their coursework.

Test of Normality

Prior to the main analysis, the data was examined for linearity, normality, and the presence of outliers, which are important assumptions for the ANOVA and independent sample t-test analyses. The ANOVA analysis assumes that the data is normally distributed, as the population from which the sample is derived is normal. To conduct the ANOVA, the dependent variables (classroom management, instructional strategy, and student engagement) should be approximately normally distributed. To test the normality assumption, the researchers employed several techniques, including mean-median analysis, histogram examination, and the Kolmogorov-Smirnov test. The results of these normality tests are presented in Table 8 and Figure 2.

Table *8*: Test for Normality

Teacher Self- Efficacy	Mean	Median	Skewness	SE	Kurtosis	SE
Students Engagement	2.86	2.88	-.040	.209	.169	.414
Instructional Strategy	3.63	3.43	-.189	.209	-.026	.414
Classroom Management	3.28	3.25	-.046	.209	-.151	.414

Source: Field Data (2021)

The values for the mean, median, skewness and kurtosis for the test of normality are displayed in Table 8. It is clear from the mean-median value analysis that the mean (Student Engagement =2.86, instructional strategy = 3.63, Classroom Management =3.28) were approximately the same as the median value (Student Engagement =2.88, instructional strategy = 3.43, Classroom Management =3.25).

This indicates that the dependent variables “student engagement, instructional strategy and classroom management” were approximately normal. According to Bryne (2010) and Kline (2015), a value for skewness of ±2 and a kurtosis

of ±7 indicates a normal distribution. From the result, a skewness of -.040, -.189, -.046 and kurtosis of .169, .026, -.151 for the students engagement, instructional strategy and classroom management earning respectively indicate that the data were approximately normal. This was verified visually by looking at the histogram in figure 2 (a-c).

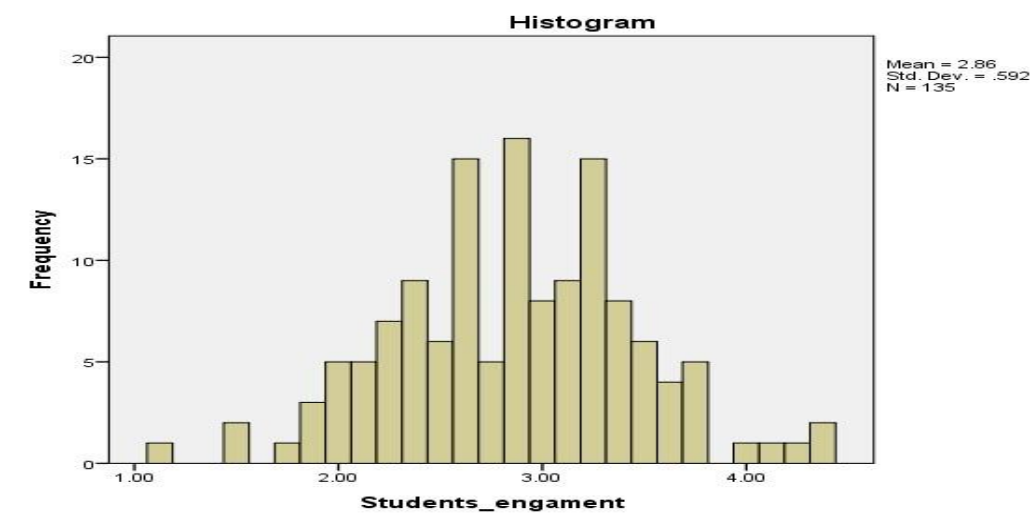

Figure 2a: Histogram for Normality test (Students Engagement)
Source: Field Data (2021)

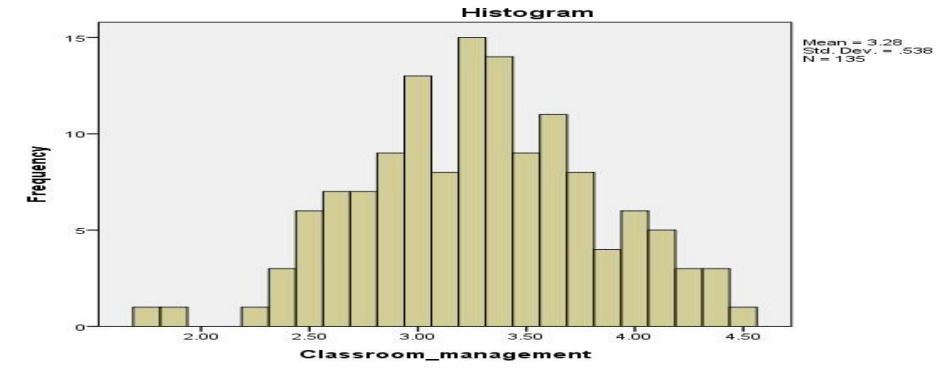

Figure 2b: Histogram for the Normality Test (Classroom Management)
Source: Field Data, (2021)

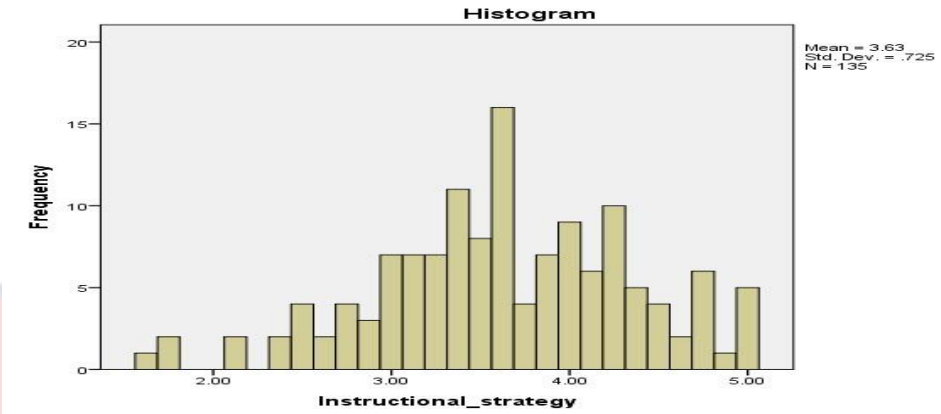

Figure 2c: Histogram for the Normality Test (Instructional Strategy)
Source: Field Data (2021)

Figure 2 (a-c) presents the histogram of the dependent variables (students' engagement, instructional strategy and classroom management), which indicated that the data was approximately normal. From the three figures, it is evident that the peak of the data set for each dependent variable was in the middle and fairly symmetrical. This was a confirmation of the mean-median analysis.

Table 9: Kolmogorov-Smirnov test for normality

	Kolmogorov-Smirnov			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Students' engagement	.070	135	.097	.991	135	.549
Instructional strategy	.068	135	.200*	.984	135	.104
Classroom management	.063	135	.200*	.990	135	.402

Source: Field Data, (2021)

From table 9, the null hypothesis of normality failed to be rejected. That is, students' engagement, instructional strategy and classroom management were normally distributed.

Research hypothesis 1: There is no statistically significant difference in accounting teachers' level of self-efficacy beliefs based on gender.

The first research hypothesis examined whether there was a statistically significant difference in the level of self-efficacy beliefs between male and female accounting teachers. The purpose of this hypothesis was to test if gender plays a role in teachers' self-efficacy beliefs in teaching financial accounting. To test this hypothesis, an independent t-test was employed. The independent t-test is used to compare the means of two unrelated groups. In this case, the independent variable was gender, comprising male and female financial accounting teachers, and the dependent variable was the level of teachers' self-efficacy beliefs in teaching financial accounting. The data was analyzed at a significance level of 0.05 to address the research question. Table 10 presents a summary of the results on the difference that exists between male and female teachers' self-efficacy beliefs, in relation to the hypothesis that there is no statistical difference.

Table *10*: Differences in the Level of Teachers Self-Efficacy Belief of Male and Female Financial Accounting Teachers

Gender	N	Mean	SD	T	Df	Std. Error Mean	P
Male	87	3.19	.550			.05887	
				2.790	108.306		.06
Female	48	3.44	.481			.06941	

**Significance level .05; P < .01*
Source: Field Data, (2021)

Levene's test indicated that the difference in self-efficacy beliefs between male and female accounting teachers was not statistically significant ($p > .05$). Therefore, this study operated under the assumption of equal variances not assumed. The null hypothesis states that there is no difference in

the level of teachers' self-efficacy beliefs between male and female financial accounting teachers. The result of the independent t-test indicates that the difference between the male and female accounting teachers is not statistically significant ($p > .05$). This suggests that there is no significant difference in the level of teachers' self-efficacy beliefs between male and female financial accounting teachers. The mean self-efficacy belief score for male teachers ($M = 3.19$; $SD = .550$). For female teachers, ($M = 3.44$; $SD = .481$). A t-test was conducted to compare the means between the two groups. The t-value was -2.790 with 108.306 degrees of freedom, resulting in a p-value of 0.06.

The findings suggest a slightly higher level of self-efficacy belief among female financial accounting teachers compared to their male counterparts, although the difference was not statistically significant at the conventional alpha level of 0.05. The effect size, as indicated by the t-value, was moderate (-2.790), indicating a noticeable difference between the groups.

Research hypothesis 2: There is no statistically significant difference in the level of self-efficacy beliefs of accounting teachers based on age.

The goal of this hypothesis was to determine whether there were any statistically significant differences in teachers' levels of self-efficacy beliefs based on their age. The age of accounting teachers was the dependent variable, while the teachers' self -efficacy belief to teach financial accounting was the independent variable. With a significant level of 0.05, one-way ANOVA was used to examine the data in order to deal with this research question. The results of the differences in teachers' efficacy belief levels according to teaching experience are shown in table 11.

ANOVA Table 11: Differences in Teachers' Self-Efficacy Belief Based on Age.

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	.246	2	.123	.421	.657
Within Groups	38.549	132	.292		
Total	38.795	134			

Source: Field Data, (2021)

The findings from Table 11 show that the level of teachers efficacy belief dependent on age is statistically insignificant at the p<.05 level (*F(2, 134) = 0.421, p >.05*). The variation in teachers' self-efficacy beliefs based on their age was investigated using a one-way between-groups analysis of variance. The respondents' ages were separated into three groups: [Group 1 (below 25); Group 2 (25-30) and Group 3 (above 30)].

Research hypothesis 3: There is no statistically significant difference in the level of accounting teachers' self-efficacy beliefs based on teaching experience.

This study set out to determine whether there were any statistically significant differences between accounting teachers' beliefs about their own abilities to teach, depending on their level of experience. In order to test the hypothesis, the collected data were analyzed using a one-way ANOVA with a 0.05 level of significance. The findings of this study are shown in Table 12: there is no statistically significant difference in accounting teachers' level of self-efficacy belief based on year of teaching experience.

ANOVA Table 12: Differences in the Level of Accounting Teachers' Self-Efficacy Belief Based on Teaching Experience

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	1.626	4	.407	1.422	.230
Within Groups	37.169	130	.286		
Total	38.795	134			

Source: Field Data (2021)

According to the analysis, there was no statistically significant change in Table 12. at the p> .05 level in the participants' five years of teaching experience and their level of self-efficacy beliefs (*F (4, 134) = 1.422, p >.05*]. The researcher performed a one-way between-groups analysis of variance to investigate the differences in teachers' self-efficacy beliefs based on their teaching experience. The respondents' teaching experiences were classified into five groups. [Group 1 (below 5); Group 2 (5–10); Group 3 (11–15); Group 4 (16–20); and Group 5 (above 20)].

Discussions

What are financial accounting teachers' classroom management self-efficacy beliefs in teaching financial accounting?

The first research question aimed at determining the level of teachers' self-efficacy beliefs in managing the classroom when teaching financial accounting. The findings of the study showed that most financial accounting teachers gave classroom management a higher level of confidence. This finding confirms the findings of Sappor (2020) who evaluated pre-service accounting teachers' efficacy in teaching cost accounting and found that they had a high level of classroom management ability. The findings further validate the views of (McCain, 2017) who revealed that school teachers

perceived themselves as confident when describing their self-efficacy in classroom management. The findings of the present study further revealed support from Bay (2020) who discovered that novice teachers hold strong self-efficacy views on classroom management.

The results suggest that Financial Accounting teachers have the ability to stop hyperactive students from disrupting lessons when they attach a high level of self-efficacy to classroom management. This is because teachers who make their lesson objective clear to student are able to maintain good classroom management for successful less on delivery. This will significantly enhance the academic performance of the students and increase teachers' efficacy belief for a successful accomplishment of their objectives.

What are financial accounting teachers' instructional strategies and self-efficacy beliefs in teaching financial accounting?

The second research question examined Accounting teachers' belief in instructional strategies in teaching financial accounting.The findings support the views of Kaku and Arthur (2021) that novice teachers believe they can implement their teaching strategies with a high level of self-efficacy. The result of the study is in line with that of Peker, Erol and Gultekin (2018) indicates there are slight variations in the mean self-efficacy scores between instructional strategies. Because of this, when students are confused, accounting teachers are able to offer them different explanations or examples. The findings reveal that financial accounting teachers attach a moderate level of efficacy, which enables them to employ different instructional strategies in teaching to align lessons to the proper level.

What are financial accounting teachers' student engagement self-efficacy beliefs in teaching financial accounting?

The third research question determined accounting teachers' belief in students' engagement in teaching financial accounting. The finding shows that financial accounting teachers have moderate self-efficacy beliefs in engaging students. This finding confirms the result of Sarfo, Amankwah, Sam and Konin (2015) who disclosed that teachers score high on student engagement. The scholars explained that self-efficacy levels of teachers sometimes emanate from parents with the support they provide for their children in assisting them with their assignment and motivating them to learn. However, the result contradicts the findings of Alrefaei (2015), Persinski (2015), Peker and Erol (2018) and Berg and Smith (2014) Who made it known that teachers' perceptions in their own efficacy in fostering student engagement are quite low.

This may be associated with the technicality involved with teaching financial accounting in the SHS.Teachers encounter difficulties in engaging students, especially to think critically in order to understand the technical accounting concepts and principles. This is a major a challenge to accounting teachers since these concepts are handed down from accounting bodies and cannot be altered. A typical example is the golden rule of accounting which states that "for every debit entry, there must be a corresponding credit entry," simplified as "debit the receiver, credit the giver." Engaging to students to comprehend this rule may be challenging to teachers.

Differences in the Level of Teachers Self-Efficacy Belief of male and female financial accounting teachers

According to research hypothesis 1, the study's overall result demonstrates that there is no statistically significant difference in the degree of self-efficacy belief in instructional strategy and student engagement between male and female teachers. However, the results indicated a statistically significant difference in the levels of self-efficacy beliefs between male and female teachers in managing the classroom. This finding is in disagreement with the findings of Er (2020), Sarfo, Amankwah, Konin and Sam (2015), and Peker, Erol and Gultekin (2018), who revealed that there was a significant difference between male and female teachers' self-efficacy beliefs regarding instructional strategy and student engagement. The scholars indicated that there is a significant difference in pre-service teachers' self-efficacy opinions regarding the gender variable, which is in favour of men. Male teachers exhibit greater self-confidence compared to their female counterparts.

Also, Butt, Khan and Jehan (2012) indicated that, compared to male teachers, female teachers had a greater sense of efficacy. Despite the statistically significant difference between male and female teachers found in the aforementioned studies, the results of those studies contradict the findings of the present study regarding teachers' self-efficacy beliefs in terms of instructional strategy and student engagement. However, this finding supports the finding of Eberle (2011), who revealed that there was a statistically significant difference in teachers' self-efficacy based on gender. Adjei's (2018) findings also contradict this one. The scholar revealed no statistically

significant difference in teachers' self-efficacy beliefs in classroom management based on gender.

The current study found that teachers' self-efficacy beliefs in instructional strategies and student engagement were gender neutral. Most female teachers have a belief in their ability to achieve good results in engaging in activities, which makes them exhibit high levels of confidence in themselves. These study findings are consistent with those of Adjei (2018), Chacon (2005), Cubukcu (2008), and Karimv (2011), who were of the view that there was no significant difference in teachers' self-efficacy beliefs in instructional strategy and student engagement based on gender.

Differences in the level of financial accounting teachers' self-efficacy beliefs based on age

Concerning research hypothesis 2, the findings from the data analysis revealed that there is no statistically significant difference in teachers' self-efficacy beliefs based on their age. However, Lesha (2017) indicated that there was a statistically significant difference in all variables of teacher self-efficacy depending on the teacher's age.

The findings of this study concur with the results of Shazadi, Khatoon, Aziz and Hassan (2011), who showed that age has no significant effect on the self-efficacy of secondary school teachers. The findings further confirm the results of Tilfarlioğlu and Cinkara (2009), who discovered that there were no significant relationships between individuals' sources of self-efficacy and their age. This implies that the age of teachers does not determine their self-efficacy. Therefore, regardless of the teacher's age, financial accounting can still retain high efficacy. Once again, the study confirms the findings of Hicks

(2012), who discovered statistically significant weak direct relationships between age and classroom management classes. The findings again confirm Bandura's (1994) statement that age has no bearing on teacher self-efficacy.

Differences in the level of financial accounting teachers' self-efficacy beliefs based on teaching experience

A one-way ANOVA was used to examine the differences among more than two groups. The third research hypothesis was examined to see if there was a statistically significant difference in teachers self-efficacy views based on their teaching experience. The result of the study reveals that there was no statistically significant difference in teachers' self-efficacy based on their teaching experience. The results indicate that teachers' self-efficacy beliefs increased due to their extensive teaching experience in financial accounting. This implies that teachers have the experience to manage the disruptive behaviour of students in the classroom as a result of their experiences obtained from teaching students over the years. Koubeissi et al. (2011) concurred with the study's findings that teacher self-efficacy outcome expectancy scores rise in line with the increase in teaching experience. The findings by Veisi, Azizifar, Gowhary, and Jamalinesari (2015) contradict this finding by asserting that, in terms of teacher empowerment, there was no statistically significant variation in relation to the number of years of experience. Similarly, Klassen and Chiu (2010), according to the number of years of experience teachers have, revealed a fractal association with the three self-efficacy components. In this regard, Tschnnen-Moran and Hoy (2007) stressed that the teacher's personal characteristics have a minimal impact on their efficacy beliefs.

Chapter Summary

The chapter focused on the study's results and discussion sections. It discusses the findings from the analysis of the participant's responses. The researcher first presented the results of the demographic variables, then delved into the primary findings that addressed the research questions and hypotheses formulated for this study. Previous studies on the factors of interest in the current investigation either supported or disputed the findings chronologically.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Overview

This section of the chapter provides a comprehensive summary of the findings on teachers' self-efficacy beliefs in teaching financial accounting at senior high schools. The conclusions drawn from this analysis serve as a foundation for making informed recommendations and suggesting avenues for further research. The summary focuses on the research process and the key findings that answer the research questions and hypotheses, offering a clear and concise summary of the study's results.

Summary of the study

The purpose of this study was to investigate accounting teachers' self-efficacy beliefs in teaching financial accounting at senior high schools in Kumasi metropolis. To acquire pertinent data regarding the self-efficacy beliefs of financial accounting teachers, the study used a descriptive survey approach. The study selected 135 financial accounting teachers from 20 senior high schools in the Kumasi metropolis, using the complete enumeration method, to respond to a structured, closed-ended questionnaire. The study also employed descriptive statistics, an independent sample t-test, and a one-way ANOVA to answer the questions and formulate hypotheses, respectively. The research questions guided the study as follows:

1. What are accounting teachers' classroom management self-efficacy beliefs when teaching financial accounting?
2. What are accounting teachers' instructional strategies and self-efficacy beliefs in teaching financial accounting?

3. What are the engagement levels and self-efficacy beliefs of accounting teachers in teaching financial accounting?

The study also tested the following research hypotheses:

1. H0: There is no statistically significant difference in financial accounting teachers' self-efficacy beliefs based on their gender.

   H1: There is a statistically significant difference in financial accounting teachers' self-efficacy beliefs based on gender.
2. H0: There is no statistically significant difference in financial accounting teachers' self-efficacy beliefs based on age.

   H1: There is a statistically significant difference in financial accounting teachers' self-efficacy beliefs based on age.
3. .H0: Based on their teaching experiences, there is no statistically significant difference in financial accounting teachers' self-efficacy beliefs.

   H1: Based on their teaching experiences, there is a statistically significant difference in financial accounting teachers' self-efficacy beliefs.

Summary of key findings

In response to research question one, the study found that financial accounting teachers have greater levels of self-efficacy beliefs on classroom management, as they indicated that they can achieve their lesson objectives by controlling the disruptive behaviour of students in the classroom. Also, in relation to research question two, the study revealed that financial accounting teachers were particularly effective in using instructional strategies in financial accounting lessons to promote teaching and learning.

Once more, the study found that, with reference to research question three, Financial Accounting teachers' level of self-efficacy belief in student engagement was moderate, even though they recorded high scores in raising the understanding of students who might be failing. In furtherance of research hypothesis one, the study revealed that the gender of accounting teachers did not have any statistically significant influence on teachers' self-efficacy beliefs in instructional strategy and student engagement. However, there was a statistically significant gender difference in the teachers self-efficacy beliefs regarding classroom management. Furthermore, the study found that for research hypothesis number two, there was no statistically significant difference in the self-efficacy beliefs of financial accounting teachers depending on age. Regarding the third research premise, the study found no statistically significant difference in financial accounting teachers' self-efficacy beliefs based on their teaching experience.

Conclusions

The study's findings have implications for teachers' self-efficacy beliefs when teaching financial accounting. In view of this, several conclusions have been drawn. The study concludes that SHS financial accounting teachers possess a strong belief in their ability to instruct students, irrespective of any misbehavior in the classroom, with the aim of enhancing the teaching and learning of financial accounting. The results further suggest that financial accounting teachers are confident in their ability to effectively engage students in their accounting lessons, thereby enhancing the teaching and learning of financial accounting at SHS. By doing this, they are able to encourage their understanding of the technical accounting principles and

concepts in their classes. Again, the research's findings conclude that financial accounting teachers have great confidence in their ability to adopt varied instructional strategies to promote students' comprehension of every taught lesson. The study's results also conclude that the gender of teachers does not influence the confidence levels of financial accounting teachers in their instructional strategies or student engagement. However, the gender of the teachers influenced their confidence in their efficacious classroom management. The severe misconduct that students engaged in during class time may be to blame. With such obstacles in their way, teachers would not be able to accomplish their instructional goals. It is concluded that teachers of financial accounting did not have self-efficacy beliefs that were responsive to age or years of teaching experience.

Recommendations

Based on the findings of the study, the following recommendations are proposed to enhance the self-efficacy beliefs of financial accounting teachers in senior high schools:

1. The Ghana Education Service (GES) should provide financial accounting teachers with comprehensive training on effective classroom management and disciplinary strategies. This will equip teachers with the necessary skills to address disruptive student behavior and maintain a conducive learning environment, thereby promoting the teaching and learning of financial accounting.
2. Teacher training institutions should regularly organize seminars and workshops to keep financial accounting teachers updated on modern and innovative instructional approaches. This will empower teachers

to employ engaging teaching methods that encourage student learning and understanding of accounting principles and concepts.

3. Financial accounting teachers should strive to maintain positive and supportive relationships with their students. By fostering a collaborative learning environment, teachers can encourage active student engagement, which can enhance students' comprehension of the technical aspects of the subject matter.
4. Senior high schools should actively promote gender balance among their teaching staff. Motivating and supporting both male and female financial accounting teachers can help boost their self-efficacy beliefs, ensuring that all teachers, regardless of gender, are empowered to deliver effective instruction.
5. Financial accounting teachers should be periodically monitored by educators to ensure they adopt teaching styles that prioritize effective student engagement. This may include encouraging teachers to engage in peer tutoring and collegial learning, which can further enhance their instructional practices and self-efficacy beliefs.

These recommendations aim to address the key factors influencing teachers' self-efficacy beliefs in teaching financial accounting, ultimately enhancing the quality of financial accounting education in senior high schools.

Suggestion for Further Research

The study focused on exploring teachers' self-efficacy beliefs in teaching financial accounting within the senior high schools of the Kumasi Metropolitan Area, representing only one of Ghana's six metropolises. To enhance the generalizability of the study's findings, it is recommended that a

comparative investigation be conducted in the remaining metropolitan areas of the country. Furthermore, as the study exclusively examined financial accounting teachers, it is proposed that similar research be conducted across other academic disciplines. This expansion of research scope would not only contribute to a more comprehensive understanding of teachers' self-efficacy beliefs but also facilitate the advancement of knowledge across diverse subject areas, enriching the educational landscape with a broader perspective on teacher efficacy in various disciplines.

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APPENDICES

APPENDIX A

INTRODUCTORY LETTER

UNIVERSITY OF CAPE COAST
COLLEGE OF EDUCATION STUDIES
FACULTY OF HUMANITIES & SOCIAL SCIENCES EDUCATION
DEPARTMENT OF BUSINESS & SOCIAL SCIENCES EDUCATION

Telephone: +233-(0)3321 35411 +233(0)3321 32480/3
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UNIVERSITY OF CAPE COAST
PRIVATE MAIL BAG

Date:

6th July, 2022

Our Ref:

Your Ref:

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

INTRODUCTORY LETTER

Ms. Charity Takyi is an M.Phil Accounting Education student of this Department and as a requirement for the programme, she is working on the research topic: **"Accounting Teachers' Self-Efficacy Beliefs in Teaching Financial Accounting in Kumasi Metropolis".**

The study is to investigate Teachers' self-efficacy beliefs in teaching Financial Accounting in Kumasi Metropolis. We would be grateful if you could give her the necessary assistance to enable her complete the research.

In case she flouts any ethical requirement as the study may necessitate, kindly get in touch with her supervisor, Prof. Baba Yidana Mumuni, on 0542638860 or through email myidana@ucc.edu.gh. You may also get in touch with the Department on 0209408788 or through dbsse@ucc.edu.gh.

Thank you.

Yours faithfully,

Dr. Bernard Yaw Sekyi Acquah
Head

APPENDIX B

QUESTIONNAIRE

UNIVERSITY OF CAPE COAST

FACULTY OF HUMANITIES AND SOCIAL SCIENCE EDUCATION

DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES EDUCATION

QUESTIONNAIRE FOR ACCOUNTING TEACHERS

Dear Respondent**,**

The purpose of the study is to determine the teachers' self-efficacy belief in financial accounting in relation to teaching financial accounting. All information given will be treated with strictest confidence, all participants will remain anonymous.

Instructions

Please put a check mark (√) where appropriate in the box corresponding to your choice concerning each statement.

SECTION A

Background Data of Respondent

1. Gender: Male [ ] Female [ ]
2. Age group: Below 30yrs [ ] 31-40yrs [ ] above 40yrs [ ]
3. Years of teaching experience. Below 5years [ ] 5-10years [ ] 11-15 years [ ] 16-20 years [ ] above 20years [ ]

SECTION B

ACCOUNTING TEACHERS' SELF-EFFICACY BELIEFS

To respond to items in this division and any other divisions, please put a check mark (√) in the appropriate box to indicate your level of agreement or disagreement with each statement: 1 (Strongly Disagree); 2 (Disagree); 3 (Neutral); 4 (Agree); and 5 (Strongly Agree).

S/N	STATEMENTS	1	2	3	4	5
	Student Engagement					
4	I can get through to the most difficult students					
5	I can help students think critically					
6	I can motivate students who show low interest in school work					
7	I can get students to believe they can do well in school work					
8	I can help students value learning					
9	I can foster student creativity					
10	I can improve the understanding of a student who is failing					
11	I can assist parents in helping their children do well in school					

	Instructional Strategies					
12	I can respond to difficult questions from students					
13	I can measure student comprehension of what have taught					
14	I can craft good questions for students					
15	I can adjust lessons to the proper level for individual students					
16	I can use a variety of assessment strategies					
17	I can provide an alternative explanation or example when students are confused					
18	I can implement alternative strategies in classroom					
19	I can provide appropriate challenges for very capable students					

	Classroom Management					
20	I can control disruptive behaviour in the classroom					
21	I can make my expectations clear about student behaviour					
22	I can establish routines to keep classroom activities running smoothly					
23	I can get students to follow classroom rules					
24	I can calm a student who is disruptive or noisy in class					
25	I can establish a classroom management system with each group of students					
26	I can keep and minimize a problem student form which ruin an entire lesson					
27	I can respond to defiant students in class					

THANK YOU