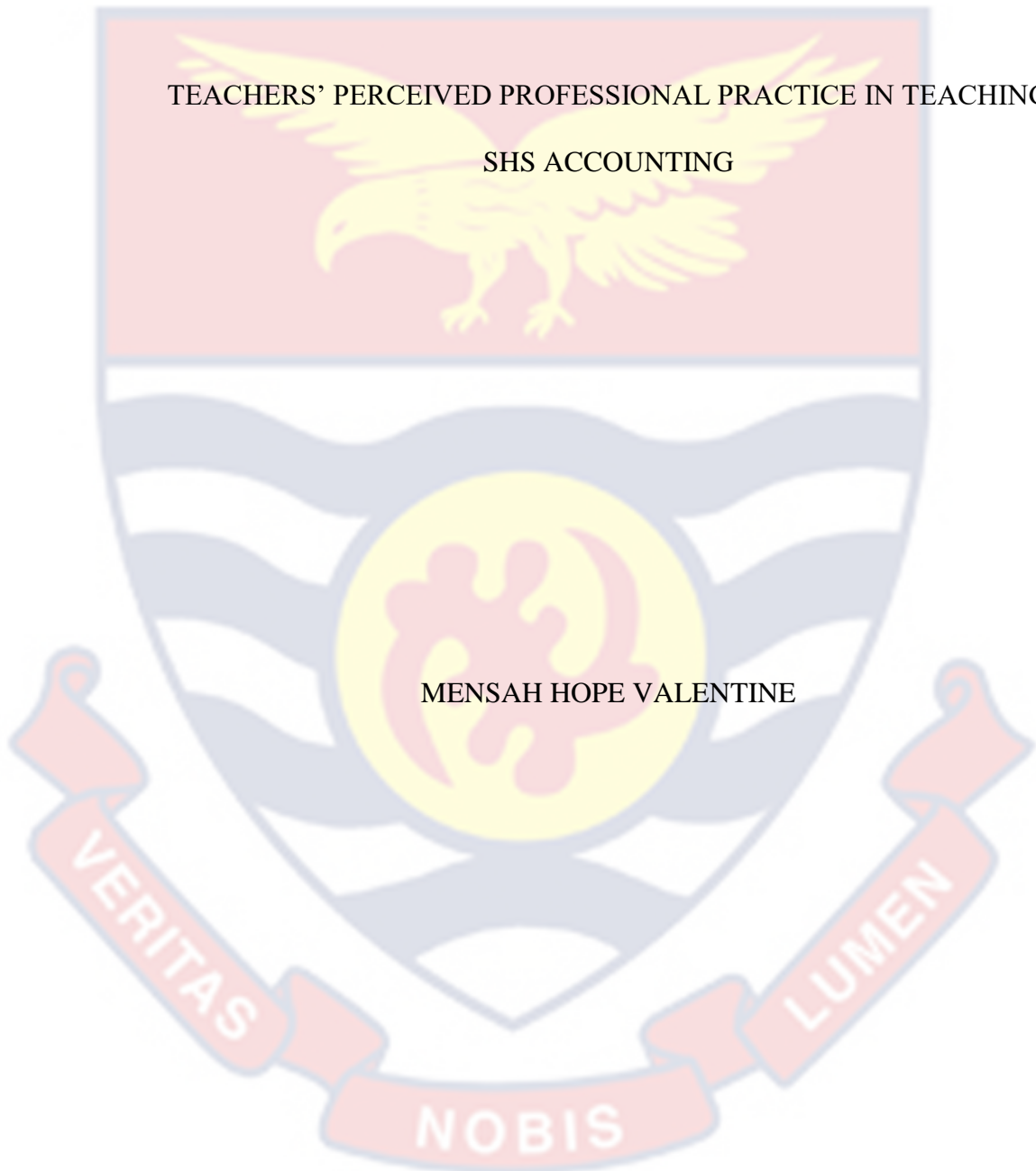


UNIVERSITY OF CAPE COAST

TEACHERS' PERCEIVED PROFESSIONAL PRACTICE IN TEACHING

SHS ACCOUNTING

MENSAH HOPE VALENTINE



2021

UNIVERSITY OF CAPE COAST



TEACHERS' PERCEIVED PROFESSIONAL PRACTICE IN TEACHING
SHS ACCOUNTING

BY

MENSAH HOPE VALENTINE

Thesis submitted to the Department of Business and Social Sciences
Education of the Faculty of Humanities and Social Sciences Education,
College of Education Studies, University of Cape Coast, in partial fulfilment
of the requirement for the award of Master of Philosophy degree in
Accounting Education

NOVEMBER 2021

DECLARATION

Candidate's Declaration

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

Candidate's Signature Date

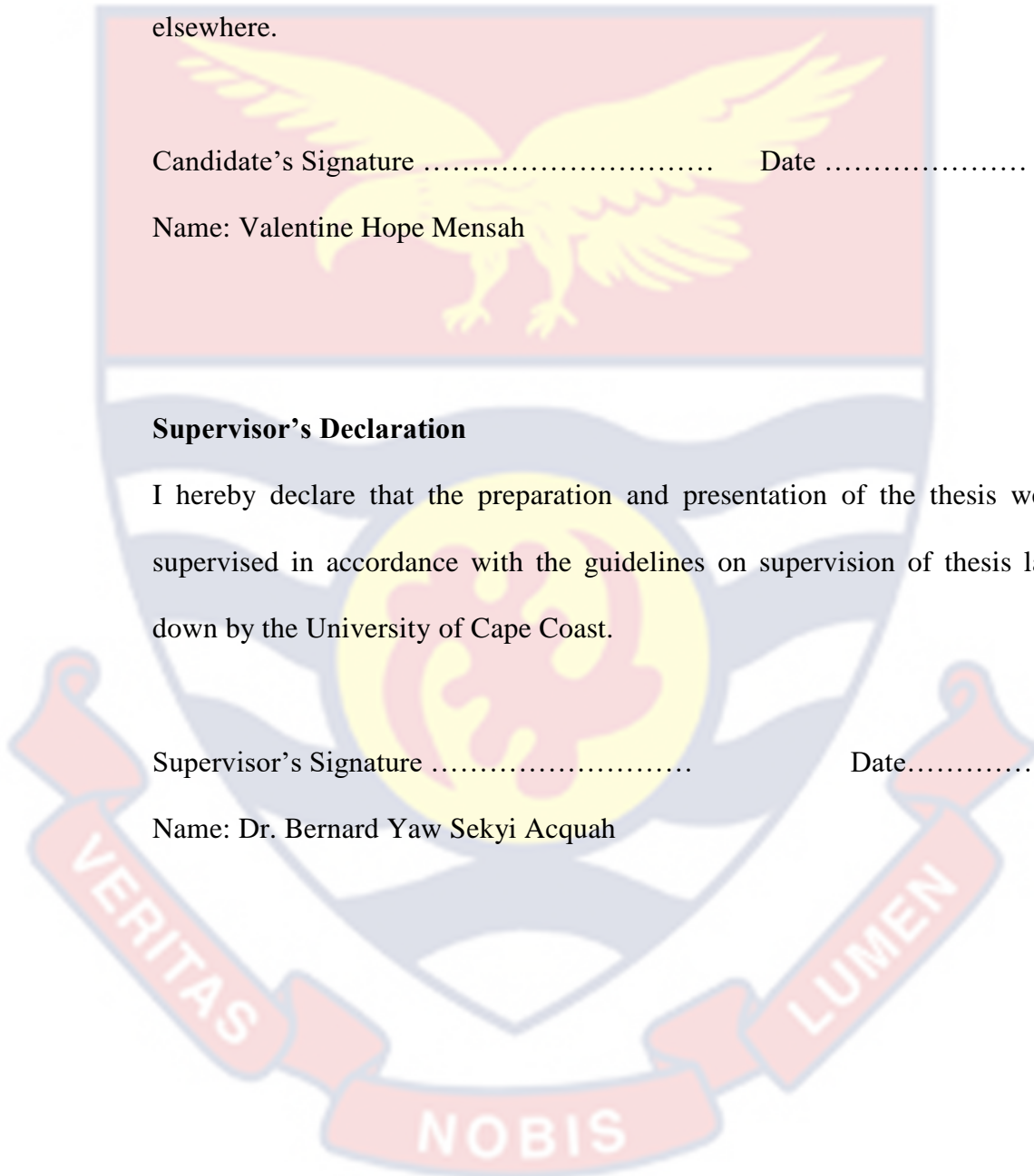
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Supervisor's Declaration

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

Supervisor's Signature Date.....

Name: Dr. Bernard Yaw Sekyi Acquah



ABSTRACT

This study was carried out to investigate the extent to which the teachers perceived professional practices of Accounting teachers in Senior High Schools (SHS) within the Ketu North Municipal area of the Volta Region in Ghana contribute to the performance of students. The study adopted a descriptive survey approach with the use of a questionnaire to collect primary data from 344 Accounting students and 26 Accounting teachers as participants. The sample was obtained through a census. The researcher analysed the data using mean, standard deviation, independent sample t- test and hierarchical multiple regression analysis. It was found from the analysis, that Accounting teachers exhibit high level of effectiveness in managing the learning environment in teaching Accounting. It was found from the study that Accounting teachers exhibit a moderate level of effectiveness in lesson planning and preparation. It was also revealed that there were no statistically significant differences in male and female teachers' effectiveness in managing students' behaviour during Accounting instruction. Managing learning environment and students' behaviour management were found to significantly influence students' learning outcomes. It is therefore recommended that the Ghana Education Service should intensify continuous professional development activities in the Municipality to enhance Accounting teachers' capacity to employ more innovating class management and instructional practices to promote the teaching and learning of Accounting.

KEY WORDS

Accounting teachers

Assessment

Professional practice

Teaching

Academic performance



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DEDICATION

To Gillian Mimi Dartey, Mary Mamly Doku



TABLE OF CONTENTS

Content	Page
DECLARATION	ii
ABSTRACT	iii
KEY WORDS	iv
ACKNOWLEDGEMENTS	v
DEDICATION	vi
TABLE OF CONTENTS	vii
LIST OF TABLES	xi
CHAPTER ONE: INTRODUCTION	
Background to the Study	1
Statement of the Problem	7
Purpose of the Study	9
Objective of the Study	9
Research Questions	9
Significance of the Study	10
Delimitation of the Study	11
Limitation of the Study	11
Definition of Terms	11
Organisation of the Study	12
Chapter Summary	13
CHAPTER TWO: LITERATURE REVIEW	
Overview	15
Theoretical Review	15
Conceptual Review	19

Teachers' perceived level of effectiveness in lesson planning and preparation for teaching SHS Accounting	33
Differences in male and female Accounting teachers' effectiveness in managing students' behaviours during Accounting instruction	42
Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting	54
Teacher-Centred Approach	55
Students-Centred Approach	57
Active Learning Techniques	62
Inquiry-Based Learning	62
Interactive Learning	63
Cooperative learning	63
Characteristics of a Professional Accounting Teacher	65
Professional and Academic Qualifications of the Teacher	75
Years of Experience	77
Subject Specialization of the Teacher	78
Knowledge of Content	79
Knowledge of Students' Understanding	81
Knowledge of Instructional Methodology	83
Empirical Review	84
Teachers' perceived level of effectiveness in managing the learning environment when teaching Accounting	84

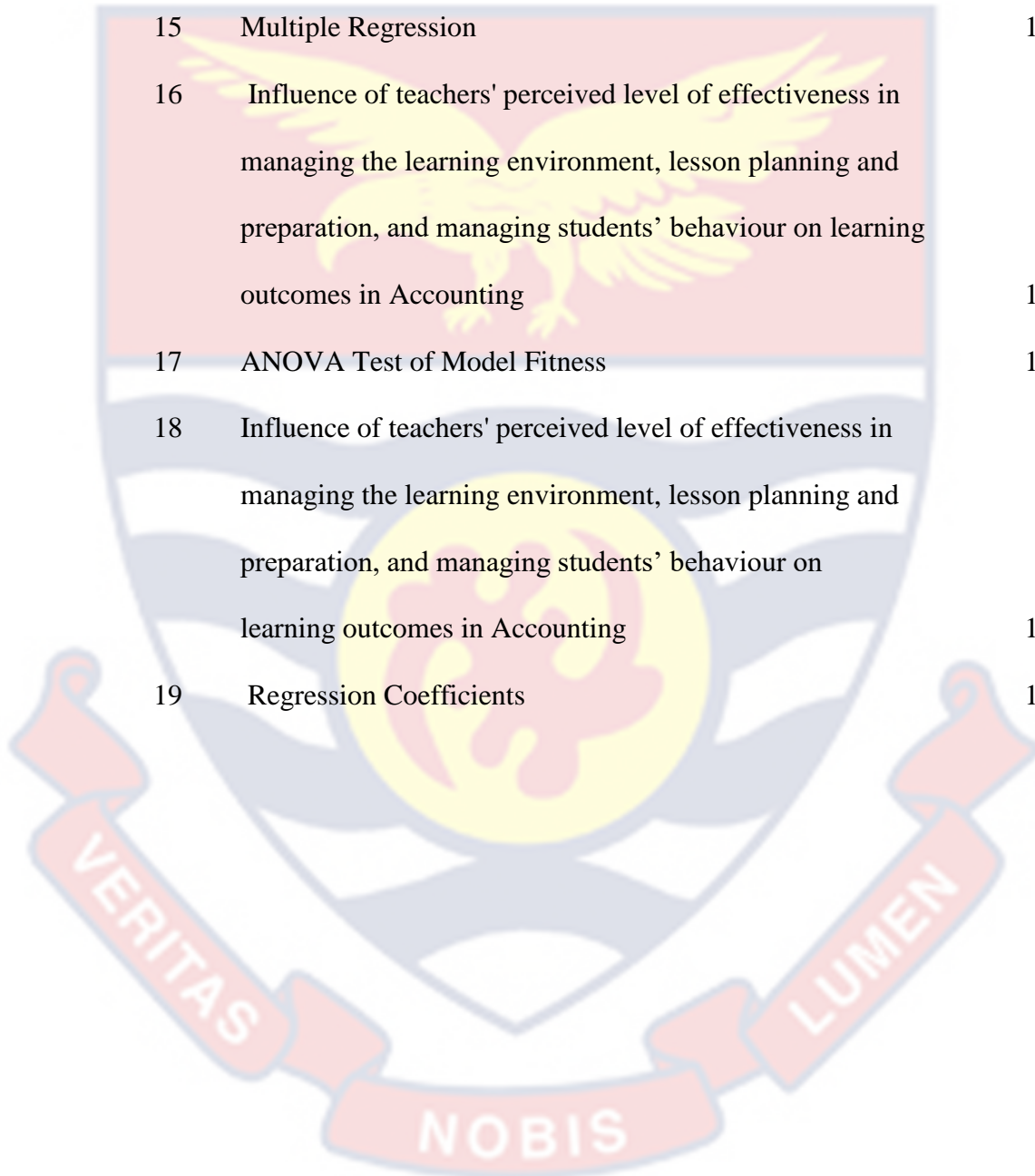
Teachers' perceived level of effectiveness in managing the learning environment when teaching Accounting	85
Difference in male and female Accounting teachers' effectiveness in managing students' behaviour during Accounting instruction	86
Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting.	87
Chapter Summary	89
CHAPTER THREE: RESEARCH METHODS	
Overview	90
Research Paradigm	90
Research Design	92
Population	93
Sampling and Sampling Technique	94
Data Collection Instruments	95
Validity and Reliability of Instrument	98
Data Collection Procedure	99
Ethical Considerations	100
Data Processing and Analysis	101
Chapter Summary	103
CHAPTER FOUR: RESULTS AND DISCUSSION	
Overview	104
Demographic Characteristics of the Respondents	104
Presentation of Result	106
Managing Learning Environment	106

Lesson Planning and Preparation	109
Difference in male and female Accounting teachers' effectiveness in managing students' behaviours during Accounting instruction	111
Discussion of the Results	117
Managing the Learning Environment in Teaching Accounting Lesson Planning and Preparation	117
Difference in male and female Accounting teachers' effectiveness in managing students' behaviours during Accounting instruction	119
Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting	120
Chapter Summary	121
CHAPTER FIVE: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS	124
Overview	126
Summary of the Study	126
Key Findings	127
Conclusions	127
Recommendations	129
Suggestions for Further Study	130
REFERENCES	131
APPENDICES	158
APPENDIX A: Questionnaire For Teachers	159
APPENDIX B: Questionnaire for Student	15962

LIST OF TABLES

Table	Page
1 Selected Schools and Their Respective Population of Accounting Teachers	93
2 Selected Schools and Their Respective Accounting Students' Population.	94
3 Sample Distribution of Accounting Teachers	95
4 Sample Distribution of Students	95
5 Reliability Coefficient of Actual Data	99
6 Demographic Characteristics of Teachers	105
7 Demographic Characteristics of Students	105
8 Managing Learning Environment by Teachers	106
9 Managing Learning Environment as Perceived by Students	108
10 Lesson Planning and Preparation	110
11 The difference in male and female Accounting teachers' effectiveness in managing students' behaviours during Accounting instruction.	112
12 Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting.	114
13 Descriptive statistics	114

14	Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting	114
15	Multiple Regression	114
16	Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting	115
17	ANOVA Test of Model Fitness	115
18	Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting	116
19	Regression Coefficients	116



LIST OF FIGURES

Figure		Page
1	Conceptual Model Illustrating the Impact of Professional	17
2	Conceptual framework of teacher professional practices	22



CHAPTER ONE

INTRODUCTION

Overview of the Study

The purpose of this chapter of the study is to provide introduction of the study. It is structured in the order of eight basic headings. This includes the background to the study, statement of the problem, the purpose of the study, objectives of the study, research question, significance of the study, delimitation, limitation, definition of terms of the organization of the study and the summary of the chapter.

Background to the Study

The oldest form of Accounting Education originated in the United States of America in the form of apprenticeship training. If a seasoned bookkeeper needed assistance, he or she would take the time to teach an apprentice (Ainsworth & Plumlee, 1993 as cited in Kwarteng, 2015). When colonial governance and missionary institutions first introduced financial Accounting to Ghana, it was a relatively new education. It was notably introduced at the government boys' college (now Mfantsipim) in Cape Coast, originally as bookkeeping to be studied combined with shorthand and typing as the commercial subject curriculum under the colonial rule of Sir Frederick Gordon Guggisberg. After independence, they were kept part of the school curriculum. Commercial subjects were written at the Middle School Leaving Certificate Examination (MSLCE).

Commercial curriculum education was transmuted to incorporate financial Accounting as a subject. Financial Accounting was provided in secondary schools from form one up to form five as an elective subject for

students who wrote the School Certificate and General Certificate of Education Ordinary Level (SC/GCE 'O' Level) at the sixth form. The General Certificate of Education Advanced Level (GCE 'A' Level) examination included financial Accounting as one of the subjects. With the introduction of 1987 education reform at the secondary school level, the General Certificate of Education (GCE), ordinary ('O') level and Advanced level ('A') level has been replaced by the SSSCE and now WASCE.

This led to the Curriculum Research and Development Division (CRDD), now the National Council for Curriculum and Assessment (NaCCA) of Ghana Education Service, implementing Financial Accounting as an optional subject for business students at the Senior secondary school (now Senior High school). Diploma in Business Studies and Higher National Diploma students study Financial Accounting at the University and Polytechnic level (HND). Currently, the subject is studied along with courses such; as Business Management, Economics, optional Mathematics and French. Students studying Management studies and Human Resource Management are made to study Financial Accounting as part of their program of study.

Accounting as a subject strives to cultivate in students the ability of self-management, and the initiative to study and work hard on their own (Karsten, I., Steenekamp, K., & Van der Merwe, M. ,2020). It also educates learners with general skills in numeracy, critical thinking, communication, creativity, and information technology. In keeping with the idea of education in Ghana, Financial Accounting is meant to expose learners to the required knowledge, vocational skills and attitudes for national growth. In

accomplishing these main aims, the Financial Accounting syllabus for Senior High schools (MOE, 2010) is aimed among other things to enable learners:

1. Acquire an understanding of basic Financial Accounting concepts and their application in current business.
2. Acquire skills in using Financial Accounting as a tool for planning, organizing, controlling and financial decision-making processes.
3. Prepare them for first entry into Financial Accounting employment and establish a good foundation for additional study.
4. Make sound business judgments by learning how to properly read, analyse, and comprehend financial documents.
5. To hold commercial and public sector businesses accountable for their financial decisions, moral and ethical norms must be developed.
6. Develop a respect for neatness, orderliness, thoroughness, and precision in financial record keeping.
7. Acquire a positive attitude needed as patriotic citizens in topics such as regular payment of tax, customs responsibilities owed to individual companies and the state and avoidance of the embezzlement, misapplication, or theft of public money (Ministry of Education, 2010)

Many Ghanaians are beginning to realize the importance of Accounting as a field of study. It has been to many as a subject which plays a crucial part in the socioeconomic development of Ghana. A lot of work possibilities are developed in the commercial sector, governmental sector departments and agencies. In the recent past, the significance of Accounting has produced congestion in business courses and led to a scarcity of skilled teachers in schools. However, now the scenario is different; the business classrooms are

nearly vacant. This has influenced research in areas such as assessing the pedagogical content knowledge of Accounting teachers in SHS (Bonus, 2010), The influence of mathematics ability on students' academic performance in Financial Accounting (Boateng, 2015), the quality of SHS Accounting education in Ghana (Kwarteng, 2015), the effect of direct and cooperative teaching methods on students' performance in Accounting (Musa, 2016) and others

In addition, a substantial body of research suggests that the academic and professional credentials of teachers have an impact on their students' academic performance. Goldhaber and Brewer (1996) studied the influence of teacher degree levels on educational performance. They found out that an advanced degree specific to the subject area was associated with higher student performance. Teachers of Accounting fall into one of two categories. Those with professional education qualifications and those who do not have professional education qualifications but have a degree in other fields of study.

This group may have qualifications such as Master of Business Administration-Accounting option, Bachelor of Science in Accounting, professional certificate, Higher National Diploma in Accounting and Diploma in business studies, Accounting option. (Smith et al., 2009) said that teachers need to have adequate training in educational methods uniquely appropriate to the field of knowledge being taught. The researcher concluded that every teacher is expected to gain suitable pedagogical content knowledge in the subject specialism. The researcher thought that for any educational institution and instructional plan to prosper and endure the test of time, the impact of teachers is crucial.

The goals of teacher education in Ghana are to educate teachers with professional skills, attitudes and values, and the drive for inquiry, innovation, and creativity that would enable them to adapt to changing situations, apply inclusive tactics, and engage in lifelong learning (Kwanteng, 2010). Teachers are required to have a love for teaching and leadership, connect with members, not just in the school community, but also in the greater community and work as agents of change. Teacher Education at Educational Institutions like Ghana's Colleges of Education has undergone several reforms and restructurings in response to calls for a new educational vision and purpose that recognizes the teacher's education as a teacher for a change. What has been left out in this entire process is a set of professional practices for teachers that offer a solid definition and a reference point for the work of teachers towards attaining the learning and social objectives as indicated in the 2008 Education Act because very little study has been done in this regard.

Professional practices are highly essential for teachers since they help the teacher acquire better teaching methods, build better organisation and planning skills, and allow students to have better learning outcomes. Teachers as the agents of change have to provide suggested programmes as necessary. Knowledge has been considered as a valuable tool in teaching and learning. What a person knows and how he knows it will decide how he can teach it. The controversy remains concerning the sort of information a teacher may hold to be useful in the classroom.

Major stakeholders of education still believe that for a teacher to be effective, he or she must have specialized knowledge in the subject area to assist students meaningfully in their instructional work with students but

identifying and measuring this knowledge is complicated and controversial in the educational sector. Teaching is an art and science, a teacher who is highly skilled in his or her subject area requires teaching skills that are acceptable for the student to grasp. These are the professional practices the teacher must engage in, in the classroom. These encompass classroom management, motivation, communication, and students' engagement in teaching. For a teacher to be professionally useful, there is a need to be knowledgeable in the subject area and pedagogical aspects.

To be an effective teacher, one must be able to recognize and address students' professional learning challenges. There are many policies, concepts, principles, formats, rules and procedures that must be followed and emphasized in a subject like Accounting. Therefore, Accounting teachers need to assess whether students are comprehending and following a particular lesson in the classroom. The function of a teacher does not merely consist of teaching the subject matter. It also involves the capacity to detect issues that students are encountering in studying the subject. These learning difficulties could be associated with the classroom environment, teaching methods employed by the teacher, preconception ideas students have about the subject, misconceptions students have about the teacher and the subject, laws and principles embedded in the subject, etc. It is when such difficulties are discovered and known, that the teacher may propose remedies to remedy them to help students enhance their academic performance. For the teacher to be able to fulfil these responsibilities properly, the teacher must be professionally qualified, having gone through all the training they require.

Statement of the Problem

Accounting is a critical and practical discipline taught at higher education institutions like Senior High Schools, Polytechnics, Colleges, and Universities. (Moore, 2017) This multifaceted subject encompasses Cost Accounting, Management Accounting, and Financial Accounting, among others, and provides students with the knowledge required for specialized fields such as cost Accounting, Financial Accounting, and Auditing (Jones, 2019). Ensuring that students are well-grounded in Accounting is vital for them to secure desirable employment opportunities after graduation (Smith, 2020). However, the current state of Accounting Education faces several challenges that need attention (Brown, 2018).

Despite its importance, Accounting Education encounters various issues that threaten its relevance to institutions, students, and potential employers. Albrecht and Sack (2000) identified six major problem areas in Accounting education, including the curriculum, pedagogy, critical skill development, technology integration, teacher development, and programme administration.

The performance of students in Accounting at the SHS level in Ghana, particularly in the Ketu North Municipality, has consistently been below par (Gyan et al., 2014; Nketiah-Amponsah et al., 2017). The annual West Africa Senior Secondary Certificate Examination (WASSCE) results reveal this ongoing issue, as demonstrated by chief examiners' reports spanning from 2015 to 2019. Despite efforts by government and educational institutions to address this problem, including increased contact hours for Accounting, student performance remains a concern.

Research suggests that with adequate facilities and a High level of teacher competence, students achievement or academic performance is supposed to be High (Kosgei, Mise et al., 2013; Almarghani & Mijatovic 2017). This assertion is confirmed by studies which have been conducted in Europe and countries within the West Africa sub-region. Various studies, including (Boateng, 2015; Bosu, 2010; Gyan et al., 2014) have explored different aspects of Accounting Education in Ghana. Boateng (2015) investigated the impact of teaching methods on students' mathematics ability and academic performance in Accounting. The study found that the use of problem-solving activities and real-life examples was effective in enhancing students' understanding and application of Accounting concepts.

Bosu (2010) focused on the pedagogical content knowledge of teachers, which refers to their understanding of the subject matter and how to teach it effectively. The study revealed that teachers who possessed a good understanding of the Accounting concepts and conventions had a positive impact on students' performance. Gyan et al. (2014) examined the relationship between teaching methods and academic performance of students. The study found that the use of student-centred approaches such as group discussion, debates and case studies had a significant impact on students' academic performance. Thus, the researchers do not look at how professional practice of Accounting teachers explain academic performance of students in Accounting. This is the gap in literature and which has necessitated this study, to analyse the extent to which teachers perceived professional practices influence academic performance of students in Accounting in the Ketu North Municipality of Ghana.

Purpose of the Study

This study aimed to assess the professional practices employed by Accounting teachers in teaching Accounting in SHS in the Ketu North Municipal of the Volta region of Ghana.

Objective of the Study

The study sought to specifically achieve the following objectives:

1. Ascertain perceived teachers' effectiveness level in managing the learning environment when teaching Accounting.
2. Determine teachers' perceived level of effectiveness in lesson planning and preparation for teaching SHS Accounting.
3. Ascertain the differences in male and female Accounting teachers' effectiveness in managing students' behaviour during Accounting instruction.
4. Assess the influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation and managing students' behaviour on learning outcomes in Accounting.

Research Questions

The study aims to answer the following research questions:

1. What are teachers' perceived level of effectiveness in managing the learning environment when teaching Accounting?
2. What are teachers' perceived level of effectiveness in lesson planning and preparation for teaching SHS Accounting?

3. What are the differences in male and female Accounting teachers' effectiveness in managing students' behaviors during Accounting instruction?
4. What is the influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting?

Significance of the Study

The study focuses on assessing teacher professional practices in teaching SHS Accounting in the Ketu North Municipal of the Volta Region of Ghana. The primary goal of this study is to give important information about the professional practice of Accounting teachers to the stakeholders such as the government, teachers themselves and the institutions involved in educating teachers in the nation. Findings would bring to light the present conditions related to teacher professional practices, and how Accounting teachers see Accounting education, and employ appropriate professional practices while teaching. The findings also would enable Accounting curriculum planners and designers for Senior High schools to plan and develop future curricula to attain a High rate of adoption and utilization.

Results from this study will be utilised to develop Accounting teachers' pedagogical skills and knowledge by developing in-service training programs and other capacity-building initiatives. It would empower Accounting teacher educators to select the direction of in-service training and how it should be arranged to meet the stated aim. Administrators might use this data to more

easily devise intervention plans for the effective adoption and implementation of Accounting curricula.

Delimitation of the Study

Then study is delimited to the aspect of teachers' perceived professional practice inherent in teaching Accounting in Senior High School. Finally, the study is delimited to only public Senior High School in the Ketu North Municipality of the Volta Region of Ghana.

Limitation of the Study

The study was quantitative study and because the instrument used was a self-report measure, there is the likelihood that some of the response might not give the actual situation on the ground, and it could affect the validity of the data obtained from them. Nevertheless, the respondents were motivated to participate voluntarily and faithfully provide response. Finally, the findings of the study cannot be generalized to all public Senior High Schools in Ghana

Definition of Terms

Terms are used in research in reference to different meanings other than what they are originally stand for. In this study the following terms used which might connote different meanings have been explained to fit the context within which they are being used. These terms in the study include Academic performance, Accounting teachers, Assessment, Professional practice and Teaching

1. Academic performance is a measurement of student academic achievement in a particular academic subject.
2. Assessment is the systematic basis for making inferences about learning and development of students.

3. Accounting teachers is centred on training students to acquire the know how to express, communicate and verify financial transactions in written and quantitative terms.
4. Teaching is a process of where systematic methods are used to transmit knowledge and fostering critical thinking, guiding students to grow intellectually.
5. Professional practice is an activity which help a teacher to apply professional knowledge during the cause of his or her teaching to enhance the understanding of the subject matter been taught.

Organisation of the Study

There are a total of five chapters in this study report. The study's first chapter covers the study's background. As a result, the study's problem statement, purpose, and research questions emerge, as well as the study's significance, scope, and limitations are defined. Chapter Two of the study talks about the review of related literature to the study; it sheds light on the theoretical framework on which the study is founded and related conceptual concerns. The study's empirical reviews are also presented in this chapter. Chapter Three discusses the research strategies that were utilised in the study. The research design, population, sample, and sampling procedure, data collection procedure, validity, and reliability of the instrument utilised, and data analysis procedure were all covered in this chapter. Chapter Four presents the findings and their interpretation in connection to the research question. Chapter Five presents a summary of the research process, findings, conclusion and recommendations gleaned from those findings.

Chapter Summary

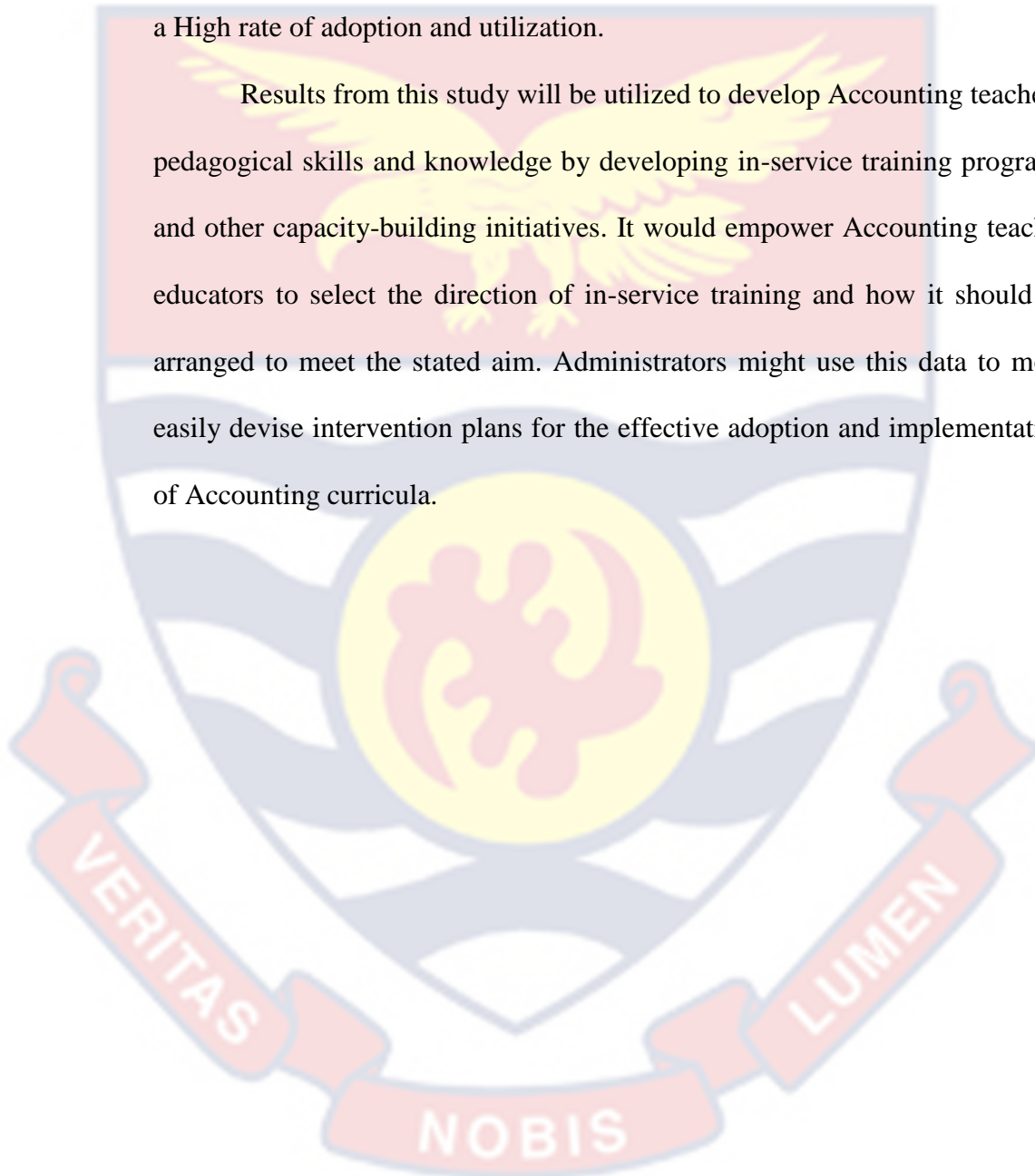
A comprehensive introduction to the study was explored. It covers the origin of Accounting Education and narrows it down to Ghana. It talked about how Accounting became part of the school curriculum in Ghana, the goals of teacher education and the reason of having quality and qualified teachers in the classrooms.

The aim and aspiration of the school curriculum to the learners, the skills and knowledge they needed to acquire during the process of teaching and learning of Accounting in the Senior High schools in Ghana. The teachers' perceived effectiveness levels in managing the learning environment when instructing Accounting, teachers' planning, and preparation levels of Accounting teachers before teaching SHS Accounting, gender disparity in how teachers manage Accounting instruction and the effects of teachers' perceived level of managing the learning environment, planning and preparation, and managing instruction on students' learning outcomes in Accounting was explored

The problem was identified at Ketu North Municipality, students in the Ketu North municipality are doing well in Accounting though there are qualified teachers and facilities to enhance the performance of students in Accounting. The study focuses on assessing teacher professional practices in teaching SHS Accounting in the Ketu North Municipal of the Volta Region of Ghana. The primary goal of this study is to give important information about the professional practice of Accounting teachers to the stakeholders such as the government, teachers themselves and the institutions involved in educating teachers in the nation. Findings would bring to light the present conditions

related to teacher professional practices, and how Accounting teachers see Accounting education, and employ appropriate professional practices while teaching. The findings also would enable Accounting curriculum planners and designers for Senior High schools to plan and develop future curricula to attain a High rate of adoption and utilization.

Results from this study will be utilized to develop Accounting teachers' pedagogical skills and knowledge by developing in-service training programs and other capacity-building initiatives. It would empower Accounting teacher educators to select the direction of in-service training and how it should be arranged to meet the stated aim. Administrators might use this data to more easily devise intervention plans for the effective adoption and implementation of Accounting curricula.



CHAPTER TWO

LITERATURE REVIEW

Overview

The purpose of this study is to examine the assessment of teachers' professional practice in teaching SHS Accounting in the Ketu North Municipality of the Volta of Ghana. This chapter reviews existing works on the assessment of teachers and, the professional practice of Accounting teachers. The literature review covers the theoretical as well as conceptual frameworks of the study. The chapter will also present an empirical review related to the study.

Theoretical Review

The Model of I CARE Learning

The I-CARE model, as outlined by Carni et al. (2017), stands for Introduction, Connection, Application, Reflection, and Extension, and it is recognized as a student-centred learning approach. This model provides a structured framework that encompasses planning, execution, and assessment, making it Highly relevant to the assessment of teachers' professional practice in teaching Senior High School (SHS) Accounting in the Ketu North Municipality of the Volta Region, Ghana.

In the Introduction phase of the I-CARE model, teachers introduce new Accounting concepts, principles, or topics to their students. In the context of SHS Accounting, this phase involves evaluating teachers' abilities to effectively present and explain new Accounting materials (Carni et al., 2017).

The Connection phase is where teachers link the newly introduced material with students' existing knowledge or experiences. When assessing

teachers' professional practice in this phase, it is crucial to evaluate their skills in helping students connect Accounting concepts with their prior understanding, especially within the context of the Ketu North Municipality (Carni et al., 2017).

In the Application phase, students are encouraged to practice and apply their acquired knowledge and skills. Assessing teachers' performance during this stage involves evaluating their ability to create opportunities for students to solve real Accounting problems and engage in hands-on activities relevant to the subject (Carni et al., 2017).

The Reflection phase provides students with an opportunity to summarize what they have learned and express their insights. In this stage, teachers' professional practice is assessed based on their ability to facilitate reflective discussions and encourage students to articulate what they have gained from the lesson (Carni et al., 2017).

The Extension stage requires students to utilize their understanding to address new challenges or scenarios. When assessing teachers' professional practice in this phase, involves evaluating their capacity to provide structured assignments or tasks that extend students' comprehension and problem-solving skills (Carni et al., 2017).

In conclusion, the I-CARE model, as described by Carni et al. (2017), offers a valuable framework for assessing teachers' professional practice in teaching SHS Accounting. It emphasizes their abilities in introducing, connecting, applying, reflecting, and extending subject matter, ensuring a comprehensive evaluation of their teaching effectiveness in the Ketu North Municipality of the Volta Region, Ghana.

Effective Professional Development Model (EPDM)

Effective models of professional development (PD) have consistently highlighted the interconnected relationship between PD, teacher learning and practice, and ultimately, student learning outcomes. Drawing from established PD models (Cohen & Hill, 2000; Fishman et al., 2003; Guskey & Sparks, 2004), it is posited that the impact of PD on student performance is mediated through the enhancement of teacher knowledge and instructional practices within the classroom context. Framework of Effective Professional Development Model as depicted in Figure 1, assumes that teacher professional development, teaching practices, and student learning outcomes are influenced by factors such as rigorous standards, challenging curricula, system-wide accountability measures, and High-stakes assessments.

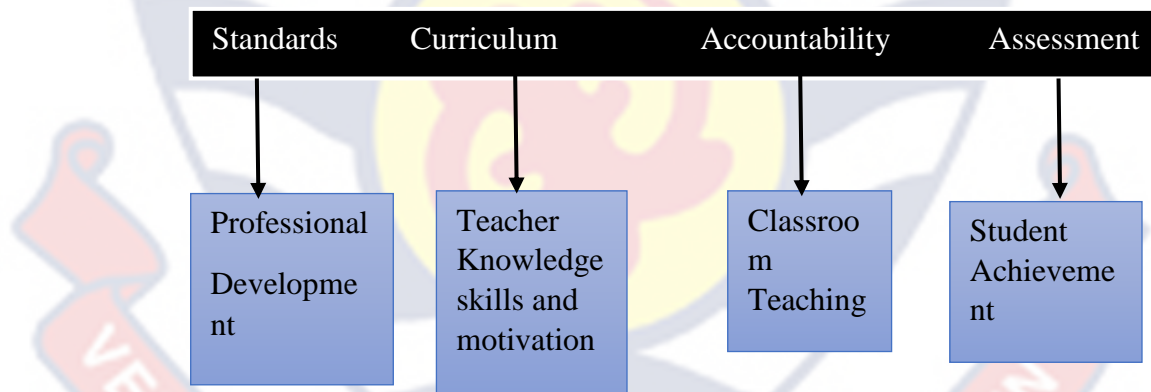


Figure 1: Conceptual Model Illustrating the Impact of Professional Development on Student Achievement (Cohen Hill, 2000).

Professional development exerts its influence on student achievement through a series of interconnected processes. Initially, it fosters the growth of teacher knowledge, skills, and motivation. Subsequently, this enhanced expertise translates into improved teaching practices in the classroom. Ultimately, effective teaching practices directly contribute to students'

academic success. It is essential to recognize that these three components—teacher learning, classroom instruction, and student achievement—are interdependent. The absence of a strong link in any of these connections disrupts the potential for improved student learning. For example, if teachers do not effectively integrate newly acquired knowledge from PD into their classroom instruction, students may not benefit from the PD efforts. In essence, the impact of PD on student learning hinges on two key mediating outcomes: teachers' learning and their instructional practices.

In the initial phase, for professional development to effectively enhance teachers' knowledge, skills, and motivation, it must meet specific criteria. This includes being grounded in a well-constructed and empirically validated theory of teacher learning and change (Richardson & Placier, 2001). Moreover, PD should align with and extend effective curricula and instructional models, rooted in a well-defined and validated theory of action (Hiebert & Grouws, 2007; Rossi et al., 2004). Additionally, PD should be intensive, sustained, content-focused, coherent, well-defined, and meticulously implemented (Garet et al., 2001; Guskey, 2003; Supovitz, 2001).

In the subsequent phase, teachers are expected to apply their augmented knowledge, skills, and motivation to their classroom practices, with support from ongoing collaboration within the school and continued dialogues with instructional specialists. Addressing potential obstacles to implementing new practices, such as time constraints, resource limitations, and the absence of follow-up support from PD providers, is essential to ensure the effective translation of PD gains into classroom instruction.

In the final phase, the impact of professional development becomes evident through enhanced teaching practices, which in turn contribute to improved student outcomes. Quantifying and validating these improvements present challenges that need to be addressed through rigorous assessment and evaluation processes.

Relating this model to the assessment of teachers' professional practice in teaching SHS Accounting in the Ketu North Municipality of the Volta Region, Ghana, would involve examining how well PD aligns with the criteria outlined above and whether it leads to measurable improvements in teachers' classroom practices and, consequently, students' academic achievements within the context of SHS Accounting.

Conceptual Review

According to Amedahe and Atta Tamekloe, 1996 as cited in Kwarteng (2015) in his work; to put it simply, teaching is the art of passing on knowledge from one person to another. Accounting may be taught in a subject of ways, including via lectures, discussions, and even one-on-one questions.

Nature of Accounting

Accounting, an age-old practice, has played a pivotal role in shaping the business landscape worldwide. It has evolved from simple record-keeping to a sophisticated discipline that aids in making informed decisions. According to the American Institute of Certified Public Accountants (AICPA, 1966), Financial Accounting involves the process of discovering, measuring, and communicating economic information to empower users to make informed judgments and choices.

In the words of Krull et al. (2009), Financial Accounting is primarily concerned with accurately quantifying specific operational concepts. Mattessich (1964) adds that every financial transaction has two aspects: an impact and a counter impact. These dual dimensions correspond to economic events. In the realm of financial Accounting, the fundamental principle of double entry categorically maintains the equation: $\text{Assets} = \text{Capital} + \text{Liabilities}$. The concept of duality is deeply rooted in double-entry principles, where changes in the resource set are perceived as additions and subtractions. A decrease (debit) is balanced by an increase (credit) in a double-entry system.

Effectiveness in Accounting is a fundamental skill applicable in various aspects of life. It underpins effective management across diverse sectors, both for-profit and non-profit. Consequently, Accounting education holds a significant place in the educational systems of countries, including Ghana. Learning Accounting transcends the mere acquisition of knowledge and skills; it entails a profound understanding of underlying principles, concepts, and problem-solving methodologies. Financial Accounting aims to equip learners with the essential skills, knowledge, and attitudes needed for national progress and development (MOE, 2010).

Accounting competencies developed at the SHS levels are requirements for the effective study of banking and finance, economics, Accounting, human resources, management, professions, and vocations. According to the MoE (2015), the teaching syllabus for Senior High schools' financial Accounting mentioned some general aims for studying financial Accounting in Senior High schools in Ghana such as:

1. Learn the principles of financial Accounting and how to put them into knowledge in today's commercial application.
2. Acquire skills for utilizing financial Accounting as a tool for planning, organizing, controlling and financial decision-making processes.

Prepare students for entry-level positions in financial Accounting and provide a solid basis for subsequent study.

4. Acquire skills for evaluating and interpreting financial reports and statements to make a good management choice.
5. Develop moral and ethical standards required for responsibility in financial concerns of both private and public sector enterprises.
6. Develop a respect for neatness, orderliness, thoroughness, and precision in financial record keeping.
7. Acquire a favourable attitude needed of patriotic citizens in topics such as regular payment of tax, customs responsibilities owed to individual companies and the state and avoidance

High teacher professionalism is essential to impart the necessary knowledge and attitudes to students in the field of Accounting. Accounting principles are designed to enable learners to develop a strong grasp and appreciation of the fundamental principles and conventions that underpin Accounting. These principles serve as the building blocks for a deeper understanding of Accounting concepts and provide the foundational knowledge needed for more advanced learning in the future.

The principles of Accounting encompass various critical concepts that facilitate the proper comprehension of Accounting processes and serve as the structural framework for recording and reporting economic events and

transactions. These concepts encompass a range of topics, including financial statements, sole proprietorship accounts, partnership business accounts, income statements, Accounting books, double-entry bookkeeping, and adjustments, among others.

These principles and standards also cover essential aspects such as the context and purpose of financial reporting, the quantitative characteristics of financial information, and the fundamental principles that govern Accounting practices. Teachers play a crucial role in ensuring that students develop a solid understanding of these Accounting principles and concepts. This requires teachers to have a deep understanding of themselves so that they can effectively guide students in gaining financial and technical effectiveness in preparing financial statements using double-entry techniques.

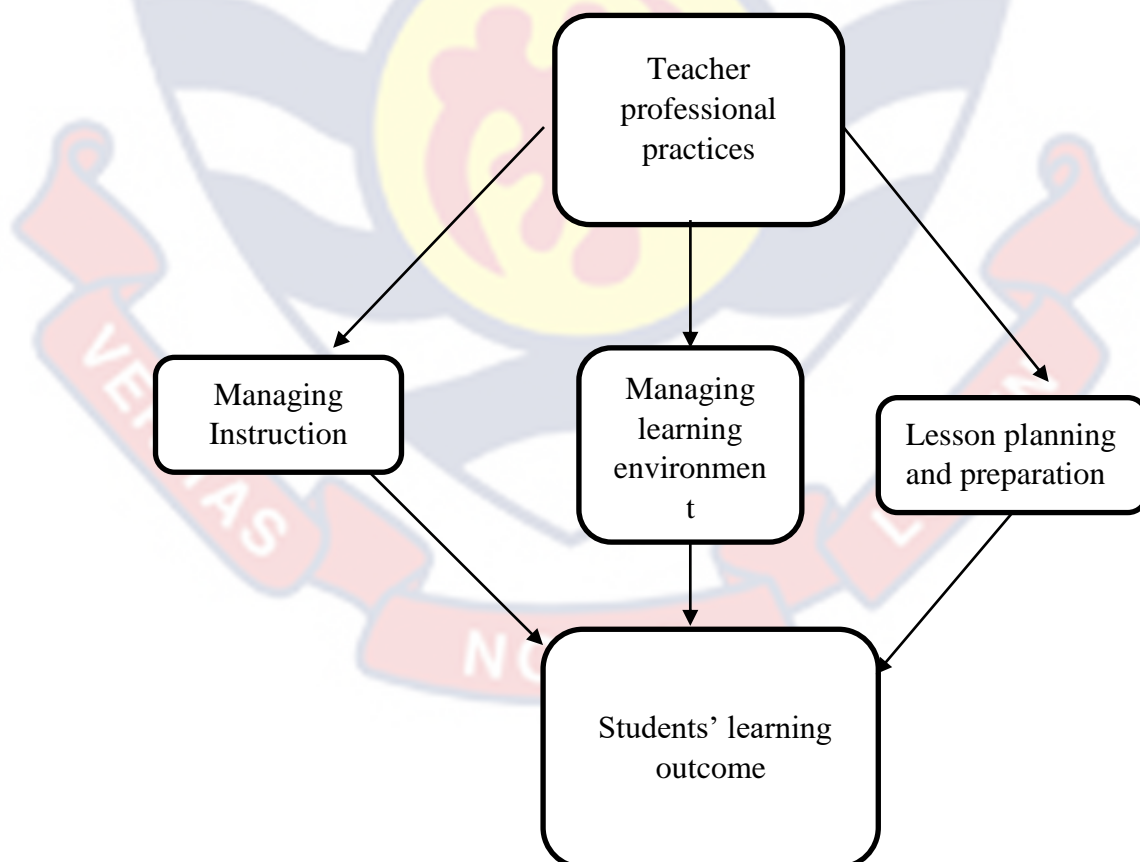


Figure 2: Conceptual framework of teacher professional practices

Source: Author's Construct, 2021.

Teachers' perceived level of effectiveness in managing the learning environment when teaching Accounting

Classroom management encompasses all of the activities that are required not just to develop but also to maintain a supportive and orderly environment. It includes the planning and preparation of teaching and learning materials, as well as the organizing of materials, classroom decorating, the formulation of expectations, and the implementation and enforcement of classroom rules and routines (Aly, 2007; Jolivette & Steed, 2010). All the things that teachers undertake to arrange students, time, and materials so that student learning may be meaningful are related to classroom management (Qinglan et al., 2010). While offering crucial teaching ways for students, classroom management is an effective teaching tactic and a major problem for many teachers (Cothran et al., 2009).

Classroom management also refers to the complex and multifaceted process of ensuring that classroom teachings not only effectively but also efficiently operate successfully despite any potential student disruptions that may arise within the educational setting (Johnson, 2021). The concept of classroom management encompasses a wide array of strategies and techniques that educators employ in order to create an optimal learning environment wherein pupils can thrive academically and socially (Demirdag, 2015). Moreover, classroom management extends beyond the mere prevention and mitigation of disruptive behaviours exhibited by students, as it encompasses the cultivation of a positive and inclusive classroom culture that promotes engagement, respect, and collaboration among all individuals present (Johnson, 2021). Undoubtedly, the task of classroom management is a

challenging and multifaceted endeavour that requires teachers to possess a diverse of skills, talents, and proficiencies (Hart, 2010). Effectively managing the dynamics of a classroom setting necessitates not only sound pedagogical knowledge and expertise, but also a keen understanding of human behaviour, interpersonal communication, and social-emotional intelligence (Demirdag, 2015). Furthermore, successful classroom management is dependent upon teachers' ability to establish and maintain strong relationships with their students, thereby fostering a sense of trust, belonging, and mutual respect (Hart, 2010). Given that the classroom serves as the primary arena wherein students and teachers directly interact, it becomes evident that the manner in which educators conduct themselves within this context significantly impacts both the quality of instruction delivered and the overall learning outcomes of their students (Johnson, 2021). By cultivating a positive and supportive classroom climate, teachers can create an environment that encourages active participation, critical thinking, and intrinsic motivation among learners (Demirdag, 2015). Moreover, effective classroom management practices not only promote academic achievement, but also foster the development of essential life skills, such as self-discipline, problem-solving, and collaboration, which are crucial for students' future success in various domains (Hart, 2010). In conclusion, classroom management encompasses a comprehensive set of strategies, techniques, and approaches that educators employ in order to create a nurturing and engaging learning environment wherein students can flourish academically, socially, and personally (Johnson, 2021). Through the effective implementation of classroom management practices, teachers can navigate the complexities of student behaviour and create a conducive space for optimal

teaching and learning experiences (Demirdag, 2015). Ultimately, by establishing a positive and inclusive classroom culture that prioritizes respect, collaboration, and individual growth, educators can significantly enhance the overall educational outcomes and well-being of their students (Hart, 2010).

In the book, Muhammad and Ismail are mentioned (Demirdag, 2015). To reduce failures and dissatisfaction in their classrooms, Accounting teachers must use effective classroom management strategies (Shawer, 2010). Effective classroom management skills, according to research, increase student success and the development of self-control (Omoteso & Semudara, 2011). The primary goal of classroom management is to help students socialize. It is dependent on the school's prevalent environment. Students' behaviour is directed in a positive direction by a positive environment. Teachers should guide pupils' behaviour in a positive direction. A teacher, according to Hemmeter et al. (2008), plays a critical role in the formation of a positive classroom environment. Inside the classroom, teachers may establish such environments where students feel comfortable and learn how to work together successfully as individuals.

The teachers' role is to promote learning while minimizing interruptions by encouraging students to develop attitudes of trust, tolerance, acceptance, and collaboration. Kerdikoshvili (2009) claim that classroom management has two goals: first, to build and maintain a highly supportive learning environment, and second, to foster a safe classroom community to sustain students' interest, motivation, and engagement in the learning process. According to recent studies conducted by educational researchers around the world, it has been found that implementing effective classroom management

strategies not only helps students socialize but also contributes significantly to their overall academic performance. This stems from the fact that a positive classroom environment encourages students to develop better attitudes towards learning, thus boosting their success and self-control. Moreover, the role of a teacher in shaping such an environment has been emphasized as crucial, with experts highlighting the importance of teachers' ability to create a safe and supportive space for students to thrive.

This involves establishing an atmosphere where students feel comfortable, respected, and encouraged to collaborate with their peers. By fostering trust, tolerance, and acceptance, teachers can effectively guide students towards productive behaviours and facilitate their engagement in the learning process. Consequently, classrooms that prioritize building and maintaining a highly supportive learning environment tend to sustain students' interest, motivation, and overall engagement, resulting in enhanced educational outcomes. Therefore, it is evident that the implementation of efficient classroom management strategies holds immense value in ensuring students' academic success and personal development.

Classroom management skills are an important part of professional practice, having far-reaching consequences for student learning and well-being (Lewis, 2011). One objective of classroom discipline, according to Lewis (2001), "is to maintain order, to allow teachers to educate students in the official curriculum of the schools" (p. 4). A second goal is to offer an acceptable educational experience for students to develop their beliefs and teach them about individual rights" (p.1207). The capacity to properly manage students is a vital component of teachers' professional effectiveness

(McCormick & Shi, 1999). Finding the most effective management tactics to influence behaviour modification and avoid the increase of classroom disciplinary issues is one of the most challenging behaviours of many teachers' professional lives (Conn et al., 1995). Effective education satisfies students' needs about the academic disciplines of the teachers, i.e., their teaching topics. The effectiveness of teachers and their instruction is the most important factor in influencing pupils' learning (Ferguson, 1991; Ingersoll, 2004; Sanders, 1998). Teacher effectiveness is critical for enhancing student learning and accomplishment (Darling-Hammond, 2000; Hanushek & Rivkin, 2004; Hanushek et al., 2005). According to studies, the activities done by effective teachers in the classroom have a critical influence on students' effective and efficient learning (Andrew & Schwab, 1995; Markley, 2004; Wang & Fwu, 2007).

In addition, it is imperative for teachers to establish a positive and supportive classroom environment that encourages students' engagement and motivation. Creating a conducive atmosphere that promotes active participation and collaborative learning can significantly impact students' academic performance and overall educational experiences. Teachers can achieve this by implementing various strategies such as fostering positive teacher-student relationships, incorporating interactive teaching methods, differentiating instruction to meet individual needs, and providing timely and constructive feedback to students. Furthermore, effective classroom management involves utilizing proactive measures to prevent disruptive behaviour and address issues promptly and effectively. Teachers can establish

clear expectations and rules, communicate them consistently, and enforce them fairly to establish a structured learning environment.

Additionally, implementing techniques like positive reinforcement, praise, and rewards for appropriate behaviour can motivate students to follow guidelines and actively participate in their learning. Teachers should also focus on developing students' social and emotional skills alongside their academic growth. Nurturing students' self-esteem, resilience, empathy, and problem-solving abilities not only contributes to their overall well-being but also helps them build positive relationships, manage conflicts, and navigate challenges effectively. By integrating social-emotional learning into their classroom practices, teachers can create a safe and supportive space where students feel valued, respected, and empowered. In conclusion, classroom management skills play a crucial role in promoting optimal student learning outcomes and fostering a positive classroom environment. Through effective management strategies, teachers can create an engaging and supportive atmosphere that enhances students' academic performance, personal growth, and well-being.

According to Qinglan et al., (2010), effective classroom management is a critical component of the teaching-learning process that fosters positive student behaviour. Teachers from around the globe are using various strategies to cope with potential current and future classroom management issues. For teacher education scholars, the research is whether these strategies function effectively in their classrooms or just fail (Demir, 2009; Demirdag, 2015). The effectiveness of teachers' teaching and students' learning are determined by effective classroom management. Students feel safe, respected, cared for, and

secure in classrooms where effective teachers provide a sound, supportive, and welcoming environment. Effective teachers foster collaboration, discipline, and accountability in both themselves and their students (Riaz, 2009).

The classroom environment is ultimately determined by the teachers. They have a critical role in shaping student behaviour. Many classroom issues, such as interruptions, deviant behaviour, or student misbehaviour, may be solved by teachers who prepare ahead of time. The nature of the teacher is important in this respect; for example, various teachers have different methods of automatically regulating the environment and patterns of setting up a classroom that best suits their purpose (Aly, 2007). A teacher's ultimate task is to manage a classroom. Students' attitudes toward learning will alter as a result of the way a teacher works in the classroom.

A teacher who is knowledgeable, empathetic, and skilful in classroom management can create an atmosphere that supports optimal learning for all students. A teacher, according to Qinglan et al. (2010), plays a critical role in the formation of a positive classroom environment. Inside the classroom, teachers may establish such environments where students feel comfortable and learn how to work together successfully as individuals. Teachers' role is to promote learning while minimizing interruptions by instilling in students trust, tolerance, acceptance, and collaboration attitudes. The classroom environment is ultimately determined by the teachers.

Teachers with poor classroom management skills may harm student learning (Marks, 2010). They may struggle with classroom management regularly and issue a significant number of disciplinary referrals (Bennett, 2009). These issues might be linked to pupils' loud behaviour and

disrespectful attitudes toward their peers and teachers (Mahon et al., 2010). It is crucial for teachers to develop effective classroom management strategies to address these challenges and create a positive and conducive learning environment for all students. In conclusion, effective classroom management is essential for promoting positive student behaviour and maximizing learning outcomes. Teachers hold the key to creating a supportive and engaging classroom environment where students feel valued and motivated to learn. By implementing strategies that foster collaboration, discipline, and accountability, as well as addressing and preventing disruptive behaviour, teachers can greatly influence student attitudes and academic success. It is imperative for teachers to continuously develop and refine their classroom management skills to meet the diverse needs of their students and create an atmosphere conducive to learning and growth.

One of the most significant obstacles for teachers, particularly those who are new to the profession, is a lack of classroom management skills. Organizing students' behaviour is important for a teacher's classroom effectiveness and job satisfaction (Omotoso & Semudara, 2011). In other circumstances, other than education, one-half of the classroom time is spent on regulating unfavourable student attitudes. Classroom management, according to McDonald (2013), includes teacher behaviours and instructional approaches that enable and support active involvement in both academic, social, and emotional learning.

Effective teachers minimize students' misbehaviours to limit disruptions and establish learning settings that allow for students' intellectual and emotional development, according to Henley (2010), who regards

classroom management as a fundamental teaching ability. Classroom management aims to provide a welcoming learning environment for students. Teachers may employ a variety of strategies to assist in establishing such an environment, including activities to develop teacher-student connections and rules to govern student behaviour (Korpershoek et al., 2016).

Classroom seating arrangements are important, bustling, and contentious areas where students may participate in the learning process. To transmit knowledge, a teacher needs a classroom. The classroom environment should be purposeful, engaging, cheery, and pleasurable. The physical layout of a classroom has a considerable impact on students' attitudes (Denton, 1992). Seating arrangement refers to the position in which students sit in a classroom. According to the notion, students who sit at the front of the classroom are more engaged and energetic, and their students are typically Higher than those who sit in the rear (Ngware et al., 2013).

In a classroom, seating arrangements must be suited for learning activities. To facilitate an effective learning process, a seating arrangement must be selected before undertaking related activities (either solo or group tasks). Students who are repeatedly exposed to the same sitting arrangement are more likely to acquire negative attitudes. The arrangement of seats in a classroom has an impact on student learning as well as teacher communication (Lotfy, 2012). The classroom arrangement will ensure the student's effectiveness and the teacher's efficiency (Marlow et al., 2015).

On the other hand, pupils' seating arrangements in a classroom are determined by the arrangement of chairs and desks that place students in the correct places. Traditional (Rows & Columns), U-shaped, Cluster, Runaway,

Stadium, and Random are the six primary forms of seating arrangement. Traditional design has dominated since the 1950s. It implies that students are self-sufficient and that they will regularly ask questions. In this seating arrangement, student interactions are restricted. The teacher typically assumes the role of instructor, while students are passive recipients of knowledge. Traditional seating arrangements have merits in terms of classroom management as they promote order and discipline.

However, there are also disadvantages, such as limited student interaction, decreased student engagement, and difficulties in monitoring student progress. Alternative seating arrangements, such as U-shaped, Cluster, Runaway, Stadium, and Random, have gained traction in recent years due to their potential to foster collaboration, creativity, and communication among students. In a U-shaped seating arrangement, students form a semi-circle facing the teacher, allowing for improved teacher-student interaction. Cluster seating arranges desks in small groups, facilitating group work and cooperative learning. Runaway seating arranges desks in a continuous zigzag pattern, encouraging movement and flexibility. A stadium seating arrangement involves tiered seating, with each row at a higher level than the one in front, providing all students with a clear line of sight to the front of the classroom. Random seating arrangement is where students choose their seats freely, promoting autonomy and personal preference in the learning environment. Each seating arrangement has its own advantages and disadvantages, and the choice of seating arrangement should align with the learning objectives, activities, and dynamics of the classroom. Ultimately, the goal of any seating arrangement is to create an inclusive, engaging, and productive learning

environment that supports the holistic development of students. By carefully considering the seating arrangement, teachers can enhance classroom management, promote student participation, and facilitate effective teaching and learning experiences. U-shaped seating is an alternative seating layout. This encourages students to participate more actively in class. Different seating arrangements might have an impact on students' attitudes and behaviour (Alexandra & Fuhrer, 2000).

Wannarka and Ruhl (2008) claim that the physical organization of the classroom, particularly the desks and chairs, can promote or discourage desired misbehaviour. Teachers often influence seating arrangements since they can adjust the seating pattern as required. Some academics like the traditional style since it allows students to be more autonomous while still allowing them to manage their assignments. This pattern is appropriate for students with a high level of skill. Cluster seating, on the other hand, is better for a small group of students. It makes effective use of space (Lotfy, 2012)

Teachers' perceived level of effectiveness in lesson planning and preparation for teaching SHS Accounting

According to Inyang-Abia (2001), effective lesson planning is the beginning point for effective curriculum implementation. Apart from the preambles (subject, lesson, class, duration, etc.), he claims that the lesson plan should identify the behavioural goals in explicit, quantifiable, and observable language to represent different levels and domains. Many benefits for a teacher who plans his lessons before going to class to deliver the lesson, according to Adesina et al. (2005), include orderly presentation of facts, easy remembrance and reproduction of facts, careful consideration of learners' age,

sex, interest, and other factors, selection of appropriate teaching methods, and adequate time management.

It may be difficult for a teacher who lacks professional competence to organize and sequentially prepare the day's lesson. To avoid exposing his inexperience in front of his students, such a teacher could prefer to avoid presenting the unplanned lesson. Teachers without a professional degree may often struggle with lesson planning and preparation. Teachers who lack professional competence and certification, on the other hand, may have a negative competence in the execution of the environmental education curriculum as compared to those who do. Preliminary items such as the lesson's topic, the class to be taught, the duration and date, intermediary information such as entry behaviours and lesson objectives, and the body of the lesson plan set out in well-defined columns, indicating sequentially: the content, the teachers' activities (iii) Students' activities (iv) Cognitive strategies, and (v) Instructional materials and memorabilia, according to Offorma (2004). According to Jacobson et al. (2001), teachers must prepare properly to be effective and aid students in mastering the materials and concepts they give to them. According to Jacobson et al. (2001), adequate teacher preparation will enable them to think carefully about what will happen in the classroom, understand why particular activities are carried out, and pick a range of teaching approaches for the students. Lesson planning is a key role for professional teachers, and many beginning teacher education programs across the globe provide pedagogical, subject-specific, and practical learning opportunities to help pre-service teachers prepare to teach a single lesson or a unit of courses (e.g., European Commission, 2013; Flores, 2016).

Pre-service teachers may find theories or practical recommendations on lesson planning in various course texts (e.g., John, 2006; Scholl, 2018). However, there is a scarcity of empirical research on lesson planning for pre-service teachers and the development of such skills throughout teacher education (Cochran-Smith & Villegas, 2016; König et al., 2015). Teachers who lack professional competence may often face challenges in handling the organisation and preparation of their daily lessons. Without the necessary training and certification, these teachers may find it difficult to effectively plan and deliver their lessons in a sequential manner. In order to avoid revealing their lack of experience to their students, some teachers may choose to avoid presenting lessons that have not been properly planned. This Highlights the importance of professional competence and certification in teaching, as those who possess these qualifications are more likely to have a positive impact on their students' learning. The process of lesson planning involves several important components. These include determining the lesson's topic, identifying the class that will be taught, establishing the duration and date of the lesson, and considering intermediary information such as entry behaviours and lesson objectives. The body of the lesson plan is then organized into well-defined columns, which outline the content to be covered, the activities that the teacher will engage in, the activities that students will participate in, the cognitive strategies that will be employed, and the instructional materials and resources that will be utilized during the lesson.

This approach, as suggested by Offorma (2004), can greatly enhance the effectiveness of the lesson. According to Jacobson et al., (2001), proper teacher preparation is crucial for ensuring effectiveness in the classroom.

When teachers take the time to carefully plan their lessons, they are able to anticipate what will happen during instruction and understand the reasons behind specific activities. This enables them to select a range of teaching approaches that cater to the diverse needs of their students. Lesson planning, therefore, plays a vital role in the success of professional teachers. Teacher education programs around the world recognise the significance of lesson planning and provide aspiring teachers with opportunities to develop their pedagogical, subject-specific, and practical skills. These programs aim to equip pre-service teachers with the necessary knowledge and strategies to effectively teach individual lessons or units of study. This emphasis on lesson planning can be observed in various teacher education texts, such as John (2006), which focuses on teacher education in the UK, and Scholl (2018), which caters to teacher education in Germany.

Despite the importance of lesson planning in teacher education, there is a dearth of empirical research on this topic. Limited studies have been conducted on the specific skills and development of pre-service teachers in relation to lesson planning throughout their teacher education journey. This notable gap in research is surprising, considering that most teacher-certification processes require the preparation and demonstration of lesson plans. Further exploration and investigation in this area are needed to enhance the understanding of lesson planning and its impact on teacher effectiveness. By gaining insights into the best practices and strategies for lesson planning, teacher education programs can better equip aspiring teachers with the necessary skills for successful classroom instruction.

One of the most difficult issues that teachers encounter when planning a lesson is figuring out how to adjust planning elements to the needs of their specific learning groups. Effective teachers organise their courses in a process-driven manner (Stigler & Miller, 2018) and connect their instructional decisions with their students' learning dispositions (e.g., domain-specific knowledge), according to findings from expertise research (Berliner, 2004; Enow & Goodwyn, 2018; Housner & Griffey, 1985; Kagan, 1992; Smith & Strahan, 2001; Westermann, 1991). In contrast, beginner teachers, such as pre-service teachers during induction, prefer to follow a step-by-step procedure and teach in a less adaptable, recipe-like manner (Chizhik & Chizhik, 2018). They are more likely to struggle with Accounting for the context of teaching, predicting the course of instruction, and making planning decisions that are appropriate for their learning group. Understanding and catering to the diverse needs of students is a complex task that requires careful consideration. When planning a lesson, teachers must take into account a myriad of factors that influence the learning experience (McConnell et al 2020).

This includes not only the subject matter and curriculum requirements but also the individual abilities, interests, and learning styles of their students. By doing so, teachers can create a learning environment that is engaging, relevant, and effective. Research has shown that experienced teachers approach lesson planning in a systematic and flexible manner. They understand the importance of connecting their instructional decisions to their students' existing knowledge and skills. By leveraging their expertise and familiarity with effective teaching strategies, experienced teachers are able to adapt their lessons to meet the unique needs of each learning group according

to (Von Esch et al 2018). This approach ensures that students are actively engaged in the learning process and are able to make meaningful connections between new information and their prior knowledge. On the other hand, beginner teachers, particularly those in the early stages of their careers or undergoing teacher training, may struggle with the complexity of lesson planning (Gordon, S. P. 1991). Inexperienced teachers often rely on a rigid, step-by-step approach, following a predetermined sequence of activities without considering the specific needs and interests of their students. While this may provide a sense of structure and security, it often leads to ineffective instruction and disengaged learners.

Accounting for the context of teaching is a crucial aspect of lesson planning. Understanding the unique characteristics of the learning group, such as their cultural background, socio-economic status, and prior educational experiences, can help teachers make informed decisions about instructional strategies and content selection (Fenwick, L., & Cooper, M. 2013; Devlin, M., & O'Shea, H. 2012). By tailoring the lesson to the specific needs of their students, teachers can create a supportive and inclusive learning environment that fosters growth and success. Predicting the course of instruction is another challenge that teachers face when planning a lesson. While teachers may have a general idea of what they want to achieve, the learning journey is not always linear or predictable (Clements et al (2020). Students may have different levels of understanding and may require additional time or different approaches to grasp a particular concept.

Effective teachers are able to anticipate these variations and adjust their plans accordingly, ensuring that all students have the opportunity to

achieve mastery. Ultimately, effective lesson planning requires a balance between structure and adaptability (Romiszowski, A. J. 2024). While it is important to have a well-defined plan, teachers must also be flexible and responsive to the evolving needs of their students (Hunt, G. H., Wiseman, D. G., & Touzel.J. 2009; Margolis, J., & Huggins, K. S. 2012). By continuously assessing and reflecting on their instructional practices, teachers can refine their approach and enhance the learning experience for all learners (Pang, N. S. K. 2022). With time and experience, beginner teachers can develop the skills and expertise necessary to navigate the complexities of lesson planning and create meaningful educational experiences for their students (Gordon, S. P. 1991).

In reality, the introduction of the lesson following lesson preparation is when teacher effectiveness in planning and preparation for teaching SHS Accounting starts. Teachers instil a comprehensive understanding of the content of lessons in students at this stage of the learning process. This part should include a detailed description of the lesson goals, as well as what will be completed or acquired as a consequence of learning. The introduction should be concise, yet clear and easily understandable to the students. It is crucial to note that the majority of the learning journey is delivered in a sequence, with each competency building upon the preceding one. As a result, all effective learning experiences must begin with a solid foundation of what students already know and understand. Teachers are actively attempting to link new learning materials with the existing knowledge that students have acquired either from past learning or through personal experiences during the connection stage.

This connection can be achieved through a variety of methods, such as conducting a simple brainstorming activity to determine students' current knowledge or encouraging students to share their recollections from the prior lesson or session. Additionally, teachers may create interactive exercises or engaging tasks that students can complete independently, allowing them to actively apply their existing knowledge and engage in meaningful learning experiences. After establishing this essential groundwork, the teacher may proceed to introduce fresh information to the students. The delivery of this new information can be done through a straightforward presentation or an explicit explanation. However, it is important to emphasize that the presentation should be succinct and concise, ensuring that students remain engaged and focused throughout the process. Once the new information is delivered, the most significant stage of the lesson unfolds - the application stage. This stage is crucial as it enables students to effectively integrate and apply the newly acquired knowledge or skills. It is vital that this application phase of the learning process is given ample time and space for students to work independently, without the constant guidance of teachers, in pairs, or in groups. Through authentic real-world activities and problem-solving tasks, students are able to fully utilize and showcase their ability to apply the new knowledge and skills they have gained.

This extended application phase allows students to enhance their understanding through hands-on experiences and fosters the development of their critical thinking and problem-solving abilities (Kong, S. C. 2014). By dedicating sufficient time for independent practice and application, teachers ensure that students develop a deep level of proficiency and mastery in SHS

Accounting, thus enabling their continued success in advanced coursework and real-world scenarios.

The lessons learnt are summarized in the reflection section. This section provides students with the invaluable opportunity to deeply contemplate and critically analyse what they have learnt, facilitating a profound understanding of the subject matter. The teacher's role in this process is to meticulously evaluate how effectively and comprehensively students have absorbed the knowledge and skills imparted (Sprenger, M. 2018). To facilitate effective reflection and summary activities, the instructor might facilitate group conversations, where students are encouraged to deliver captivating presentations or articulate their newfound knowledge. Additionally, students may be tasked with engaging in self-writing activities, tasked with producing a comprehensive and articulate summary of the learning outcomes.

This form of reflection and summarization may also manifest in the form of a concise yet informative exam, wherein the teacher poses thought-provoking questions that directly relate to the learning materials, requiring students to demonstrate their comprehension and analysis skills. Through these various forms of reflection and summarization, students are able to solidify their understanding, assess their progress, and further enhance their learning journey.

This stage gives individuals the opportunity to share what they have learned. Since the lesson has ended, it does not imply that all students who have learnt can immediately apply what they have learned. Teachers give activities that participants may perform after the lesson to reinforce and

deepen their learning at this stage. Extension activities are sometimes referred to as homework in school (Blatz, A. M. 2011). Additional reading materials, research projects, or exercises are examples of these activities.

Differences in male and female Accounting teachers' effectiveness in managing students' behaviours during Accounting instruction

Any action that interferes with teaching and learning is considered classroom misbehaviour among secondary school students. Unpreparedness for class, chatting in class, arguing, cheating, and being nasty to teachers, among other activities, may all interrupt the teaching and learning process (Durmuscelebi, 2010). Misbehaviour may also refer to any behaviour that prevents misbehaving students from learning. Students who are dissatisfied and bored in school may engage in misbehaviour. Another reason students misbehave is to get the attention of their teachers. Minor disturbances in the classroom are a common problem that teachers must cope with.

When dealing with classroom behaviours, the simplest solution is usually the most effective. As a result, it is assumed that if teachers are aware of their students' disruptive behaviours and use the proper class management technique, punishment, or penalties, the students will get the most out of their classroom learning. However, for a teacher to properly control his or her classroom, he or she must have appropriate confidence and, more significantly, have classroom management skills (Kane & et al., 2011). Most teachers admitted that their failure to deal with misbehaviour in their classes was due to a lack of experience and preparation, according to Tahir and Qadir (2012). Confidence is implied to be a prerequisite for effective classroom management (Hart, 2010). Classroom management is a challenge for teachers

all around the globe, particularly in the areas of discipline and student behaviour (Wubbels, 2011).

Different sorts of misbehaviours in the classroom have been discovered by researchers. Distracting their classmates, not paying attention, arriving late, and fighting in the classroom were among the disruptive behaviours that Abdul Majid et al. (2014) identified. Sun and Shek (2012) discovered that talking out of turn was the most prevalent and disruptive problem behaviour, followed by non-attentiveness, daydreaming, and laziness, in their study to determine the most common, disruptive, and undesirable student problem behaviours from the viewpoint of teachers. Disrespecting teachers in terms of disobedience and rudeness was the most unacceptable problem behaviour, followed by talking out of turn and verbal aggression. As teachers, it is essential to be proactive in addressing these behaviours and implementing strategies to create a positive and productive classroom environment. Developing strong relationships with students, setting clear expectations, and consistently enforcing boundaries can contribute to maintaining classroom order and promoting optimal learning experiences. Additionally, utilizing various instructional techniques and providing engaging and meaningful activities can help to keep students focused and motivated. By prioritizing classroom management and investing time and effort into its development, teachers can establish a supportive and conducive learning environment that fosters academic and personal growth.

Task avoidance, persistent chatting with classmates, verbal animosity towards peers and teachers, indifference to study subjects during classes, destroying school property, and arriving late are the most common forms of

student misbehaviour reported by teachers, according to Dalgç and Bayhan (2014). The findings of the research revealed that various types of student misbehaviour may be seen in all classes. Teachers must make every effort to resolve classroom issues and provide a positive learning environment. This, however, may come at the expense of time allotted for instruction. As a result, effective classroom management strategies are necessary for effective teaching and High-quality education. Recent research has shown that various classroom management techniques have effective effects on student responsibility and misbehaviour in classes, a distraction from schoolwork (Lewis, 2001; Lewis et al., 2005); attitude toward schoolwork, teachers, and misbehaving students (Lewis et al., 2005; Lewis et al., 2008; Romi et al., 2009); and connection to school (Lewis et al., 2011).

Additionally, it has been observed that student misbehaviour can manifest in other ways as well. For instance, some students may constantly interrupt the teacher while they are speaking, making it difficult for the class to focus and disrupting the flow of the lesson. Furthermore, there are students who engage in cheating and plagiarism, trying to take shortcuts and avoid putting in the necessary effort to succeed academically. Moreover, student misbehaviour can extend beyond the classroom, affecting the school environment as a whole. Instances of bullying and harassment among students have been increasingly reported, with negative consequences for both the victim and the overall school climate. Such behaviours not only hinder the learning process but also create a hostile and unsafe atmosphere for students.

Furthermore, it is worth noting that student misbehaviour can also have long-term effects on individuals and society. Students who consistently engage

in disruptive behaviours and disregard the rules may struggle to develop the necessary skills and attitudes for success in their future endeavours. This can hinder their academic and career prospects, limiting their potential and opportunities. In light of these findings, it becomes evident that addressing student misbehaviour goes beyond the immediate classroom setting. It requires a comprehensive approach that involves collaboration between teachers, parents, and school administrators. By implementing effective discipline strategies, fostering positive relationships, and creating a supportive school culture, educators can help students develop the necessary social and behavioural skills to thrive academically and personally.

In conclusion, student misbehaviour takes various forms and can have significant implications for both individual students and the broader school community. Recognizing the diverse nature of these behaviours and implementing appropriate strategies is crucial for maintaining a conducive learning environment and promoting student success. With a proactive and holistic approach to classroom management, educators can play a vital role in shaping the future of their students and society as a whole. According to the behaviours of some studies conducted in Australia and others in Israel and China (Lewis et al., 2005; Lewis et al., 2008), recognizing responsible behaviours and having discussions with misbehaving students about the impact their behaviour has on other students are Highly productive because students who are exposed to these techniques are more responsible, less distracted, and more positive toward their teachers and schoolwork. This positive approach not only fosters a conducive learning environment but also promotes a sense of accountability among students.

Teacher aggression, on the other hand, which includes strategies like collective punishment, humiliation, and screaming in anger, seems to be strongly linked to student misbehaviour and greater levels of unfavourable student attitudes about learning in the classroom. Such aggressive methods not only undermine the trust between teachers and students but also hinder the overall learning process. Furthermore, Edwards (2004) discovered that rules and routines play a crucial role in providing students with the necessary structure to operate effectively in groups and communicate fairly with one another. It is essential for teachers to clearly convey the class rules and procedures both orally and in writing. By using modelling techniques, teachers can provide concrete examples of expected behaviours throughout teaching and learning.

Additionally, teachers can employ strategies like copying to help students build routines, such as turning in papers, asking questions, sharpening pencils, and participating in group or pair activities. These rules and routines not only promote consistency but also foster a sense of security and stability within the classroom. As emphasized by Kaya and Dönmez (2009), classroom rules are essential in creating an effective learning environment. When students know what is expected of them and the consequences of their actions, it promotes a sense of organization and enables them to focus on their academic responsibilities. Moreover, these rules facilitate a sense of fairness and equal opportunity for all students, contributing to a positive classroom atmosphere where learning can thrive.

As a result, it is imperative that rules are simple, logical, and consistent in order to establish an effective learning environment. These rules should be

written in a manner that instils a sense of pride and responsibility within students, motivating them to adhere to the guidelines. Effective teachers engage their students in a wide range of demanding and helpful activities, fostering a sense of teamwork among the students. Santrock's (2006) research Highlights the importance for teachers to be prepared to cater to the unique learning needs of each student, creating an engaging environment that facilitates the teaching-learning process. In doing so, teachers can actively monitor students by attentively observing and studying their behaviours, providing feedback to rectify undesirable actions while praising positive behaviour.

Classroom management presents various challenges, including time and energy constraints, managing classroom limits, addressing diverse reading levels and language skills, dealing with student immaturity, ensuring safety, promoting necessary thinking skills, organizing sequencing, providing assistance, and effectively managing materials. Sun and Shek's (2012) study discovered that among students with problem behaviours, frequent disruptive actions such as talking out of turn, interfering with others, and laziness were reported by secondary school teachers. These problem behaviours, as identified by teachers, involve breaking rules, exploiting implicit norms and expectations, and disrupting the teaching and learning environment. Creating and maintaining a structured classroom environment, where teachers can effectively regulate student behaviour, is vital for achieving positive educational outcomes for students and promoting professional development for teachers.

Additionally, Gelpi (2008) suggests that instead of solely responding to problem behaviours, teachers should prioritize preventive measures. Kern and Clemens' (2007) research reveals that implementing antecedent strategies at the class level can foster a positive, orderly, predictable, and motivating classroom environment. These strategies not only enhance academic engagement but also promote appropriate behaviour. Moreover, utilizing class-wide strategies to manage student behaviour is considered the most effective initial step. By targeting specific groups of students who share a high level of support for using antecedent strategies in the classroom, the practicality of implementation can be significantly enhanced. Antecedent strategies serve as a powerful intervention approach that positively redirects individuals away from problem behaviours swiftly.

Such interventions may enhance the general learning environment by improving suitable and effective teaching methods and creating a structured learning environment that fosters growth and development. They have the potential to encourage acceptable behaviour among all students in a positive and proactive approach, leading to a harmonious classroom atmosphere (Kern & Clemens, 2007; Kerdikoshvili, 2009). In a comprehensive study conducted by Chien (2014), titled "Management of Classroom Behaviour Problems in Secondary Schools," the author delved into the strategies and techniques employed by secondary school teachers to effectively handle and address classroom behaviour problems. By examining various approaches, Chien shed light on the essential factors that contribute to the successful management of student behaviour, ultimately benefiting the overall educational experience.

According to Lewis (2000), students at private schools are generally known to exhibit more modest and cooperative attitudes, which tend to lead to Higher test scores compared to their counterparts in public schools. This study provides teachers with a comprehensive theoretical framework for effectively addressing various classroom management behaviours. It focuses on assisting teachers in implementing the study's suggested strategies and principles to create a positive and conducive learning environment. By following the recommended practices, teachers are empowered to identify and implement effective classroom management techniques that significantly reduce disruptive behaviours in their classrooms. Consequently, the current study emphasizes the indispensable need for efficient classroom management in establishing and reinforcing a relevant learning atmosphere. In this regard, disruptive behaviours emerge as a prominent hurdle that teachers must proactively overcome in order to facilitate meaningful learning experiences for all students.

Disruptive behaviour appears to emerge as a result of a lack of appropriate classroom management strategies, such as failing to keep students' attention focused while the teacher is busy, failing to establish ground rules, presenting topics or material that are inappropriate for the student's level, and so on. Consequently, classroom management is the outcome of an informed and knowledgeable teacher employing a wide range of suitable classroom strategies to effectively limit disruptive behaviours and achieve complete control over the group as a whole and on individuals. Effective classroom management is, without a doubt, one of the most critical and fundamental activities that a teacher must engage in (Lewis, 1999) in order to significantly

enhance the provision of excellent education while concurrently minimizing student misbehaviour and any distractions from academic pursuits (Kennedy, 1996). By leveraging an arsenal of tested and proven methods, adept teachers can establish an environment that cultivates optimum learning with minimal interruptions, ultimately fostering a harmonious and productive classroom atmosphere. The implementation of proactive techniques, such as consistently reinforcing clear expectations and establishing a positive rapport with students, can effectively curb disruptive behaviours and promote overall academic achievement.

Furthermore, by employing a multifaceted approach that includes differentiated instruction, personalized feedback, and collaborative learning opportunities, teachers can ensure that all students' needs are met, thereby minimizing the likelihood of disruptive behaviours rooted in disengagement or frustration. It is essential for educators to continually hone their classroom management skills through ongoing professional development programs and peer collaboration, as adaptive strategies are necessary to address the diverse needs and challenges presented by a dynamic student body. Ultimately, by placing a significant emphasis on effective classroom management, teachers can create an optimal learning environment that maximizes student potential and facilitates the acquisition of essential knowledge and skills for lifelong success.

Wachtel (1999) outlined four strategies for dealing with bad misbehaviour.

1. The permissive approach, is characterized by a lack of control and a high level of support, as well as a lack of limits and boundaries and an excess of caring.

2. Reward and punishment are used in the authoritarian approach, which is characterized by heavy control and minimal support.
3. The careless approach, is characterized by a lack of both establishing limits and nurturing.
4. The restorative or authoritative method addresses and disapproves misbehaviour while affirming the wrongdoer's essential value, using both High control and High support,

According to Harcourt and Mazzoni (2012), if we are to obtain the correct and comprehensive definition of what the ideal classroom looks like, we must take into account not only the physical environment but also the children's notions of social justice and their unique perspectives. It is essential to foster respectful and harmonious relationships between teachers and children, where teachers are not only knowledgeable and skilful but also kind and compassionate, avoiding the need to shout at the children. Moreover, a just and fair approach should be adopted by teachers when responding to individual children's inappropriate behaviours, ensuring that disciplinary actions are tailored to the specific circumstances.

In addition to these considerations, Kwok (2019) proposed three classroom management strategies that can contribute to creating an optimal learning environment. The first strategy involves the proactive implementation of measures to control student conduct. By establishing clear expectations and rules, teachers can prevent possible misbehaviour and create a structured and predictable atmosphere in the classroom. This proactive approach empowers teachers to address potential issues before they escalate, promoting a more serene and conducive learning environment. The second strategy emphasized

by Kwok (2019) is the utilization of reactive strategies to address misbehaviour that has already occurred. It is crucial for teachers to have effective and appropriate responses to disruptions in the classroom. By responding promptly and assertively to misbehaviour, teachers can affirm their authority and maintain a sense of order. However, it is equally important for teachers to ensure that these reactive strategies are fair and considerate, taking into account the context and individual circumstances of each situation. Lastly, Kwok (2019) Highlighted the significance of fostering positive relationships between teachers and students as a key aspect of classroom management. By cultivating a nurturing and supportive atmosphere, teachers can build trust, respect, and rapport with their students.

This positive bond between the teacher and the students promotes a sense of belonging and encourages active participation in the learning process. By integrating the insights from Harcourt and Mazzoni (2012) and Kwok (2019), we can develop a holistic understanding of what constitutes an ideal and effective classroom. A classroom that not only provides a physically inviting space but also prioritizes social justice, respectful relationships, fair discipline, proactive and reactive management strategies, and positive teacher-student interactions.

Second, controlling via academic content, which entails engaging students in academics, will restrict misbehaviour chances. Third, management via student relations, which entails fostering positive classroom interactions, can significantly enhance the overall learning environment. Creating a safe and inclusive space for students to express themselves freely and respectfully empowers them to actively participate in class discussions and activities.

Moreover, establishing a strong teacher-student bond encourages students to proactively seek assistance when facing academic challenges, fostering a collaborative and supportive atmosphere. Another technique is caring for students, which Nie and Lau (2009) describe as teachers demonstrating warmth, care, and acceptance of students. By showing empathy and genuine concern for each student's well-being, educators can create a sense of belonging and emotional security within the classroom.

This nurturing environment not only promotes positive social-emotional development but also fosters trust and cooperation among students. Furthermore, Mahyar and Aryankhesal (2018) discovered that classroom management approaches and strategies used to deal with students' disruptive behaviours were grouped into three categories: cooperative and problem-solving strategies, avoidance strategies, and punishment strategies. Implementing cooperative and problem-solving strategies can effectively address behavioural issues by involving students in finding solutions and resolving conflicts collectively. This encourages students to take responsibility for their actions and actively engage in the development of a harmonious classroom culture. Moreover, employing avoidance strategies, such as redirection and classroom arrangement modifications, can help prevent disruptive behaviours from occurring in the first place, facilitating a smooth and uninterrupted learning experience for all learners.

Nonetheless, it is crucial to note that punishment strategies must be used sparingly and as a last resort. While consequences for misbehaviour can be necessary at times, excessive reliance on punitive measures can undermine students' intrinsic motivation and negatively impact their self-esteem.

Therefore, educators should prioritize restorative practices and seek to help students learn from their mistakes rather than solely focusing on punishment. In summary, effective classroom management techniques encompass controlling via academic content, managing student relations, and demonstrating care for students. By implementing these strategies thoughtfully and consistently, educators can create a positive and productive learning environment that promotes academic success, fosters positive relationships, and nurtures students' social-emotional well-being.

Teachers were given special training on how to cope with disruptive students and how to use different teaching strategies depending on the classroom setting. They came to the conclusion that using various classroom management strategies, improving teaching knowledge and skills, and fostering effective classroom communication may all aid in the development of effective classroom management skills.

Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting

Accounting education and teaching techniques have come under greater scrutiny in recent years. Albrecht and Sack (2001) suggest that current education fails to sufficiently educate students about lean Accounting. They contend that students' capacity to acquire real-world skills is harmed by the traditional lecture-style method. Although the researchers acknowledge that some conventional lecturing is required, they suggest that more student-centred learning techniques, such as group assignments, field excursions, role-plays, and huge projects, are needed to build and enhance leadership and team

skills. Accounting students, according to French and Coppage (2000), should be prepared with a diverse set of skills and wide knowledge to meet the needs of a dynamic and complicated corporate environment.

Accounting educators should actively incorporate innovative and modern teaching approaches that foster interactive and dynamic student engagement. By promoting a strong sense of collaboration and cooperation between educators and students, Accounting concepts can be comprehensively grasped and internalized. It is not only the responsibility of Accounting teachers to ensure exceptional performance on exams but also to cultivate lifelong learners who possess autonomy and various skills essential for their professional journey. In the pursuit of perpetual education, Parnham (2001) emphasizes the significance of facilitating a simplified learning experience. The traditional pedagogical approach, based on rote learning, often hindered the process of acquiring knowledge. To counteract this, teachers must courageously depart from the conventional teacher-centred method and wholeheartedly embrace a contemporary student-centred approach that places the learner at the forefront. This shift in paradigm grants students the opportunity to actively participate in their own educational journey while transforming the learning process into an enjoyable and accessible endeavour.

Teacher-Centred Approach

TCA stands for teacher-centred approach, which is sometimes known as conventional learning or passive learning (Coetzee & Schmulian, 2012). Because they are organized and well-planned, teacher-centred methods of teaching Accounting save time. However, such approaches overlook the importance of students' learning. As a result, Accounting teachers place a

premium on teaching at the expense of students. Teachers in these ways focus on getting rid of the Accounting subject matter while paying little attention to the students' learning. Instead of acting as a guide on the side, the teachers act the role of sage on the stage. It is only appropriate for Accounting teachers to think of themselves as guides to help students learn. Teachers are accountable for giving information to students and observing learners to get the correct responses in a teacher-centred manner (Zohrabi et al., 2012).

The typical teaching technique is for Accounting teachers to dominate classroom instruction and for students to passively absorb the teacher's knowledge (Coetzee & Schmulian, 2012). This approach is rooted in the behaviourism hypothesis and is closely tied to TCP, or the Teacher-Centred Paradigm. Essentially, when teachers use behaviourism in the classroom, they place the burden of learning solely on their own shoulders, leaving students to simply follow along (Jones & Brader-Araje, 2002). Under this methodology, teachers strive to offer effective lectures or examples by actively engaging with students. They roam the classroom, demonstrating and explaining how to solve difficulties step by step. This hands-on approach allows teachers to have a significant impact on their students' academic performance. In fact, studies have shown that students are more likely to learn and retain information when they work independently or when teachers provide them with direct guidance (Polat & et al., 2015).

Interestingly, the research suggests that students tend to perceive working in a group with their friends as the least useful learning experience. This might be due to the distractions and lack of individualized attention that typically accompany group work. On the other hand, traditional teaching

methods, as Highlighted by the findings of Andersen and Andersen (2017), are positively correlated with student accomplishment. In conclusion, the conventional teaching approach, where teachers take centre stage and actively guide their students, has proven to be effective in facilitating student learning and achievement. By providing clear lectures, examples, and individualized support, teachers play a crucial role in helping students grasp complex concepts and succeed academically.

Students-Centred Approach

Accounting teachers may use a student-centred approach to effectively teach their students. Students are expected to participate completely in the teaching and learning process, with the lecturer acting as a guide or instructor (Iroanya, 2020). It is the lecturer's or teacher's discretion to choose whichever learning technique or method best matches a given material for the student. As a result of this evolution, learning methodologies such as problem-based learning, guided discovery learning, and cooperative learning approaches have become popular. The focus in current teaching strategies is on a student-centred approach.

Accounting students get feedback or learn via several techniques in this strategy. They are directed by teachers, counsellors, and other students, as well as information from resources such as the library, media, and so on. In its research, the AICPA identified some several teaching strategies and classroom approaches that may be applied in Accounting classes. Quizzes on lecture material, demonstrations, question-and-answer sessions, discussions, writing journals, one-minute papers and responses, problem-based learning, group learning and teamwork, cooperative learning, debates, simulations, role-

playing, visual and computer-based instructions, online teaching, fieldwork and internships are all examples of modern strategies.

Accounting education aims to meet one of the objectives outlined in the National Policy Education (2013), which states that individuals must learn relevant skills and developmental, physical, and social abilities, as well as competencies to survive and contribute to society's progress. This goal can be achieved if students can comprehend and assimilate the course using a variety of learning methods that will improve their performance. Teachers can use a problem-based learning approach to improve students' independent learning ability, teamwork, knowledge integration, problem-solving skills, critical thinking, and lifelong learning capacity, according to Hsu et al. (2015). Furthermore, teachers can incorporate innovative assessment techniques to ensure a comprehensive evaluation of students' Accounting knowledge. These techniques include case studies, group projects, individual research papers, oral presentations, and portfolio assessments. By utilizing diverse assessment methods, educators can gauge students' understanding of Accounting principles and their ability to apply them in practical scenarios. This not only enhances students' learning experience but also prepares them for real-world challenges in the Accounting profession. Moreover, the integration of technology in Accounting education has revolutionized the way students learn and practice Accounting concepts.

Online teaching platforms, interactive software, and virtual simulations allow students to engage in hands-on learning experiences, enhancing their understanding and retention of Accounting principles. These technological advancements also provide Accounting students with the opportunity to

develop their digital skills, which are Highly valuable in today's digital age. By incorporating technology into Accounting classrooms, educators can create a dynamic and interactive learning environment that prepares students for the evolving demands of the Accounting industry. In addition to the aforementioned strategies, the role of experiential learning cannot be undermined in Accounting Education. Fieldwork and internships provide students with valuable hands-on experience in real-world Accounting settings. Through these practical experiences, students can apply their theoretical knowledge to solve Accounting problems, develop professional skills, and gain insight into the complexities of the Accounting profession. Experiential learning opportunities not only bridge the gap between classroom learning and professional practice but also foster students' personal and professional growth. In conclusion, Accounting Education encompasses a range of teaching strategies and approaches that aim to enhance students' learning experiences and equip them with the skills necessary for success in the Accounting profession. By incorporating diverse methods such as problem-based learning, innovative assessment techniques, technology integration, and experiential learning, educators can provide Accounting students with a comprehensive and holistic education that prepares them for the challenges and opportunities of the Accounting field.

Accounting teachers, according to Olorode (2016), can also use the guided discovery approach as an instructional method that emphasizes students' active involvement in the learning process and enables them to think together and discover knowledge under the guidance of the teacher especially in calculation subjects like cost Accounting. This approach is thus an inquiry-

based, student-centred and activity-oriented approach which allows the cost Accounting teacher to use a variety of instructional materials and probing questions, to enable students to discover answers to cost Accounting problems (Modebelu & Duvie, 2012). This approach encourages students to take ownership of their learning as they actively engage in the process of problem-solving, critical thinking, and knowledge acquisition. By utilizing the guided discovery approach, Accounting teachers can create a dynamic and interactive classroom environment where students are motivated to explore, analyse, and apply their understanding of cost Accounting principles. Through the incorporation of instructional materials such as case studies, real-world examples, and group activities, students are encouraged to actively participate in their learning journey, collaborate with their peers, and enhance their understanding through shared experiences.

Furthermore, the use of probing questions by the teacher allows for deeper exploration of concepts, facilitates reflection, and promotes a deeper understanding of the subject matter. This approach not only fosters an active learning environment but also develops students' problem-solving skills, critical thinking abilities, and independent learning capabilities. Ultimately, the guided discovery approach empowers students to become lifelong learners who can navigate the complexities of cost Accounting and apply their knowledge and skills in practical situations.

Adopting a guided discovery approach in practical courses such as cost Accounting, Bicknell, & et al (2000) convincingly explained that learning is an active, dynamic process that thrives on experiential engagement. They argued that rather than being a passive act, learning entails active participation

and a focus on activities and processes rather than mere content acquisition. Furthermore, they Highlighted the valuable role of failure in paving the way to future success, emphasizing the significance of feedback in establishing effective control measures. This approach, as Garuma and Tesfaye (2012) aptly pointed out, allows the teacher to foster lively debates among students, enabling them to engage with and respond to their peers' perspectives. Anchored in the learners' background knowledge and comprehension, these discussions serve as potent vehicles for deepening students' understanding of cost Accounting. A notable aspect Highlighted by Garuma and Tesfaye is that students, having already been exposed to Accounting subjects during their secondary education, possess a solid foundation upon which to build their knowledge and skills in this field. The empirical evidence overwhelmingly supports the idea that adopting a guided discovery approach in practical courses, particularly cost Accounting, greatly enhances the effectiveness and quality of the learning experience.

This is since because university-level cost Accounting courses are designed to build on students' prior experience and knowledge from secondary school (Olorode & Jimoh, 2016). As a result, according to Olorode and Jimoh (2016), guided discovery is learner-centred, democratic, and interactive. Students' academic performance in cost Accounting improves as a result of their increased ability to reason, discover facts, and develop self-confidence when solving cost Accounting problems. As a result, guided discovery may lead to the self-discovery of new knowledge and a better comprehension of its (cost Accounting) content. Students are more likely to retain concepts they

find on their own than concepts they are taught, according to Ekhasemomhe (2010).

Active Learning Techniques

Active learning techniques are inductive, and Prince and Felder (2006) define inductive teaching as a process that begins with specifics rather than general principles. Students benefit from inductive methods of instruction because they become more responsible for their learning than when using the traditional deductive approach (Prince & Felder, 2006). The student-centred approach encompasses a wide range of active learning methods, including inquiry-based, interactive learning, cooperative learning, and problem-based learning, as well as experience-based methods (such as case studies, simulations, games, role-plays, and field experiences), project-based learning, and methods that employ various teaching aids.

Inquiry-Based Learning

Inquiry-based learning is a teaching technique that emphasizes students' inquiry and practical learning, and in which the student has an active role in the whole learning process. The lecturer's primary role in this method is that of a facilitator, guiding and supporting students throughout the learning process. The inquiry-based learning method can be defined as a teaching method in which students are given questions to answer, problems to solve, or observations to explain (Bateman, 1990). According to Lee (2004), the inquiry-based method of teaching aims to teach students how to ask good questions, find and collect appropriate evidence, present results in a systematic manner, analyse and interpret results, communicate deductions, and appraise the value of such conclusions.

Interactive Learning

Interactive learning is a Highly effective and engaging approach to learning, as it encourages students to actively participate and collaborate with both their peers and the learning material. This method involves interactive discussions, group activities, and hands-on experiences that create a dynamic and stimulating learning environment. The role of the lecturer in interactive learning is that of a facilitator, guiding and supporting the students throughout their learning journey. By fostering a positive and interactive classroom atmosphere, students are able to develop a deep understanding of the subject matter and enhance their critical thinking skills. Additionally, the physical learning environment plays a significant role in interactive learning, providing a conducive space that promotes collaboration, creativity, and active participation. By embracing interactive learning approaches, educators can create a transformative educational experience that empowers students and equips them with the skills needed for success in the modern world (Fouche, 2013).

Cooperative learning

Cooperative learning is described by Cusco (1992) as a student-centred instructional technique that promotes active engagement and collaboration. It fosters an environment where students work together in small, purposefully chosen groups on a specific learning activity, thereby enhancing their understanding and retention of knowledge. In this approach, individual students take charge of their own performance while simultaneously contributing to the collective success of the group. In the group-learning process, the role of the lecturer transcends the traditional authority figure to

that of a facilitator or consultant. By assuming this role, the lecturer encourages and supports student interaction, problem-solving, and critical thinking. This transformative shift in the educator's role allows for a more inclusive and dynamic classroom experience. Cooperative learning, as elucidated by Ramsay et al. (2000), is not purely a method of classroom management but also a teaching methodology that strives to empower students and actively involve them in the learning process. It empowers learners to actively construct knowledge through their interactions, discussions, and collaboration with their peers. This active engagement not only fosters deeper learning but also enhances the development of essential social and emotional skills.

Moreover, according to Fouche (2013), cooperative learning is a process in which students work together to assist and learn from one another. It entails fostering an atmosphere of mutual respect, trust, and shared responsibility within the learning community. In such an environment, learners can collectively leverage their strengths and knowledge to overcome challenges, solve problems, and achieve academic success. Additionally, for a successful cooperative learning environment, group instruction and management play pivotal roles. As Highlighted by Oaklay et al. (2004), effective formation and monitoring of groups are imperative. Proper grouping ensures that students with complementary skills and diverse perspectives collaborate, contributing to a rich and vibrant learning experience. It is through these collaborative efforts that students develop crucial teamwork and communication skills, both of which are essential for success in the modern world.

Furthermore, as emphasized by Gillies (2003), achieving cooperative learning goes beyond merely dividing students into groups; it necessitates the establishment of five key elements. These elements include positive interdependence, individual accountability, equal participation, simultaneous interaction, and appropriate interpersonal skills.

The careful consideration and implementation of these elements facilitate an environment conducive to cooperative learning, where students collaborate effectively, exchange ideas, challenge each other's thinking, and collectively construct knowledge. In conclusion, cooperative learning is a student-centred instructional technique that revolutionizes the traditional classroom dynamic. By creating an inclusive and collaborative learning environment, students are empowered to actively participate, engage in meaningful discussions, and learn from one another. Through effective grouping, facilitation, and the incorporation of key elements, cooperative learning fosters academic success, develops vital interpersonal skills, and prepares students for the challenges of the 21st century.

Characteristics of a Professional Accounting Teacher

Several additional studies have rated effective teaching features from both the student and teacher viewpoints. In a study of the perceptions of High-achieving business students at an Australian university, Bobe (2013) used the Buskist et al. (2002) "Teacher Behaviour Checklist" and discovered that the five most important attributes of effective business teachers were all related to classroom performance – creative and interesting; knowledgeable; effective communicator; sensitive and persistent; and enthusiastic. Similarly, Alfraih and Alanezi (2016) used 28 traits from several research to rank the relevance

of effective Accounting teacher attributes as seen by Accounting students at Kuwait University. Students ranked (i) respect for students; (ii) summarizes major points; (iii) handwriting clarity; (iv) makes students feel comfortable asking questions; and (v) is approachable in and out of class as the top five important attributes. These findings Highlight the significance of a teacher's ability to engage students through creativity and interesting teaching methods.

A knowledgeable teacher who effectively communicates information can capture the attention and interest of students, making the learning experience more enjoyable and valuable. Additionally, being sensitive and persistent demonstrates a teacher's dedication to understanding and supporting students, promoting a positive learning environment. Enthusiasm is contagious, and an enthusiastic teacher motivates students to actively participate in class and develop a genuine interest in the subject matter. In the field of Accounting, students prioritize attributes such as respecting students, summarizing major points, and maintaining handwriting clarity. These traits contribute to a comfortable and inclusive classroom atmosphere, encouraging students to ask questions without hesitation.

Furthermore, an approachable teacher who is available outside of class fosters open communication and builds trust with students. The findings from these studies emphasize the multifaceted nature of effective teaching and provide valuable insights for educators to enhance their instructional strategies and interactions with students. Effective teachers have a profound impact on student learning, shaping their educational experiences and fostering their intellectual growth. By embodying these attributes, teachers can create a

stimulating and supportive environment that promotes student engagement, motivation, and success.

Furthermore, other important attributes identified in the literature as being most important from the perspective of students relate to classroom performance, such as being interesting; communicating well; being expert/knowledgeable about the subject; having creative and engaging lectures that captivate the learners' attention; being enthusiastic about teaching and instilling a passion for learning in their students; and possessing relevant professional experience that enhances their credibility and ability to connect theory with real-world application (Bobe & Cooper, 2020; Edge, 2019). The personal characteristics of a teacher also play a crucial role in creating a positive learning environment and fostering student success.

A teacher who actively helps students by providing guidance and support, demonstrates an approachable nature that encourages open communication, maintains a pleasant and amiable personality, and develops a genuine understanding and relation with their students can significantly impact the educational experience (experience) (Bobe & Cooper, 2020; McLean, 2001; Mounce et al., 2004; Vulcano, 2007). Additionally, their willingness to help and be helpful, their friendly demeanour, and their ability to establish fair and realistic expectations contribute to the overall effectiveness of the teaching and learning process.

On the other side, multiple studies by Bobe and Cooper (2020) and Wygal et al. (2014) extensively examined the characteristics of effective teaching from the insightful viewpoint of experienced teachers. These groundbreaking studies meticulously gathered the opinions and perspectives of

22 highly esteemed and immensely accomplished Accounting educators, whom they so aptly referred to as "teaching exemplars" at prestigious Australian universities renowned for their academic excellence. The invaluable wisdom imparted by these teaching exemplars sheds light on the paramount factors that contribute to exceptional teaching and learning experiences. Undoubtedly, the findings revealed an unyielding emphasis on the renowned student-centred approach as the foremost driver of effective teaching. This pivotal approach, embodying an unwavering dedication to placing the students at the heart of the educational journey, epitomizes the vision and dedication required to truly make a difference in the lives of learners.

Moreover, it became evident that a genuine commitment to teaching as a noble profession proved instrumental in the pursuit of extraordinary educational outcomes. The exemplars' unwavering dedication to their craft and their steadfast belief in the transformative power of education highlighted the indispensable role played by passionate educators in shaping the minds and futures of generations to come. Unsurprisingly, high levels of preparation and masterful organization emerged as pivotal pillars of effective teaching. The exemplars' meticulous attention to detail and their relentless pursuit of pedagogical excellence underscored the importance of careful planning and thoughtful preparation in creating dynamic and engaging learning environments. Equally significant was the exemplars' remarkable ability to forge connections between the subject matter and the practical realities of the ever-evolving professional landscape. By seamlessly bridging theory and practice, these outstanding educators transcended the confines of the

classroom, enabling their students to develop a deep understanding of the practical applications of their learning, thereby equipping them with the skills and knowledge necessary to excel in their future endeavours.

Last but not least, the exemplars' remarkable instructor skills and distinctive attributes played a pivotal role in fostering effective teaching and learning experiences. Their innate ability to inspire and motivate their students, coupled with their exceptional communication skills, paved the way for transformative learning journeys. The exemplars' unique blend of subject-matter expertise, nurturing demeanour, and unwavering dedication to the success and well-being of their students truly showcased the profound impact that remarkable educators can have on the lives of those they teach. In conclusion, the groundbreaking studies conducted by Bobe and Cooper (2020) and Wygal et al. (2014) established a powerful framework for effective teaching, drawing from the valuable insights of esteemed Accounting educators who serve as beacons of excellence. The synergistic interplay of factors such as the student-centred approach, unwavering commitment to teaching, meticulous preparation, practical relevance, and exceptional instructor skills all contribute to the tapestry of exceptional teaching that propels learners towards boundless opportunities and profound growth.

Certification, advanced degrees, and years of experience are all visible teacher attributes that greatly influence teacher effectiveness (Irvine, 2019). These factors have proven to be crucial in shaping the quality of education that students receive. Research studies have consistently shown that the presence of these attributes contributes to the overall success of educators in their role. Cohen and Goldhaber (2016) emphasize that a teacher's "effectiveness" can be

measured and evaluated using a multitude of methods, acknowledging the complex nature of this evaluation process. It is the dedication and proficiency of teachers that enable them to assist students in various ways, with the ultimate goal of helping them achieve numerous social and emotional milestones.

In a groundbreaking study conducted by Palardy and Rumberger (2008), they delved into the intricate dimensions of teacher effectiveness, recognizing that it extends beyond mere qualifications. These dimensions encompass a range of factors that play a significant role in shaping the educational experience for students. Instructional practices, which include the methods and approaches used by teachers in the classroom, are a key dimension of teacher effectiveness. Additionally, teacher attributes encompassing self-efficacy, attitude, and enthusiasm for the subject matter are also essential in creating a positive and engaging learning environment for students. Furthermore, teacher background characteristics, such as certification, advanced degrees, and years of experience, contribute to the overall effectiveness of educators in their instructional practices.

It has been demonstrated through extensive research that teachers with robust backgrounds in these areas can significantly enhance their effectiveness in teaching Accounting as a subject. By having a solid foundation of knowledge and expertise, teachers are better equipped to provide students with a comprehensive and impactful education in this field. The acquisition of certification and advanced degrees not only demonstrates a commitment to continued professional growth but also equips teachers with the necessary skills and knowledge to excel in the classroom. Similarly, years of experience

contribute to the development of effective teaching practices, allowing educators to refine their instructional techniques and tailor their approach to the specific needs of their students. In conclusion, teacher effectiveness is a multifaceted concept that encompasses a range of visible attributes, such as certification, advanced degrees, and years of experience.

These dimensions, alongside instructional practices and teacher attributes, play a crucial role in shaping the quality of education that students receive. Teachers who possess a solid foundation of knowledge, expertise, and dedication are better equipped to provide students with a comprehensive and impactful education. Their effectiveness in teaching Accounting, or any other subject, is greatly enhanced when they have the necessary qualifications and the ability to create a positive and engaging learning environment. By continuously striving for excellence and embracing ongoing professional development, educators can make a profound difference in the lives of their students.

Palardy and Rumberger (2008) conducted a comprehensive study to explore and analyse various factors that contribute to teacher effectiveness. Their research focused on three key dimensions: instructional practices, teacher attributes, and teacher background characteristics. In terms of instructional practices, the researchers discovered that it exerted the most significant direct influence on student success. Effective instructional practices, such as innovative teaching methods, robust curriculum design, and engaging classroom management strategies, emerged as crucial determinants of student achievement.

Moving on to teacher attributes, Palardy and Rumberger examined qualities like self-efficacy, attitude, and enthusiasm. These attributes were found to have indirect effects on student success. In other words, when teachers possessed High levels of self-efficacy, maintained positive attitudes, and displayed enthusiasm towards their subject matter, students were more likely to excel academically. Additionally, the study explored teacher background characteristics, including certification, advanced degrees, and years of experience. Surprisingly, the researchers discovered that these factors had no significant impact on student achievement. Regardless of the number of years a teacher had been in the profession or the level of certification and advanced degrees they held; it did not directly influence student success in the classroom. Moreover, the researchers Highlighted the importance of both pedagogical content knowledge and subject matter knowledge in relation to teacher effectiveness.

Previous studies have consistently shown that a teacher's comprehensive understanding of pedagogy, coupled with a strong grasp of the subject they teach, leads to improved student outcomes. Overall, Palardy and Rumberger's study provides valuable insights into the multifaceted nature of teacher effectiveness. It emphasizes the critical role of effective instructional practices in promoting student success and highlights the limited impact of teacher background characteristics on academic achievement. Moreover, the research underscores the significance of teacher attributes, such as self-efficacy, attitude, and enthusiasm, in influencing student outcomes. Finally, the study reinforces the importance of pedagogical content knowledge and subject matter expertise in enhancing teacher effectiveness.

One of the central cognitive components of teacher competence, according to König and Kramer (2016), is pedagogical content knowledge (p. 142). Ingvarson and Rowley (2017) conducted a comprehensive study where they found that pedagogical subject knowledge played a vital role in the identification of potentially effective new teacher candidates. This examination spanned teacher education programs across 17 different countries, emphasizing the utmost importance and undeniable significance of pedagogical content knowledge. It is undeniable that both pedagogical content knowledge and subject matter knowledge play an incredibly vital role in the teaching of Accounting. Numerous research studies, such as those conducted by Blazar and Pollard (2017), Fagginger et al. (2016), and Krauss et al. (2008), have consistently focused on the indispensable role of these two components in effective Accounting instruction.

These studies have repeatedly emphasized the crucial intersection between pedagogical content knowledge, subject matter knowledge, and the implementation of successful teaching practices in the constantly evolving field of Accounting. It is clear that the acquisition and utilization of both pedagogical content knowledge and subject matter knowledge are fundamental for fostering effective teaching methods in the domain of Accounting.

In Hattie's (2010) seminal work on effective teaching, he identified expert teachers as those who possess exceptional proficiency in their field. While there is a lack of concrete evidence linking teacher experience to student achievement, Hattie firmly concluded that expert teachers indeed wield a substantial impact. These masterful educators have a remarkable ability to discern and highlight the fundamental representations of their

subjects through meaningful classroom interactions. Moreover, they skilfully guide the learning process through these interactions, consistently monitoring progress and providing invaluable feedback. What sets expert teachers apart is their astute attention to the affective attributes of their students, enabling them to foster a positive learning environment that greatly influences student outcomes. Digging deeper into Hattie's comprehensive framework, he delineates the five macro dimensions within which expert teachers operate. Imbued with notable expertise, they excel across sixteen distinct sub-dimensions. Hattie meticulously elaborates on each of these sub-dimensions, shedding light on the intricacies of expert teaching.

Consequently, it becomes evident that expert teachers surpass their experienced counterparts through several key differentiators. For instance, Hattie's research reveals a striking divergence in the instructional approaches of inexperienced and experienced teachers. Inexperienced teachers predominantly rely on surface learning, with their students dedicating a staggering 72 per cent of class time to this shallow form of understanding. Conversely, under the guidance of experienced teachers, deep learning takes centre stage, consuming a formidable 72 per cent of the instructional time. This stark contrast underscores the invaluable impact that expert teachers wield in cultivating profound comprehension among their students. Surface learning, while not entirely discarded, assumes a lesser role, occupying a mere 28 per cent of class time.

Thus, Hattie's groundbreaking work stands as a testament to the distinctive qualities possessed by expert teachers. Their ability to facilitate meaningful interactions, monitor progress, and nurture the emotional well-

being of their students consolidates their influence in shaping positive educational outcomes. With each sub-dimension meticulously explored, Hattie's research equips educators with invaluable insights into the art of expert teaching and further fortifies the pursuit of excellence in the field.

Professional and Academic Qualifications of the Teacher

A teacher's academic and professional qualifications play a vital role in shaping and enhancing learners' academic performance. The level of teacher qualification significantly impacts the educational journey of students. Various professional qualifications attained by teachers can be categorized into different levels, including certificates, diplomas, Bachelor's degrees, Master's degrees (such as Med, M.A., MSc, MBA), and even Doctoral degrees. In the realm of academic qualifications, a teacher may possess additional certifications or qualifications in various subjects. This diversity and expertise contribute to the enriching educational experience they provide to students. When it comes to the subject of Accounting, Senior High schools typically have two types of teachers instructing this discipline. The first group comprises teachers who possess certificates, diplomas, Bachelor's degrees, or Master's degrees in education with a specialization in Accounting.

These teachers not only have a solid educational foundation but also possess specific expertise in teaching Accounting concepts effectively. On the other hand, the second group of Accounting teachers consists of individuals who have specialized knowledge in Accounting but lack formal educational training in the field of teaching. Despite their exceptional proficiency in Accounting principles, these teachers may lack certain pedagogical methods and strategies commonly employed in educational settings. Ultimately, the

qualifications and expertise of teachers significantly impact the quality of education that students receive. By prioritizing and promoting the continuous professional development of teachers, educational institutions can ensure that learners have access to well-equipped and highly qualified educators.

This, in turn, fosters a positive and conducive learning environment, ultimately yielding enhanced academic performance among students. Smith et al. as cited in Ansong (2009) assert that teachers need to have adequate training in educational methods uniquely appropriate to the field of knowledge being taught. The importance of this training cannot be overstated, especially when it comes to Accounting teachers. In order to effectively teach Accounting, a teacher must possess the necessary training, certification, and pedagogical content knowledge in the subject. This includes understanding what to teach and how to teach it. Accounting, as a subject, operates on principles, rules, concepts, and conventions. Therefore, it is essential for Accounting teachers to be able to apply these relevant concepts in the classroom. By doing so, learners will be able to better grasp the material, retain the information, and ultimately achieve the goals set forth by the institution.

It is the duty of every Accounting teacher to develop the necessary pedagogical content knowledge in their subject area. This allows them to effectively explain complex concepts to their students, helping them understand the logic behind the subject. By enhancing their understanding, students can improve their performance when assessed on their knowledge and skills. It is important to acknowledge that teaching is a knowledge-based profession.

In order to be successful, teachers must combine their knowledge of Accounting pedagogy and content with an awareness of how to effectively engage their students. This includes recognizing the specific interests and abilities of each learner and tailoring the delivery of the material to accommodate their individual needs. In conclusion, Accounting teachers play a crucial role in shaping the education of their students. By possessing the necessary training, certification, and pedagogical content knowledge, these teachers are able to effectively teach Accounting principles and concepts. Through their expertise, they can enhance the understanding and performance of their students, ultimately helping them achieve success in their studies.

Years of Experience

Experience is acquired and developed gradually over an extended period of time through various experiences, challenges, and opportunities. One significant aspect that can be used as a gauge of a teacher's experience in the field of education is the duration they spend teaching a specific subject in the classroom. It has been observed that the longer teachers dedicate themselves to continuously teaching a particular subject, the more proficient and knowledgeable they become in that specific subject matter. The acquisition of expertise and mastery in teaching is a process that unfolds over time and with practice. Research studies have demonstrated that inexperienced teachers, especially those with less than three years of teaching experience, tend to be less effective compared to their more seasoned counterparts (Carpenter et al., 2020; Podolsky et al., 2019). The impact of experience on teaching effectiveness reaches its peak after approximately five years, particularly in the context of Senior High school settings. This suggests that as a newly

qualified teacher dedicate themselves to teaching a particular subject over an extended period, they are likely to enhance their understanding of the subject matter and develop effective teaching strategies.

By spending time in the classroom, freshly qualified teachers have the opportunity to gain valuable insights, knowledge, and teaching concepts that enable them to evolve into more accomplished and influential educators. These experiences allow them to refine their instructional techniques, better understand their students' needs, and adapt their teaching approaches to optimize learning outcomes. The accumulation of experience not only enhances a teacher's subject expertise but also improves their ability to effectively communicate and engage with students. In conclusion, experience plays a vital role in the teaching profession, and the number of years spent teaching a specific subject can be a reliable indicator of a teacher's expertise.

While inexperienced teachers may initially struggle compared to their more experienced counterparts, prolonged exposure to teaching a particular subject fosters growth, knowledge acquisition, and the development of effective teaching practices. Therefore, investing in continuous professional development and providing support to teachers throughout their careers is crucial for ensuring the delivery of High-quality education to students.

Subject Specialization of the Teacher

Teachers need to develop pedagogical content knowledge in the subject area. It is essential for teachers to possess a high level of expertise in the subject matter, encompassing a comprehensive understanding of the underlying concepts, principles, conventions, and rules. This expertise empowers teachers to create a cognitive map within the minds of their

students, allowing them to make the content meaningful and relevant. As highlighted by Gess et al. (1999), educators who possess a deep knowledge base in their subject matter are not only confident, but also have the ability to share their expertise with their students effectively. By truly comprehending the subject matter content, teachers are able to effectively impart knowledge and expertise, ensuring that the learners grasp the concepts, rules, and principles with ease and clarity. Consequently, it is crucial for Accounting teachers to continually develop and enhance their knowledge and competency in the subject area, equipping them with the necessary tools to effectively teach and articulate complex ideas to their students.

Knowledge of Content

Knowledge of the content, which encompasses a deep understanding and command of the subject matter, serves as a fundamental pillar in teacher professional practice. Teacher education programs heavily emphasize the importance of this knowledge as it directly influences teachers' instructional methods and overall classroom dynamics (Bjerke & Solomon, 2020; Chandra & Handa, 2020). A truly effective teacher must possess a high level of expertise and mastery in the specific subject they are teaching, allowing them to confidently guide their students towards academic success. Additionally, a key aspect of being an effective teacher lies in their ability to cater to the diverse learning needs and preferences of their students within the classroom environment (Kasprowicz et al., 2019). Recognizing and embracing individual differences is crucial in fostering an inclusive and supportive learning environment, where every student feels valued and can thrive.

Furthermore, effective teachers must also possess extensive knowledge and proficiency in various specialized management approaches and techniques, knowing how and when to apply specific strategies to enhance student learning outcomes (Hoffmann et al., 2020; Legrain et al., 2019; Li et al., 2019). This versatility allows teachers to adapt to different classroom contexts and effectively manage diverse student behaviours and needs. It should also be highlighted that professional practice heavily influences the knowledge and application of effective classroom management and organizational skills. Teachers need to be equipped with practical and relevant knowledge in order to create an engaging and conducive learning environment (Nketsia et al., 2020).

In the context of teacher education in Ghana, there is a recognized challenge in integrating theoretical knowledge with practical experiences to develop well-rounded and proficient professionals. Striking the right balance between theoretical foundations and practical application becomes essential in driving meaningful professional growth and development. In summary, a comprehensive and multifaceted approach to teacher professional practice encompasses a strong foundation of subject matter expertise, an understanding of individual student differences, and the ability to effectively manage classrooms through a variety of strategies. By fostering a seamless integration of theoretical and practical knowledge, teacher education programs can nurture the growth of highly skilled and capable educators who can effectively meet the diverse needs of their students.

Knowledge of Students' Understanding

In the classroom, teacher professional practice vividly examines students' knowledge of what is being taught and delves into the depths of their comprehension and understanding (Mimirinis & Ahlberg, 2020). It is of utmost importance for teachers to be well-versed in how students learn, grasp concepts, and apprehend principles. The teachers' extensive reservoir of knowledge encompasses comprehensive insights into students' prerequisite knowledge, diligently discerning the skill sets and abilities they may require (Dolapcioglu & Doğanay, 2020). It is imperative for educators to acknowledge the myriads of reasons that impede students' learning during the process of teaching and learning, thus possessing astute awareness of their learning hindrances (Wijaya et al., 2019). For certain subjects, students encounter formidable challenges when learning due to the abstract nature of the concepts and principles presented, which often lack a substantial connection to their personal learning experiences.

Teachers must be knowledgeable about topics that fall into this category and what aspects of these topic students find most difficult to understand (Lupo et al., 2019). Teacher professional practice makes teachers knowledgeable of the different needs of the learners so that they can respond appropriately (Ball et al., 2008). Experienced teachers seem to have developed a conceptual framework based on their knowledge and beliefs about the subject they teach. Some teachers fail to predict students' prior knowledge, which questions they find difficult, how they will react to instructions, and what questions they will ask (Bechtol, 2020). As a result, they have trouble customizing representations to match the needs of the learners (Zemal et al.,

1999). Expanding on this idea, it is crucial for teachers to constantly update their knowledge and understanding of the topics within this category. By staying up-to-date with the latest research and developments, educators can ensure that they are equipped with the necessary information to effectively address the challenges that students may encounter.

Additionally, teacher professional practice goes beyond mere knowledge acquisition; it involves a deep understanding of the diverse needs and abilities of learners. Recognizing and appreciating the individual differences among students enables teachers to tailor their instructional strategies in a way that resonates with each learner. Furthermore, it is fascinating to observe that experienced teachers possess a unique conceptual framework that is built upon their extensive knowledge and personal beliefs about the subject matter. This framework serves as a foundation for their instructional approach, allowing them to navigate the complexities of teaching with confidence and expertise. However, it is important to acknowledge that even the most experienced educators may sometimes struggle to accurately anticipate students' prior knowledge, potential difficulties, and reactions to instructions.

Consequently, they may encounter challenges in effectively personalizing their instructional materials and approaches to align with the specific needs of their learners. To overcome these obstacles, teachers should embrace a continuous process of reflection and refinement in their pedagogical practices. By constantly assessing and evaluating the learning needs of their students, educators can gain valuable insights that inform their instructional decisions. This proactive approach empowers teachers to make informed

adjustments, anticipate potential stumbling blocks, and provide targeted support to ensure that every student can engage meaningfully with the content. Moreover, collaborative efforts with colleagues and professional learning communities can contribute immensely to expanding teachers' repertoire of effective instructional techniques and strategies. In conclusion, the importance of teachers' knowledge in relation to the topics within this category cannot be overstated. However, it is equally crucial for educators to possess a deep understanding of their students' unique needs and challenges. By continuously refining their instructional practices and seeking opportunities for professional growth, teachers can foster an inclusive and engaging learning environment that supports the diverse learning needs of their students.

Knowledge of Instructional Methodology

Instructional knowledge methods may be divided into two categories. That is, you must be familiar with both subject-specific and topic-specific strategies. The distinction between the two strategies is the breadth of their application (Fung & Macaro, 2019; Pawlak, 2019; Yimer & Feza, 2019). Subject-specific strategies are those used during the teaching of a given subject. Teachers must be aware of the strategies used in the subject they teach (Ayllón et al., 2019). Teachers' ability to apply subject-specific strategies may be influenced by their subject knowledge and comprehension of the students they teach. Topic-specific strategies refer to the strategies used to teach a specific topic within a subject's scope. Teachers' knowledge of topic-specific strategies is beneficial in assisting students in understanding a given subject area (Cox & Graham, 2009; Mills & Harrison, 2020).

Empirical Review

Teachers' perceived level of effectiveness in managing the learning environment when teaching Accounting

Rahmi (2018) assessed and analysed the prospective economic teacher's pedagogical content knowledge. The participants in this research were students who took a micro-teaching course. Purposive sampling was used to collect the sample. Materials mastery, the ability to provide perception and motivation, the selection of methods or learning strategies, the selection of media and sources, the ability to assess performance, and the ability to involve the learner in the learning process were among the data collected on observation sheets. The findings demonstrate that, on average, teacher candidates' pedagogical content knowledge is still in the 'sufficient' and 'good' group, indicating that there is still room for development.

Alzebaree and Hasan (2020) looked into what makes an effective EFL teacher in the eyes of Kurdish High school students. A total of 122 eleventh-grade High school students from Duhok, Iraqi Kurdistan, took part in the study. A questionnaire was used to collect data, which was based on Park and Lee's (2006) description of EFL teacher qualities, which included three sections: subject matter knowledge, pedagogical knowledge, and socio-affective skills. Using the statistical computer program SPSS, the data were quantitatively analysed (Version 25). The findings suggested that students valued management teachers' effectiveness more Highly.

Hamad and Al-Abri (2018) investigated if teachers' use of various classroom management strategies infringed on children's rights in any manner. Six teachers were chosen from schools in the Governorate of Muscat,

Sultanate of Oman, for the study. This research was conducted using the qualitative research approach. The necessary information was gathered via interviews with research participants. Bullying was shown to be the most prevalent behavioural problem in schools, followed by conversing with students during class, arriving late, using a gadget, and not paying attention.

Teachers' perceived level of effectiveness in managing the learning environment when teaching Accounting

Ricco and Gualberto, (2000) conducted a study on Teaching and learning methods in Accounting Education. The main reason for the work was to research the teaching-learning methods used in Accounting courses in Brazil using a form of inquiry based on a structured questionnaire. The questionnaire items comprised questions on teaching styles, students' characteristics and teaching resources. A sample of 35 lecturers from different universities was used. The results of the study indicated that a total of 72% of Accounting teachers would like to use alternative teaching strategies or are trying, to improve their students' interest in Accounting.

However, some barriers such as lack of time, money, working conditions and compensation were identified to limit the use of different methods of teaching. Only two of the 35 Accounting teachers visited companies with students (field trips). This study by Ricco and Gualberto in Brazil is related to this study in the objectives, which include teaching methods employed in teaching financial Accounting such as lectures, individualized instruction and demonstration methods. It relates to the design of the study which is the descriptive survey research design. The major difference is that the studies were conducted in separate environmental

locations. Also, the previous study was specifically on Teaching-learning methods in Accounting while the present study has it focuses on teachers' professional practices in teaching secondary school Accounting in the Ketu North Municipality of the Volta Region of Ghana.

Difference in male and female Accounting teachers' effectiveness in managing students' behaviour during Accounting instruction

Okoye and Ndinechi's (2012) research delved into assessing the effectiveness of Anambra State Secondary Business teachers in managing student behaviour during Accounting instruction. The study's primary objective was to gauge how well business education department heads in Anambra State secondary schools perceived the effectiveness of business teachers in utilizing field trips and demonstration strategies. This survey-based research aimed to gain insights into the dynamics of teaching strategies in Accounting Education within the context of Anambra State.

Similarly, Rahmi (2018) focused on assessing and analysing prospective economic teachers' pedagogical content knowledge, shedding light on potential gender disparities in managing student behaviour. The study involved students enrolled in a micro-teaching course, with purposive sampling employed to collect the sample. The research evaluated various facets, including materials mastery, the ability to provide perception and motivation, the selection of learning strategies, media and sources, performance assessment, and learner engagement. Although the study didn't explicitly address gender disparities, it underscores the importance of assessing teachers' effectiveness in managing student behaviour, which various factors, including gender, can influence.

Furthermore, Alzeebaree and Hasan (2020) explored the qualities that make an effective English as a Foreign Language (EFL) teacher through the lens of Kurdish High school students, offering valuable insights that could pertain to gender differences in managing student behaviour during Accounting instruction. Their study involved 122 eleventh-grade High school students in Iraqi Kurdistan and assessed EFL teacher qualities related to subject matter knowledge, pedagogical knowledge, and socio-affective skills. While the study did not specifically investigate gender disparities, it highlighted the significance of teacher effectiveness in managing students, which can potentially intersect with gender dynamics in the classroom.

Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting.

In a study conducted by Hamad and Al-Abri (2018), the focus was on understanding if the classroom management strategies used by teachers had any unintended consequences on students' rights. Their qualitative research approach involved interviewing six teachers from schools in the Governorate of Muscat, Sultanate of Oman. The findings revealed that bullying, conversing during class, arriving late, gadget usage, and lack of attention were prevalent behavioural issues. Additionally, the teachers were found to be less effective in using the demonstration strategy. While this study differs in its research objective and geographical location, it underscores the importance of influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting, which is central to the current

study.

Another study by Olulowo, et al. (2020) explored the effectiveness of the peer tutoring instructional strategy in enhancing students' academic achievement in Financial Accounting concepts. They employed a quasi-experimental design with a factorial matrix and found that the experimental strategy was not gender-sensitive but was influenced by socioeconomic status. This study emphasizes the significance of considering different teaching approaches and their impact on student performance, aligning with the teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes of students in Accounting.

Similarly, Inuwa et al. (2017) examined the effect of the cooperative learning approach on Financial Accounting achievement among secondary school students in Gombe state, Nigeria. Their research, employing a pre-test-post-test-control group design, revealed that cooperative learning significantly improved students' Financial Accounting achievement compared to the conventional approach. This study underscores the potential benefits of innovative teaching methods in enhancing student learning outcomes, aligning with the teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes of students in Accounting. A lot of work has been done in the area of academic performance of students in Accounting but none of the researchers take time to explore extent to which teachers perceived professional practices of Accounting teachers influence academic performance of students in Accounting in the Ketu North Municipality of the Volta Region

of Ghana. This is a gap in existing research that this study sought to bridge. This study aimed to investigate extent to teachers perceived professional practices in teaching Senior School Accounting influence students' academic performance in Accounting.

Chapter Summary

A comprehensive literature review explored various aspects of Accounting teaching and learning strategies at the Senior High school level. It covered the definition of financial Accounting as a specialized field of instruction encompassing business skills, knowledge, attitudes, and operations crucial for adapting to the business world's economic and social institutions. The review also assessed the current state of Accounting Education in secondary schools, examining teaching and learning approaches, including direct instruction, demonstration, problem-solving, team teaching, experiential methods, and individualized techniques.

Furthermore, the review delved into the potential impact of ICARE Learning models on student knowledge and critical thinking skills. Additionally, it examined different approaches to teachers' professional development, categorizing them as conventional and 'reform-type.' The conventional model, often involving one-shot seminars, was found to be insufficient for effecting fundamental changes in teaching practice. Notably, no prior research on teachers' professional practices in teaching SHS Accounting in the Volta region of Ghana was identified, highlighting the need for the current study to fill this research gap by assessing teachers' professional practices in teaching SHS Accounting in the Ketu North Municipality of the Volta region.

CHAPTER THREE

RESEARCH METHODS

Overview

This chapter describes the research method that was used. It commences with the research design underpinning the study, followed by the research population, sample and sampling technique, the instrument of data collection, the pilot study, and how data was analysed to achieve the results.

Research Paradigm

A philosophical worldview can be described as how the researcher interprets the world or the general orientation about how the researcher perceives the world (Creswell, 2009). According to Guba and Lincoln (1994), research philosophy directs the researcher in performing acceptable research. This study's research philosophy is positivist philosophy, which permits the researcher to make a variety of assumptions. The positivist philosophy holds that only factual knowledge obtained by observation and measurement is reliable (Ayeni, E. O., Saman, U. P., & Kasimu, S., 2019). The researcher's participation in positivist studies was limited to data collection and interpretation using an objective method, and the research findings were typically quantifiable.

Positivism is based on quantifiable observations that are analysed statistically. Furthermore, positivism philosophy is compatible with the empiricist viewpoint that knowledge is derived from human experience (Collis & Hussey, 2010). Only facts and observable occurrences are recognised in this philosophy based on a logical theory. Theories give the foundation for

investigation, allow for the anticipation of events, forecast their occurrence, and so enable them to be measured under positivism (Collis & Hussey, 2010).

Positivism is a philosophical system that recognizes only that which can be scientifically proven or confirmed and can be shown mathematically or logically. It is demonstrated by the measuring of observable social realities to evaluate hypotheses derived from existing theory. Concerning the organizational setting, Hatch and Cunliffe (2006) noted that positivists usually think that what genuinely occurs in organizations can only be discovered by scientific measurement and classification of people's views and behaviour. As a result, the researcher is assumed to be independent of the subject of study and unaffected by it (Bell, 2005; Remenyi et al., 1998).

This study employed a quantitative paradigm to investigate the professional practices of Accounting teachers in teaching Accounting in Senior High schools. Objectivism and positivism are the foundations of the quantitative paradigm (Creswell, 2014; Jonker & Pennink, 2010). The justification for using positivist philosophy is that the researcher believed that the professional practice of Accounting teachers could be objectively observed and quantified to determine their effectiveness. Positivist assumes that answers can be found by carefully measuring and analysing data, particularly numerical data. The use of this philosophy in the study helped in describing and exploring as much as possible the extent to which teachers perceived professional practices influence the academic performance of students in Accounting.

Research Design

The study employed a descriptive survey design due to its significance in the field of education. As outlined by Leedy and Ormrod (2005), descriptive research is instrumental in examining current challenges within the educational landscape, encompassing issues faced by students, teachers, administrators, curriculum development, teaching methodologies, and more, while offering potential solutions to these challenges. Polit and Hungler (1995) emphasize that descriptive research seeks to portray, observe, and document the characteristics of a situation as they unfold rather than providing explanations. In this context, it is essential to recognize that this research design proves valuable when researchers aim to summarize the characteristics of a population by selecting an unbiased sample of individuals to participate in surveys, interviews, or assessments. The descriptive survey design boasts the advantage of eliciting a high response rate from a diverse group of participants through various methods such as phone interviews, mailed questionnaires, or in-person surveys.

The outcomes generated by a descriptive survey design offer an accurate depiction of events as they occurred. The primary objective of such a design is to elucidate people's perspectives and behaviours by gathering data at a specific point in time. As Highlighted by Frankel and Wallen (2000), questionnaires are particularly suitable for individuals who may struggle to articulate their thoughts verbally and need to express their views in writing. Managing the collection of completed questionnaires from respondents can pose challenges, yet, despite these obstacles, the researcher opted for a descriptive survey design to assess and analyse the teachers perceived

professional practices in teaching Senior school Accounting in the Ketu North Municipality of the Volta Region in Ghana. In addition to the assessing teachers perceived professional practices in teaching Senior High school Accounting, the data was quantitative and meant to provides answers to the research questions. Based on this descriptive cross sectional survey design was appropriate for the study. This design facilitates engagement with respondents, enabling the researcher to gain insights into their perspectives on the subject matter.

Population

The target population was Accounting teachers and business students in schools in the Ketu North Municipality. The Municipality has 4 Senior High Schools, all of which are publicly owned. The researcher focused attention on only public Senior High schools because the Municipality has only public SHS. All public SHS Accounting teachers and Accounting students in the Municipality who could participate in the survey were included in the accessible population.

Table 1: Selected Schools and Their Respective Population of Accounting Teachers

Name of school teachers	Number of
School A	6
School B	6
School C	6
School D	8
Total	26

Source: Fieldwork (2024)

Table 2: Selected Schools and Their Respective Accounting Students' Population.

Name of School	Number of Students
School A	83
School B	98
School C	85
School D	78
Total	344

Source: Fieldwork (2024)

Sampling and Sampling Technique

Since all of the schools in the municipality offer Accounting as a course of study, they were all chosen for the study. As a result, all Accounting teachers and Accounting students at the chosen schools were utilized as the study's primary respondents since they all had particular qualifications that permitted them to deliver the needed replies. As a result, the researcher employed the census survey technique to obtain data from the teachers, the reason for using the census technique for teachers is that the researcher concentrated attention on only the respondents teaching Accounting in the selected schools. Since the number of Accounting teachers in each school was not large, the researcher was able to cover all of them, i.e. the target population of Accounting teachers in the municipality was selected as the sample, using the census survey technique. The result of the computation is provided in Table 3.

Table 3: Sample Distribution of Accounting Teachers

Name of school	Population	Sample Size
School A	6	6
School B	6	6
School C	6	6
School D	8	8
Total	26	26

Source: Fieldwork 2024

In the case of Accounting students participating in the study, a census sampling technique was also applied. The rationale for choosing a census approach stemmed from the fact that all schools offered Accounting courses, and the population was well-suited for a quantitative study. Consequently, the study's sample size consisted of 344 Accounting students.

Table 4: Sample Distribution of Students

Name of School	Number of Students
School A	83
School B	98
School C	85
School D	78
Total	344

Source: Fieldwork (2024)

Data Collection Instruments

In quantitative studies, questionnaires are the most common research instrument used to gather data. A questionnaire is a set of research questions that are created and administered to participants to extract information from them (Berger et al., 2014; Feilzer, 2010). The questionnaire was chosen above other instruments because it was thought to be the quickest way to gather a

large quantity of data from respondents. The questionnaire was also thought to secure respondents' confidentiality and anonymity since it is mostly self-reporting, allowing for a more honest answer.

According to Sekaran (2013), questionnaires are useful data collection instruments that allow the researcher to understand what is needed and how to quantify the variables of interest. Questionnaires are simple to use and interpret. Questionnaires are helpful because they cover a broad population in a short part of time at a low cost to the researcher and increase the respondents' independence and accuracy of replies (Sekaran, 2013). The questionnaire was selected because it offers a broader perspective than any other research technique. The questionnaire was used to collect primary data from the population that was sampled. In comparison to methods such as interviews and observation, using a questionnaire to obtain data is less expensive. The use of a questionnaire as a data collection instrument comes with several drawbacks. Some items, for example, may be misconstrued because of poor phrasing or differing definitions of terminology, resulting in the researcher's predicted answer not being elicited. The researcher used varied means to reduce these challenges. Variables that may have influenced the validity and reliability of the questionnaires will be addressed by the researcher in a subsequent section.

The questionnaire was divided into two sections. The first part consists of five items, each of which elicits information about the respondents' biodata. Part two of the questionnaires included 27 items to be answered on a 5-Likert scale labelled as 1 (Very low extent); 2 (Low extent); 3 (Moderate extent); 4 (High extent); 5 (Extremely High extent). Each question in the questionnaire

was given a 5-point Likert scale on which the respondents may indicate their degree of agreement. Closed-ended items, according to Frankel and Wallen (2000), as mentioned in Bosu 2010, are simple to store, utilise, and code for computer analysis. All of the questions on the questionnaire were closed-ended, and respondents were not permitted to submit any other responses.

The Section A of the questionnaire captured the demographic information of the respondents. Section B ascertains teachers' perceived level of effectiveness in managing the learning environment when instructing Accounting. Section C examines teachers' effectiveness level of planning and preparation before teaching SHS Accounting. Section D gender disparity in how teachers manage instructions during Accounting instruction. Section E effects of methods employed by Accounting instructors on assessing students' learning of SHS Accounting. To create the questionnaire, the researcher followed Kumar's (2005) recommendations. The questionnaire was also used to collect data from students. Section A of the questionnaire captured the biodata of students, section B looks at the effectiveness of Accounting teachers in managing the learning environment, section C looks at managing Accounting instruction and section D examined assessment method used by Accounting teachers in assessing students learning

The items were constructed for a quantitative evaluation of teacher professional practice and strategies put in place to handle and manage instruction in the classroom, keeping in mind what Kumar (2005) said about creating questionnaires. Students' class exercise scores were used as the measure of their performance. The number of exercises the class has done during the term in which the study took place was recorded, and a student's

total score out of the totals for the number of exercises was converted to 100% to represent their performance

Validity and Reliability of Instrument

Validity, according to Mugenda and Mugenda (2002), relates to the correctness and significance of conclusions drawn from data. It is posing a pertinent and well-framed question. The content validity of the instruments employed in the research was used to assess their validity. The term "content validity" refers to the ability of data to accurately reflect the notion. A reliable data-gathering instrument is created and then tested on comparable samples. After that, inferences are drawn and compared to existing hypotheses. Three degrees of content validity were employed. Each item was scrutinised to check whether it had a true depiction of the intended content and if it could accurately measure what it was designed to measure. The supervisor was then given the developed instruments to review for appropriateness of content, clarity, and instrument structure from a research standpoint.

The researcher pilot-tested the instrument in three Senior High schools in the Keta Municipality assembly in Ghana's Volta Region. School A, School B, and School C were chosen for the pilot testing. The basis for choosing these schools for pilot testing was that they all had the same features as the schools chosen for the main study. The pilot test assisted in detecting confusing statements, poorly phrased questions that were not comprehended by respondents, as well as unclear choice and double-barrelled questions.

The degree to which the instrument produces the same findings in repeated trials is referred to as reliability (Orodho, 2009). It is therefore the degree of consistency, or whether it can be depended on to give the same

findings in two or more efforts to measure theoretical concepts. It is not necessary to have a reliable measuring instrument (Kothari, 2008). The Cronbach Alpha statistical tests were used to determine the reliability of the questionnaire items, with reliability coefficients of 0.90 being regarded as outstanding, 0.80 being very good, and 0.70 being sufficient (Koul, 2005).

For the piloting, 17 male Accounting teachers, 13 female Accounting teachers, and 63 Accounting students from three schools in Keta municipality were employed. All of the respondents completed the questionnaire. Each section of the questionnaire was analysed using SPSS. Cronbach's alpha was used to evaluate the instrument's reliability. The instrument's reliability was tested and the results are presented in Table 5. A reliability coefficient close to 0.8 certified the instrument for data collection (DeVellis, 1991). The instruments had good reliability, according to the reliability coefficients obtained for the items

Table 5: Reliability Coefficient of Actual Data

Dimension	Questionnaire	
	Teacher	Student
Managing learning environment	0.819	0.804
Lesson planning	0.879
Managing students' behaviour	0.807
Assessment of learning	0.748
Total Average	0.849	0.786

Data Collection Procedure

The researcher received a letter of introduction from the head of department of the Department of Social Science Education of the Faculty of Education of the Catholic University of Ghana to the headmasters and headmistress of the Senior High Schools chosen for the study. This allowed

the researcher to get the necessary assistance, attention, and collaboration from the personnel of the High schools. The researcher physically distributed the questionnaires to the respondents to guarantee that everyone had access to a questionnaire and to increase the return rate. The researcher informed the chosen Accounting teachers and students about the study's goal and the need to read all instructions before responding to the questions.

Some teachers completed and returned their questionnaires to the researcher on the same day, while others were not able to complete them and were given another day to complete for the researcher to come for the completed questionnaires. The researcher followed up with individuals who did not complete the questionnaire by the deadline. This was done to boost the return rate. The questionnaire administration and collection took six weeks. In all 370 questionnaires were administered and returned. This was made up of 26 Accounting teachers who are currently teaching Accounting in the Senior High schools in the Ketu North Municipality and 344 students studying Accounting.

Ethical Considerations

According to Seidu (2007), researchers should not believe that just because they are doing research among their people, everything will go well. The researcher obtained the agreement of the study respondents and assured them that all information provided would-be kept in strict confidentiality. The researcher assured the respondents of confidentiality and explained the aim of the study to all respondents, as well as the fact that participation is completely voluntary and that they may withdraw at any time. Other interested parties or institutions will not be given access to the information or data acquired from

the respondents. Because privacy and confidentiality are crucial ethical principles, the researcher followed these guidelines. In the introductory part of the questionnaire, the researcher guarantees that the information gathered from the respondents will not be shared with any person or organization. To prohibit access to the information acquired from the respondents, it was held in a secure location.

Data Processing and Analysis

To remove incomplete questionnaires, the data collected from the respondents were filtered to eliminate any incomplete and errors in replies and coded to meet the research questions that led the study. The data were analysed using a mix of descriptive and inferential statistics. Percentages and frequencies were used to analyse the demographic features of the respondents. The findings were presented using frequency distribution tables, which provided a count of how many times a score or answer occurred.

The first research question was to ascertain teachers' perceived effectiveness level in managing the learning environment when teaching SHS Accounting. The items on this were coded on a five-point Likert scale with the following codes: 1. (Very low extent); 2. (Low extent) 3. (Moderate extent); 4. (High extent); 5. (Extremely High extent). The mean and standard deviation were then used to analyse the data. The mean was used to identify the teachers, students and their perspectives on each question on the questionnaire. The standard deviation offered information on the congruence of the teachers' and students' replies. The effectiveness of Accounting teachers in regulating the learning environment during SHS Accounting courses is indicated by a mean value of 1.00-1.49 (Very low extent); 1.50-2.49 (Low extent); 2.50-3.49

(Moderate extent); 3.50-4.49 (High extent); 4.50-5.00 (Extremely High extent).

The second research question looked at teachers' perceived level of effectiveness in lesson planning and preparation for teaching SHS Accounting. It was also assessed using the same five-point Likert scale as the first research question. The mean and standard deviation were used to analyse it once again.

The third research question looked at differences between male and female Accounting teachers' perceived level of effectiveness in managing students' behaviour during Accounting instruction. It was likewise assessed using the same five-point Likert scale as the previous two research questions. The independent t-test was used to analyse the data to respond to this question.

The fourth research question looked at influence of teachers' perceived level of managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting. The class assessment scores obtained by the students were converted to 100 per cent and used to describe the performance of students. The marks obtained by students were used as the proxy for the performance. Again, each student's responses to items on each construct (managing learning environment, lesson planning and preparation and managing students' behaviours) were summed to give the student's total score on the construct. In the analysis, a multiple regression was conducted to estimate the impact of each construct on students' performance.

Chapter Summary

This chapter describes the research method that was used. It commences with the research design underpinning the study, followed by the research population, sample and sampling technique, the instrument of data collection, the pilot study, and how data was analysed to achieve the results.

A philosophical worldview can be described as how the researcher interprets the world or the general orientation about how the researcher perceives the world (Creswell, 2009). According to Guba and Lincoln (1994), research philosophy directs the researcher in performing acceptable research. This study's research philosophy is positivist philosophy, which permits the researcher to make a variety of assumptions. The positivist philosophy holds that only factual knowledge obtained by observation and measurement is reliable. The researcher's participation in positivist studies was limited to data collection and interpretation using an objective method, and the research findings were typically quantifiable.

The study employed a descriptive survey design due to its significance in the field of education. As outlined by Leedy and Ormrod (2005), descriptive research is instrumental in examining current challenges within the educational landscape, encompassing issues faced by students, teachers, administrators, curriculum development, teaching methodologies, and more, while offering potential solutions to these challenges. Polit and Hungler (1995) emphasise that descriptive research seeks to portray, observe, and document the characteristics of a situation as they unfold rather than providing explanations

CHAPTER FOUR

RESULTS AND DISCUSSION

Overview

The findings of the fieldwork are presented in this chapter, along with a discussion of the implications of the data on Accounting teachers' professional practices in teaching Accounting in SHS in the Ketu North Municipality of Ghana's Volta Region. The chapter is divided into two sections. The results of the demographic features of the respondents are presented in the first part, followed by a discussion of the findings. The second part of the chapter discusses the major data to answer the research questions. The discussions are organized into headings that correspond to the research problems being discussed.

Thus, the second part assessed the teacher effectiveness in the management of the learning environment in teaching Accounting, assessed teacher effectiveness in lesson planning and preparation before teaching SHS Accounting, assessed teacher effectiveness in managing students' behaviours during instruction. Find out the influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation and managing students' behaviour on learning outcomes in Accounting. Results have been presented in tables to facilitate understanding.

Demographic Characteristics of the Respondents

This section presents and discusses the preliminary data, which includes the respondents' background information for the study. Characteristics of study respondents were judged essential for the study. Readers will be able to identify the kind of teacher that was engaged in the

study based on their level of education, job experience, and duties based on the characteristics. The sex of the respondents. Table: 6 shows the findings about the characteristics of teachers.

Table 6: Demographic Characteristics of Teachers

Variables	subscale	N	%
Sex	Male	16	61.5
	Female	10	38.5

Source: fieldwork (2021)

Table 6, Shows that the male teachers dominated the study. There were 16 representing (61.5%) male Accounting teachers, and 10 teachers representing (38.5%) of the respondents were female teachers currently teaching Accounting in the Senior High schools in the Ketu North Municipality.

Table 7, Shows the findings of the demographic characteristics of the students.

Table 7: Demographic Characteristics of Students

Variable	Subscale	N	%
Sex	Male	179	51.9
	Female	166	48.1

Source: Fieldwork (2021)

Table 7: shows that male students dominated the study (n = 179, 51.9%). Also, 166 (48.1%) of the respondents were female students, as seen in Table 7.

Presentation of Result

Managing Learning Environment

The essence of this research question was to determine how Accounting teachers in the public Senior High schools in the Ketu North Municipality of the Volta Region of Ghana effectively manage the learning environment. To answer this research question, five items on a five-point Likert agreement scale were employed to measure the possible effectiveness of Accounting teachers in managing the learning environment. Responses were coded as follows: Extremely High extent (5); High extent (4); Medium extent (3); Low extent (2); and very low extent (1). To interpret the scores, mean and standard deviations were used to give an in-depth understanding of teachers' responses. The mean scores were interpreted as follows: 1.00-1.49 (*Very low extent*); 1.50-2.49 (*Low extent*); 2.50-3.49 (*Moderate extent*); 3.50-4.49 (*High extent*); 4.50-5.00 (*Extremely High extent*). The results obtained are presented in Table 8

Table 8: Managing Learning Environment by Teachers

Statement	Mean	SD
I organise the physical environment in the classroom to promote the teaching and learning of Accounting	3.95	0.89
I establish and monitor routines and procedures for smooth operations of the classroom and efficient use of time	3.65	0.93
I create an environment of respect and rapport to promote the teaching and learning of Accounting	4.15	1.04
I establish a culture for teaching and learning Accounting in the classroom	3.45	0.83
I establish a safe and orderly environment with a clear discipline code	3.90	0.79
Mean of Means/Average Standard Deviation	3.82	0.85

Source: Fieldwork (2021)

The results, as in Table 8, reveal that Accounting teachers in the sampled schools demonstrated a high level of effectiveness in several aspects of managing the learning environment. Specifically, the three highest mean scores were observed in the following areas: "Teacher creates an environment of respect and rapport to promote teaching and learning of Accounting" (M = 4.15, SD = 1.04), "Teacher organizes the physical environment in the classroom to promote teaching and learning of Accounting" (M = 3.95, SD = 0.89), and "Teacher establishes a safe and orderly environment with a clear discipline code" (M = 3.90, SD = 0.79). These findings underscore the Accounting teachers' commendable efforts in fostering a conducive and respectful atmosphere within the classroom, optimizing the physical setting for effective learning, and maintaining discipline and safety standards.

Conversely, the two lowest mean scores were observed in the areas of "Teacher establishes a culture for teaching and learning of Accounting in the classroom" (M = 3.45, SD = 0.83), "Teacher establishes and monitors routines and procedures for the smooth operation of the classroom and efficient use of time" (M = 3.65, SD = 0.93). While these areas received lower mean scores, they still indicate a moderate level of effectiveness in managing the learning environment. Overall, the mean of means, which stands at 3.82 with a standard deviation of 0.85, suggests that, on average, Accounting teachers in the Ketu North Municipality of the Volta Region in Ghana exhibit a high level of effectiveness in managing the learning environment. These findings shed light on the areas where teachers excel and those where there may be room for improvement, offering valuable insights for enhancing the teaching and

learning experience in the context of Accounting Education at the Senior High school level.

In order to validate the claim of the teachers, the same research questionnaire was given to the students. Students' responses were coded as follows: Extremely High extent (5); High extent (4); Medium extent (3); Low extent (2); and No extent (1). In order to interpret the scores, mean and standard deviation were used to give an in-depth understanding of teachers' responses. The mean scores were interpreted as follows: 1.00-1.49 (*very low extent*); 1.50-2.49 (*Low extent*); 2.50-3.49 (*Moderate extent*); 3.50-4.49 (*High extent*); 4.50-5.00 (*Extremely High extent*). The results obtained are summarized in Table 9

Table 9: Managing Learning Environment as Perceived by Students

<i>statement</i>	<i>Mean</i>	<i>SD</i>
My teacher organises the physical environment in the classroom to promote the teaching and learning of Accounting	3.60	1.29
My teacher establishes and monitors routines and procedures for smooth operations of the classroom and efficient use of time	3.29	1.33
My teacher creates an environment of respect and rapport to promote the teaching and learning of Accounting	3.58	1.48
My teacher establishes a culture for teaching and learning Accounting in the classroom	3.96	1.18
My teacher establishes a safe and orderly environment with a clear discipline code	3.76	1.21
Mean of Means/ Average Standard Deviation	3.63	1.29

Mean Scale: 1.00-1.49 (*No extent*); 1.50-2.49 (*Low extent*); 2.50-3.49 (*Moderate extent*); 3.50-4.49 (*High extent*); 4.50-5.00 (*Extremely High extent*)
Source: Fieldwork, 2021.

The overall results indicate that Accounting teachers' effectiveness in managing the learning environment was rated High ($M = 3.63$, $SD = 1.29$). It was found that students agreed to a high extent that teachers organise the physical environment in the classroom to promote teaching and learning of Accounting ($M = 3.60$, $SD = 1.29$), The Teacher establishes and monitors routines and procedures for smooth operations of the classroom and efficient use of time ($M = 3.29$, $SD = 1.33$). Additionally, respondents agreed to a high extent that teachers Teacher creates an environment of respect and rapport to promote the teaching and learning of Accounting ($M = 3.58$, $SD = 1.48$) and also Teacher establish a culture for teaching and learning of Accounting in the classroom ($M = 3.96$, $SD = 1.18$), Moreover, students agreed to a large extent that Accounting teachers establish safe and orderly environments with clear discipline codes ($M = 3.76$, $SD = 1.18$).

Lesson Planning and Preparation

The researcher wanted to find out whether or not Accounting teachers prepare before going to teach in the classrooms with regard to lesson notes, teaching and learning resources appropriateness to the topic under consideration, and students' take-home notes and the method employed to achieve the stated objectives for the lesson considering the time allocation for the lesson. These items were responded to by only Accounting teachers about how well Accounting teachers at public Senior High Schools in the Ketu North Municipality of Ghana's Volta Region planned and prepared for their classes. Seven items on a five-point Likert agreement scale were used to examine the effectiveness of Accounting teachers in lesson planning and preparations to address this research question. The replies of the respondents

were coded as follows: Extremely High extent (5), High extent (4), Medium extent (3), Low extent (2), Very low extent (1). The mean and standard were utilized to analyse the results and get a better understanding of the teachers' comments. The mean scores were interpreted as follows: 1.00-1.49 (very low extent); 1.50-2.49 (low extent); 2.50-3.49 (moderate extent); 3.50-4.49 (High extent); 4.50-5.00 (Extremely High extent). Table 10 presents the results of the analysis of data collected.

Table 10: Lesson Planning and Preparation

Statement	Mean	SD
Lessons and units are designed to engage students in complex thinking and problem-solving	4.45	0.83
I rehearse the appropriate teaching method before lesson delivery	4.20	0.70
Learning outcomes are clearly stated reflecting an understanding of student's prior knowledge and skills	1.60	0.94
I encourage the students to set their own goals for the lesson and strive to meet the High expectations of the teacher	2.10	1.33
Lessons are delivered within the given period assigned for the lesson	4.30	0.98
I support lesson preparation with other relevant books aside from the government textbook during lesson preparation	4.20	0.89
I prepare engaging and interactive activities and assessments	3.10	1.33
Mean of Means/Average Standard Deviation	3.40	1.00

Source: Fieldwork (2021)

"Lessons are delivered within the given period assigned for the lesson" (M = 4.30, SD = 0.98), and "Teacher rehearses the appropriate teaching method before lesson delivery" (M = 4.20, SD = 0.70). These findings indicate that Accounting teachers in the sampled schools exhibit a high level of

effectiveness in designing lessons that promote critical thinking and effective problem-solving skills among students, as well as adhering to prescribed lesson durations and rehearsing teaching methods. Conversely, the three lowest mean scores were observed in the areas of "Learning outcomes are clearly stated reflecting understanding of students' prior knowledge and skills" ($M = 1.60$, $SD = 0.94$), "Teacher encourages the students to set their own goals for the lesson and strive to meet the high expectations of the teacher" ($M = 2.10$, $SD = 1.33$), and "Teacher puts students in groups in the classroom to engage in a project" ($M = 3.10$, $SD = 1.33$). These areas received lower mean scores, suggesting that teachers may have to align learning outcomes with students' prior knowledge, fostering student goal setting, and promoting collaborative group projects. Overall, the mean of means, which stands at 3.40 with a standard deviation of 1.00, indicates that, on average, Accounting teachers in the Ketu North Municipality of the Volta Region exhibit a moderate level of effectiveness in lesson planning and preparation. These findings provide valuable insights into areas where teachers excel and areas where there may be room for enhancement, contributing to the continuous improvement of teaching practices in the context of Accounting education at the Senior High School level.

Difference in male and female Accounting teachers' effectiveness in managing students' behaviours during Accounting instruction

The purpose of this research question was to investigate the gender disparity in students' perceptions regarding how teachers manage Accounting instruction in the Ketu North Municipality of Ghana's Volta Region. The analysis involved comparing the mean scores and conducting statistical tests to

determine if there were significant differences between male and female students' perceptions.

Table 11: The difference in male and female Accounting teachers' effectiveness in managing students' behaviours during Accounting instruction.

	Gender of students	Mean	Std. Deviation
Managing students' behaviour	Male	18.0559	4.04292
	Female	18.0904	4.05092

Source: Fieldwork (2021)

Table 11: Shows the mean scores and standard deviations of male and female students' perceptions. The mean score for male students was 18.0559 with a standard deviation of 4.04292, while the mean score for female students was slightly higher at 18.0904 with a standard deviation of 4.05092.

Table 12: Independent samples t-test Comparing Students' Perception (by Gender)

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	Df	Sig. (2-tailed)
Managing students' behaviour	Equal variances assumed	0.045	0.832	-0.079	343	0.937
	Equal variances not assumed			-0.079	340.946	0.937

Source: Fieldwork (2021)

The difference in male and female Accounting teachers' effectiveness in managing students' behaviour during Accounting instruction, Levene's Test for Equality of Variances resulted in an F-value of 0.045 with a significance (Sig.) value of 0.832, indicating that the variances between the two groups are

equal. Therefore, the t-test result corresponding to equal variances assumed was used to interpret the differences in the perception of male and female Accounting students about how Accounting teachers manage students' behaviour during Accounting instruction. The t-test for Equality of Means showed a t-value of -0.079 with 343 degrees of freedom (df) with a p-value of 0.937 when equal variances were assumed. The results from the t-test indicated that there is no significant gender disparity in students' perceptions of how teachers manage students' behaviour. Both male and female students reported similar perceptions, as evidenced by the mean scores (18.0559 for males and 18.0904 for females) and the non-significant p-values (0.937), which are much higher than the alpha value of 0.05. These findings implied that gender does not play a significant role in shaping students' perceptions of their teachers' management of students' behaviour within the Ketu North Municipality, meaning that teachers manage students' behaviour in a way that is perceived similarly by both male and female students.

Influence of teachers' perceived level of managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting. The goal of this research question was to find out the influence of teachers' perceived level of managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting in public Senior High schools in the Ketu North Municipality of Ghana's Volta Region. The objective of this research question was to examine the influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students'

behaviour on learning outcomes students in Accounting. Table 13 presents the descriptive statistics for the influence of these variables on students' learning, including the mean scores and standard deviations

Table 13: Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting.

Table 13: Descriptive statistics

	Mean	Std. Deviation	N
Students Learning	54.1188	9.54459	344
Managing Learning Environment	17.9507	3.86779	344
Lesson planning and preparation	18.0725	4.04092	344
Managing students' behaviour	18.0957	3.67180	344

Source: Fieldwork (2021)

The class scores of respondents were collected and converted to 100 per cent in order to determine the mean scores. The mean score for assessing students' learning was 54.1188, with a standard deviation of 9.54459. Additionally, the mean scores and standard deviations for students' perception of teachers' management of the learning environment, managing students' behaviour, and lesson planning and preparation were also provided.

Table 14: Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting

Table 14: Multiple Regression

Model	R	Adjusted R Square	Std. Error of the Estimate	Change Statistics		Durbin-Watson
				R Square	Sig. Change	
1	.852 ^a	.727	.726	4.99730	.727	.000
2	.953 ^b	.909	.908	2.88883	.182	.000
3	1.000 ^c	1.000	1.000	.00000	.091	.000
						1.343

Table 15: Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting

Table 15: ANOVA Test of Model Fitness

Model		Sum of Squares	Df	F	Sig.
1	Regression	22772.381	1	911.879	0.000 ^b
	Residual	8565.746	343		
	Total	31338.128	344		
2	Regression	28484.013	2	1706.577	0.000 ^c
	Residual	2854.115	342		
	Total	31338.128	344		
3	Regression	31338.128	3	.	. ^d
	Residual	0.000	341		
	Total	31338.128	344		

Source: Fieldwork (2021)

The objective of this study was to examine the Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting.

Table 12 presents the descriptive statistics for the influence of managing learning environment, lesson planning and preparation and managing students' behaviour on students' learning outcome, including the mean scores and standard deviations. The mean score for assessing students' learning was 54.1188, with a standard deviation of 9.54459, based on a sample of 344 respondents. Additionally, the mean scores and standard deviations for managing the learning environment, managing students' behaviour, and lesson planning and preparation were also provided. To further explore the relationships in influence of managing learning environment, lesson planning and preparation and managing students' behaviour on students' learning

outcome, regression analyses were conducted and are presented in Table 13. The analysis indicates that the model significantly explains the variance in students' learning ($R^2 = 0.727$, $p < 0.001$). Table 14 provides the results of ANOVA for each model. The significance levels ($p < 0.001$) in all models indicate that the regression models are statistically significant in explaining the variance in students' learning outcome.

Table 16: Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting

Table 16: Regression Coefficients

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
1 (Constant)	17.731	1.235		14.360	0.000
Managing students' behaviour	2.013	0.067	0.852	30.197	0.000
2 (Constant)	6.428	0.834		7.704	0.000
Managing students' behaviour	1.430	0.045	0.605	32.106	0.000
Managing Learning Environment	1.217	0.047	0.493	26.161	0.000
3 (Constant)	2.842E-14	0.000		17.278	1.000
Managing students' behaviour	1.000	0.000	0.423	174655341.417	0.000
Managing Learning Environment	1.000	0.000	0.405	182834236.808	0.000
Lesson Planning and Preparation	1.000	0.000	0.385	162258254.220	0.000

a. Dependent Variable: students learning

Source: Fieldwork (2021)

Table 15 presents the unstandardized coefficients, standardized coefficients (Beta), t-values, and significance levels for each model's predictors. Model 1, which included managing students' behaviours as the predictor, revealed a Highly significant relationship ($p < 0.001$) with students' learning (Beta = 0.852). Model 2, which introduced managing the learning

environment as an additional predictor, also demonstrated a significant influence ($p < 0.001$) on students' learning (Beta = 0.605 for managing students' behaviour and Beta = 0.493 for managing the learning environment). Model 3 included lesson planning and preparation as an additional predictor, and all predictors were found to be Highly significant ($p < 0.001$).

Discussion of the Results

Managing the Learning Environment in Teaching Accounting

The current findings regarding the effectiveness of Accounting teachers in managing the learning environment in teaching Accounting in the Ketu North Municipality of the Volta Region showed a high level of effectiveness concerning managing the learning environment in teaching Accounting, with a mean of means at 3.40. The current study is in line with study conducted by Rahmi (2018) on prospective economic teachers' pedagogical content knowledge indicates that teacher candidates' knowledge is still within the 'sufficient' and 'good' range. While the focus of this study is different from the current research, both emphasise the importance of teachers' management of the learning environment in teaching Accounting. The High level of management of the learning environment in teaching Accounting was found in the current study aligns with the notion that there is room for development in teachers' management skills, like Rahmi's findings.

The findings of the current study agree with a study conducted by Alzeebaree and Hasan's (2020) investigation into effective EFL teaching from students' perspectives Highlights the value placed on teacher effectiveness in the management of the learning environment. While their study explores different dimensions of teaching effectiveness and management of the learning

environment it underscores the significance of teachers' competence in delivering instruction and management of the learning environment. In the context of Accounting education, the High level of management effectiveness suggests that Accounting teachers may benefit from further professional development to enhance their management skills.

The current study did not agree with the study conducted by Hamad and Al-Abri's (2018) study on classroom management strategies revealing prevalent behavioural issues in schools. Although their focus was on lesson planning and preparation rather than classroom management, it emphasizes the challenges teachers face in maintaining an effective learning environment. The findings from the current study indicate that Accounting teachers in the Ketu North Municipality are Highly effective in managing their learning environment when teaching Accounting, which contributes to creating conducive learning environments.

In summary, the High level of management effectiveness identified in the current study aligns with the idea that continuous improvement in teaching practices is essential. While the specific focus of each study differs, they collectively emphasize the importance of teacher effectiveness, knowledge, and preparedness in delivering effective education. Therefore, the findings are in line with the notion that there is room for growth and development among Accounting teachers in the Ketu North Municipality, contributing to the broader conversation on enhancing teaching practices in the field of Accounting education.

Lesson Planning and Preparation

The literature on teacher effectiveness in lesson planning and preparation before teaching and learning Accounting in the Ketu North Municipality of the Volta Region aligns with the findings on lesson planning and preparation in this study. Comparing this study to the one conducted by Ricco and Gualberto (2000) in Brazil found that lesson plans and preparation of teachers were done appropriately and effectively. They highlight the common objective of assessing teaching practices and methods in Accounting education. Both studies emphasise the importance of engaging students and enhancing their interest in the subject.

The current findings indicate that Accounting teachers in Ketu North Municipality exhibit a moderate level of effectiveness in lesson planning and preparation is also in line with a study conducted by Alzeebaree and Hasan (2020). They found out that when lesson planning and preparation were effective it helped Accounting teachers deliver their teaching in a very sequential manner. This suggests that there is room for improvement in this aspect of teaching. However, the study found that teachers in the region score relatively moderate extent in lesson planning and preparation, which is consistent with the notion that maintaining a positive classroom environment and addressing misbehaviour effectively are crucial aspects of teaching. While both studies share common objectives and underline the importance of teaching practices, they also differ in terms of location, specific focus, and contextual factors.

The current study contributes to the broader conversation on improving Accounting Education in Ghana by providing valuable insights into the

professional practices of Accounting teachers in Ketu North Municipality. In conclusion, the findings highlight the universal importance of effective teaching methods and classroom management in Accounting Education while acknowledging the unique challenges and contexts in different regions.

Difference in male and female Accounting teachers' effectiveness in managing students' behaviours during Accounting instruction

The findings from this study indicated that there is no significant gender disparity in students' perceptions of how teachers managing students' behaviour. Both male and female students reported nearly identical mean scores (18.0559 for males and 18.0904 for females) with similar standard deviations. The statistical analysis, including Levene's Test for Equality of Variances and the t-test for Equality of Means, supported this observation, showing non-significant p-value (0.937), which is much Higher than the alpha value of 0.05. This indicates that the differences in perception between genders are not statistically significant. The lack of significant gender disparity in students' perceptions of behaviour management in teaching Accounting aligned with findings from previous studies.

For instance, Medson (2020) found no significant gender differences in students' perceptions of teacher effectiveness and classroom management across various subjects, suggesting that effective teaching practices are perceived similarly by both male and female students. Similarly, Mapuya (2020) argued that gender does not substantially influence students' views on teacher competence and instructional strategies when teachers employ inclusive and engaging teaching methods. This is consistent with the findings of the current study, indicating that teachers in the Ketu North Municipality

may be employing strategies that are equally effective and appreciated by both male and female students. For example, Ngwenya (2014) found that male students often have different perceptions of teacher support and engagement compared to female students, particularly in subjects traditionally dominated by one gender. However, the absence of significant differences in the present study suggested that such disparities might be more context-specific rather than universally applicable. Coetzee (2010) also noted that gender can influence students' engagement and perceptions of instructional quality. However, the findings from the present study suggested that in the Ketu North Municipality, gender does not play a significant role in shaping students' perceptions of Accounting instruction.

Influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting

Comparing the current findings on influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting in the Ketu North Municipality with the studies conducted by Hamad and Al-Abri's (2018), Hoy & Woolfolk, (1993), Wang et al., (2011), Johnson & Johnson, (1999) Kerr & Crawford, (2017), Auyeung & Sands, (2017). Marzano & Marzano, (2003), Wang et al., 2011). provides insights into the broader landscape of instructional practices in various educational contexts.

The study on influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and

managing students' behaviour on learning outcomes in Accounting aligns with Hamad and Al-Abri's (2018) investigation into teachers' classroom management strategies and their impact on children's rights. While Hamad and Al-Abri's study focuses on challenges related to classroom discipline and student behaviour, the current study explores the influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting Education. However, both studies share a common objective of improving teaching and learning experiences in the classroom.

The current study's findings imply that Accounting teachers in SHS can enhance their students' learning experience by employing effective instructional practices. This is crucial to ensuring that students have a thorough understanding of the subject matter and can apply it in practical situations. Hamad and Al-Abri's study also emphasizes the importance of positive teaching practices, which can contribute to improved students' behaviour and classroom management.

Despite differences in the focus and context of both studies, they both support the importance of effective instructional practices in ensuring a positive learning environment for students. Both studies highlight the need for continuous improvement in instructional practices towards providing equal opportunities for all students to thrive academically. Overall, these findings emphasize the significance of instructional practices employed in Accounting Education while acknowledging the broader conversation on improving education practices in general.

Hoy & Woolfolk, (1993), research on teachers' sense of efficacy and the organisational health of schools aligns with the broader theme of enhancing learning outcomes. Although their study specifically school climate, it reflects the shared goal of improving instructional practices to benefit students. In contrast, the current study focused on influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting

Inuwa, Abdullah, and Hassan's (2017) study on the effect of cooperative learning approaches on financial Accounting achievement among secondary school students in Nigeria Highlights the impact of effective instructional practices on students' achievement. While their study explores the use of cooperative learning, it is akin to the broader theme of pedagogical effectiveness. The current study, on the other hand, focus on influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting in the context of Accounting education.

The study reveals that, influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting has a significant influence on students' learning outcome in Accounting. These practices are crucial in ensuring that students have a thorough understanding of the subject matter, can retain it, and apply it in practical situations.

The study's findings show that effective instructional practices play a significant role in Accounting education, allowing teachers to identify and address knowledge gaps early. This is crucial to improving students' performance and ensuring learning outcomes are met.

In conclusion, the findings from the study on influence of teachers' perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour on learning outcomes in Accounting underscore the significance of employing effective instructional practices in Accounting education. Teachers play a vital role in providing students with a solid foundation in Accounting Education by ensuring effective classroom management, lesson planning and preparation and managing students' behaviour has significant influence on academic success of Accounting students. The study's insights should help decision-makers and education stakeholders improve instructional practices towards improving learning outcomes in Accounting Education and beyond. These results were found to be consistent with Upadhyia and Lynch (2019) who stated that even though the impact of a student-centred approach produces better results than other methods, they are all good methods to use to affect student performances. It is also consistent with the I-CARE model which was propounded by Carni et al. (2017) and centres on the student-centred approach but underscores the use of other methods in teaching as potentially good.

Chapter Summary

This study assessed the professional practices of Accounting teachers in the Ketu North Municipality of the Volta Region, Ghana, focusing on their effectiveness in various aspects of teaching and learning. The findings

revealed that, on average, Accounting teachers exhibited a high level of effectiveness in managing students' behaviour, creating a conducive learning environment, and employing diverse assessment methods to gauge students' understanding and progress. These results align with the broader theme of improving teaching and learning experiences in various educational contexts.

Comparing the current findings with related studies, it becomes evident that the pursuit of effective instructional practices, classroom management, and assessment strategies transcends geographical boundaries. Studies from Brazil, Nigeria, and Oman, among others, share a common goal of enhancing teaching and learning outcomes. While each study addresses specific aspects of education, such as pedagogical content knowledge, classroom management, or teaching methods, they collectively underscore the importance of quality education and the continuous improvement of instructional practices.

Overall, the findings of this study provide valuable insights into the strengths and areas for enhancement in the professional practices of Accounting teachers. These insights contribute to the broader discourse on educational effectiveness and offer opportunities for further development in the field of Accounting Education in Ghana and beyond.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Overview

This chapter presents a summary of the study, the conclusions drawn from the study, and suggestions and recommendations for further studies were also captured in this chapter. The suggestions and recommendations for further studies were based on the findings of the study.

Summary of the Study

The study examined the professional practices employed by Accounting teachers in teaching Accounting at SHS. The study was guided by four objectives which were transformed into four research questions. The descriptive survey design, specifically the survey design with a quantitative approach was employed in the conduct of the study. The population of this study comprised Senior High School students and teachers in the Ketu North Municipality, with a total number of 344. Through the census method, questionnaires were administered to 344 Senior High School students and 26 Accounting teachers. Hence, all the analyses were based on the 344 student respondents and 26 teacher respondents. Questionnaires were adapted for the study based on the objectives of the study. All the scales had good indicators of internal consistency, $\alpha = .70$ and above. The data collected were analysed using both descriptive and inferential statistics such as frequency, means and standard deviation.

Key Findings

After a detailed examination of the data, the following key findings were obtained:

1. Accounting teachers in the Ketu North Municipality of the Volta Region, Ghana, exhibit a high level of effectiveness in managing the learning environment while teaching Accounting. This indicates their ability to maintain a positive classroom atmosphere, address misbehaviour effectively, and encourage active student' participation, ultimately creating a conducive learning environment.
2. The study found significance of creating well-structured lesson plans that incorporates a range of assessment methods to help students navigate the subject matter effectively, Accounting teachers in the Ketu North Municipality of the Volta Region exhibit a moderate level of effectiveness in lesson planning and preparation.
3. The study found no statistically significant differences in male and female Accounting teachers' effectiveness in managing students' behaviour during Accounting instruction
4. The study found teachers perceived level of effectiveness in managing the learning environment, lesson planning and preparation, and managing students' behaviour has statistically significant influence on students' learning outcomes in Accounting

Conclusions

1. The study concluded that Accounting teachers were effective in managing the learning environment, The findings of the study showed that teachers rated their effectiveness in managing learning

environment. This shows that Accounting teachers organize the physical environment in the classroom to promote the teaching and learning of Accounting, Accounting teacher establishes and monitors routines and procedures for smooth operations of the classroom and efficient use of time, Accounting teachers create an environment of respect and rapport to promote the teaching and learning of Accounting. Accounting teachers establish a culture for teaching and learning Accounting in the classroom. Accounting teachers establish a safe and orderly environment with a clear discipline code.

2. It can be concluded from the study that Accounting teachers in the Ketu North Municipality demonstrates appreciable level of effectiveness in lesson planning and preparation, however they can do more. The possible explanation to this is that lessons and units are designed to engage students in complex thinking and problem-solving, teacher rehearses the appropriate teaching method before lesson delivery, learning outcomes are clearly stated reflecting an understanding of student's prior knowledge and skills, teacher encourages the students to set their own goals for the lesson and strive to meet the High expectations of the teacher, lessons are delivered within the given period assigned for the lesson, teacher supports lesson preparation with other relevant books aside from the government text book during lesson preparation.

3. It can be concluded from the study that male and female Accounting teachers exhibit similar level of effectiveness in managing students' behaviour during teaching Accounting. There

are not statistically significant differences in how male Accounting teachers manage students' behaviour as compare to the female Accounting teachers.

4. It can be concluded that Accounting teachers demonstrate High level of effectiveness in managing learning environment, moderate level of effectiveness in lesson planning and High level of effectiveness in managing students' behaviour which significantly influence students' learning outcome in Accounting

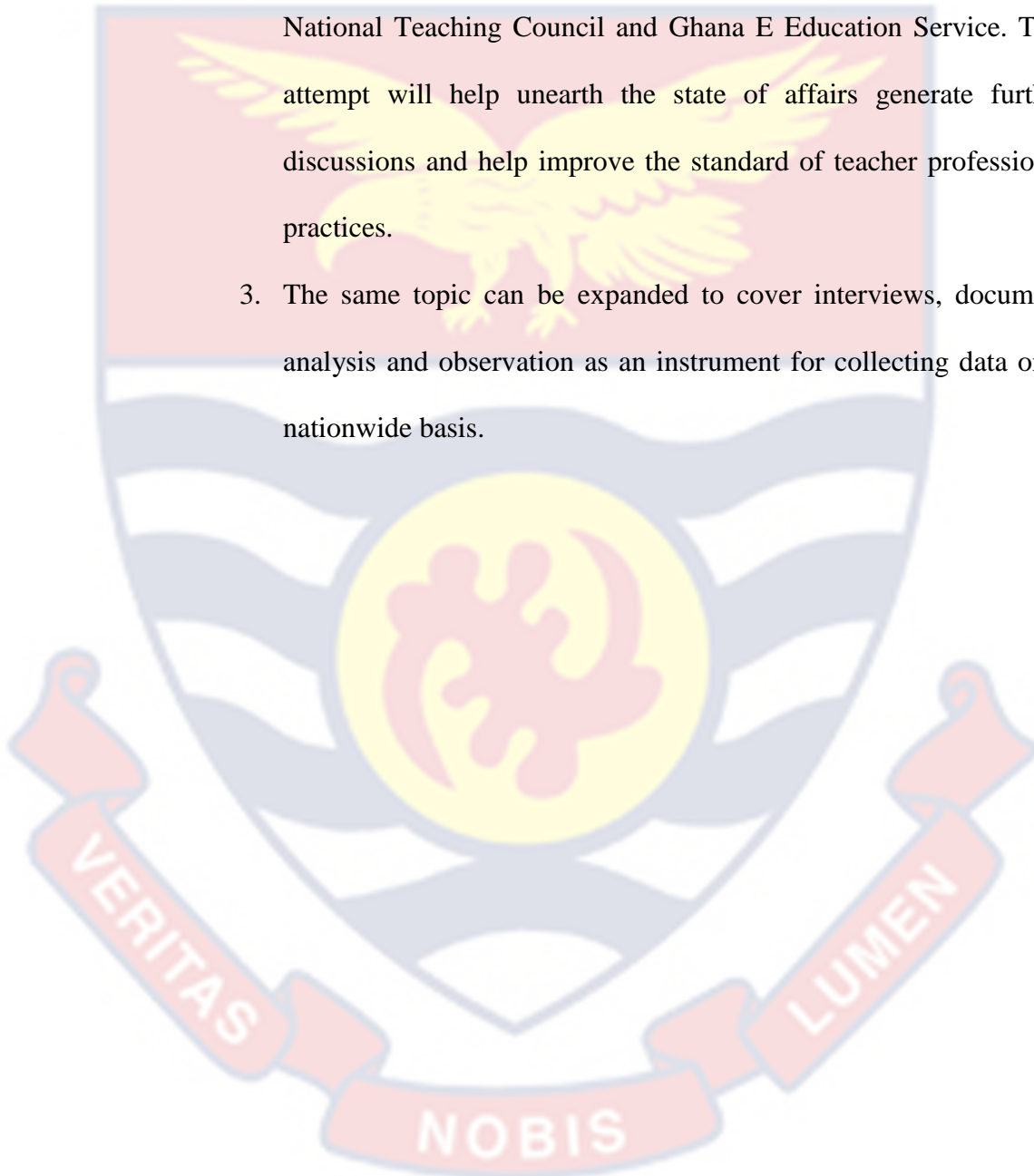
Recommendations

The following recommendations are made based on the findings:

1. It is therefore recommended to school management should organize continuous professional development activities to encourage Accounting teachers to maintain and improve on their effectiveness in managing the learning environment in teaching Accounting
2. It is there recommended that GES at the municipal level should organize regular in-service training on lesson planning and preparation and development of teaching and learning resources appropriate for Accounting lessons.
3. School Management should provide equal support (in-service training) to both male and female Accounting teachers
4. School management through GES at the municipal level should organize regular continuous professional development for Accounting teachers to improve their instructional practices.

Suggestions for Further Study

1. Extensive research needed to be conducted on teaching and learning resources on Accounting lesson delivery.
2. The same topic should be replicated on a nationwide basis by the National Teaching Council and Ghana Education Service. This attempt will help unearth the state of affairs generate further discussions and help improve the standard of teacher professional practices.
3. The same topic can be expanded to cover interviews, document analysis and observation as an instrument for collecting data on a nationwide basis.



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APPENDIX A

UNIVERSITY OF CAPE COAST

COLLEGE OF EDUCATION STUDIES

DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES EDUCATION

**QUESTIONNAIRE FOR ACCOUNTING TEACHERS IN PUBLIC
SENIOR HIGH SCHOOLS IN THE KETU NORTH MUNICIPAL OF
THE VOLTA REGION OF GHANA**

Questionnaire for Teachers

Dear Respondent,

I am a master of philosophy student from the Catholic University of Ghana, conducting a study on the topic “Assessment of teachers’ professional practices in teaching SHS Accounting”. This study aims to find out the professional practice that teachers engage in during the teaching of Senior High school Accounting. Please be assured that your responses will be used solely for academic purposes. You will also not be identified in any part of the study. Your participation in the study is voluntary and greatly appreciated.

Thank you.

SECTION A: Background Information of Teachers

1. Gender

- | | | |
|-----|--------|-----|
| I. | Male | [] |
| II. | Female | [] |

SECTION B**Managing Learning Environment**

The following statements indicate the possible effectiveness of Accounting teachers in managing the learning environment. Kindly indicate by ticking the corresponding section that applies to you. Extremely High Extent (5); High Extent (4); Medium Extent (3); Low Extent (2); and very low extent (1).

Statements	5	4	3	2	1
2. I organise the physical environment in the classroom to promote the teaching and learning of Accounting					
3. I establish and monitor routines and procedures for smooth operations of the classroom and efficient use of time.					
4. I create an environment of respect and rapport to promote the teaching and learning of Accounting					
5. I establish a culture for teaching and learning of Accounting in the classroom					
6. I establish a safe and orderly environment with a clear discipline code					
7. I establish a purposeful learning environment, interact with students encourage cooperative learning and monitor students learning					
8. I establish clear parameters for student conduct, develop appropriate strategies for preventing problem deals with misbehaviour promptly					
9. Teacher is fair, firm but friendly to all students					

SECTION C**Lesson Planning and Preparation**

The following statements indicate the possible effectiveness of Accounting teachers' preparation for lessons. Kindly indicate by ticking the corresponding section that applies to you. Extremely High Extent (5); High Extent (4); Medium Extent (3); Low Extent (2); and very low extent (1).

Statements	5	4	3	2	1
10. Lessons and units are designed to engage students in complex thinking and problem-solving					
11. I rehearse the appropriate teaching method before lesson delivery					
12. Learning outcomes are clearly stated reflecting understanding of students' prior knowledge and skills					
13. I encourage the students to set their own goals for the lesson and strive to meet the High expectations of the teacher					
14. Lessons are delivered within the given period assigned for the lesson					
15. I support lesson preparation with other relevant books aside from the government textbook during lesson preparation					
16. I put students in groups in the classroom to engage in a project					
17. I prepare engaging and interactive activities and assessments					

APPENDIX B

UNIVERSITY OF CAPE COAST

COLLEGE OF EDUCATION STUDIES

DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES EDUCATION

**QUESTIONNAIRE FOR ACCOUNTING STUDENTS IN PUBLIC
SENIOR HIGH SCHOOLS IN THE KETU NORTH MUNICIPAL OF
THE VOLTA REGION OF GHANA**

Questionnaire for Students

Dear Respondent,

I am a master of philosophy student from the Catholic University of Ghana, conducting a study on the topic “Teachers’ professional practices in teaching SHS Accounting”. This study aims to find out the professional practice that teachers engage in during the teaching of Senior High school Accounting. Please be assured that your responses will be used solely for academic purposes. You will also not be identified in any part of the study. Your participation in the study is voluntary and greatly appreciated. Thank you.

SECTION A: Background Information of Students

1. Gender

Male

[]

Female

[]

SECTION B**Managing Learning Environment**

The following statements indicate the possible effectiveness of Accounting teachers in managing the learning environment. Kindly indicate by ticking the corresponding section that applies to you. Extremely High Extent (5); High Extent (4); Medium Extent (3); Low Extent (2); and very low extent (1).

Statements	5	4	3	2	1
2. Teacher organizes the physical environment in the classroom to promote teaching and learning of Accounting					
3. Teacher establishes and monitors routines and procedures for smooth operations of the classroom and efficient use of time.					
4. Teacher creates an environment of respect and rapport to promote the teaching and learning of Accounting					
5. Teacher establishes culture for teaching and learning of Accounting in the classroom					
6. Teacher establishes a safe and orderly environment with a clear discipline code					

SECTION C**Managing Students' Behaviour**

The following statements indicate possible levels of students' engagement behaviours. Kindly indicate by ticking the corresponding section that applies to you. Extremely High Extent (5); High Extent (4); Medium Extent (3); Low Extent (2); and Very low extent (1).

Statements	5	4	3	2	1
7. I establish clear parameters for student conduct, develop appropriate strategies for preventing problem deals with misbehaviour promptly					
8. Teacher is fair, firm but friendly to all students					
9. Teacher use praise and re-enforce positive behaviour during teaching of Accounting.					
10. Teacher distributes questions fairly and always encourages students' questions and answers					
11. Teacher discourages name calling, demeaning and unfair act in the classroom					
12. Teacher establishes a purposeful learning environment, interact with students properly, encourage cooperative learning and monitor students' behaviour during teaching and learning					

SECTION D**Assessing Students' Learning**

The following statements indicate possible methods employed by teachers in assessing students learning. Kindly indicate by ticking the corresponding section that applies to you. Extremely High Extent (5); High Extent (4); Medium Extent (3); Low Extent (2); and Very low extent (1).

Statements	5	4	3	2	1
13. Teacher uses both individual and group work effectively.					
14. Teacher gives us more class exercises, tests and assignments.					
15. Teacher gives us project work and detailed instructions that give the requirements for a specific grade.					
16. Teacher asks well balanced mixture of factual, probing High order, divergent question to find out students' understanding level during teaching.					
17. Teacher distributes questions fairly during teaching and learning to find out the understanding level of students					
18. Teacher provides individualized support and feedback to students during teaching					