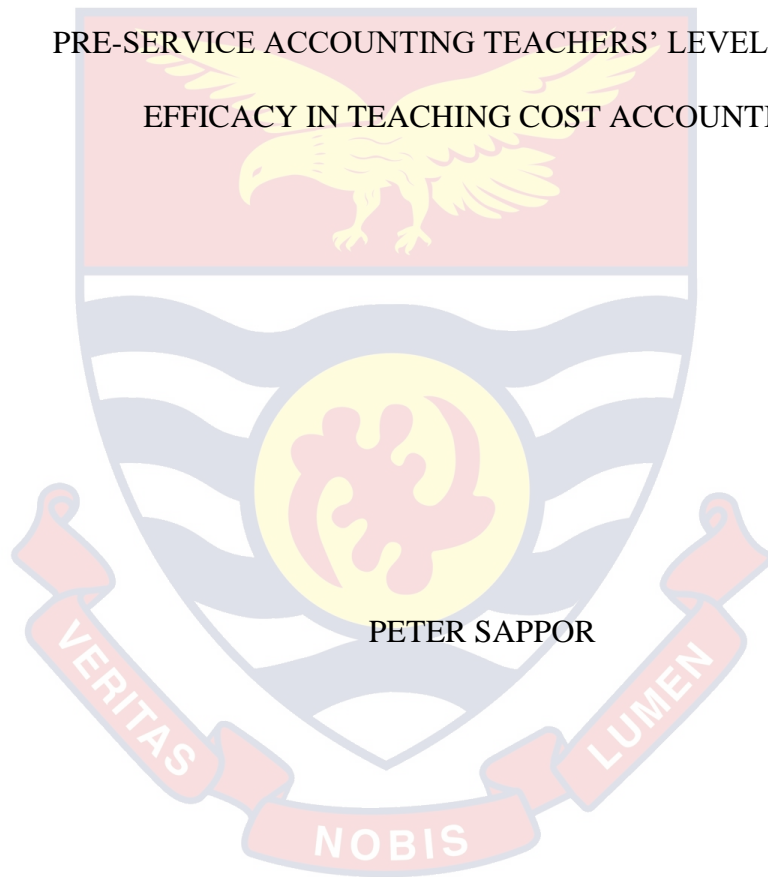


UNIVERSITY OF CAPE COAST

PRE-SERVICE ACCOUNTING TEACHERS' LEVEL OF SELF-
EFFICACY IN TEACHING COST ACCOUNTING



PETER SAPPOR

2020

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BY

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Thesis submitted to the Department of Business and Social Sciences
Education of Faculty of Humanities and Social Sciences Education, College of
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requirements for the award of Master of Philosophy degree in Accounting
Education

JULY 2020

DECLARATION

Candidate's Declaration

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

Candidate's Signature:..... Date:

Name: Peter Sappor

Supervisor's Declaration

I hereby declare that the preparation and presentation of this 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. Joseph Tufuor Kwarteng

ABSTRACT

The study examined pre-service accounting teachers' level of self-efficacy in teaching cost accounting at the pre-tertiary level. It employed the descriptive cross-sectional survey design involving final year pre-service accounting teachers at the University of Cape Coast. An adapted questionnaire hereby referred to as Teacher Self-Efficacy and Mastery Experience Scale (TSEMES) was used to gather relevant data complemented by the academic records of the respondents to address the problem. The return rate of the instrument was 93%. Descriptive (frequencies, percentages, means and standard deviation) and inferential statistics (simple linear regression and independent samples t-test) were used to analyse the data. The study found out that, pre-service accounting teachers were highly efficacious in classroom management as compared to student engagement and instructional practices. Also, mastery experience had positive influence on pre-service accounting teachers' self-efficacy in teaching cost accounting while prior-teaching experience did not have statistically significant influence on the self-efficacy of pre-service accounting teachers in teaching cost accounting. It was, therefore, recommended that accounting teacher educators should pay more attention to competencies related to instructional strategies and student engagement by engaging more with the pre-service accounting teachers in these areas. In the deployment of teachers, the Ghana Education Service should give priority to pre-service accounting teachers with higher academic achievement. Finally, prior teaching experience should not form the basis for assigning higher tasks.

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DEDICATION

To my friends and family



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CHAPTER ONE

INTRODUCTION

Background to the Study

The economy of every country is highly dependent on the smooth functioning of business organisations (Parker, 2018). Accounting has been argued as a crucial element in business organisations as it serves as the corporate language expressing the entire activities of the business entity to specific stakeholders (Donleavy, 2010). The term accounting in its broader sense encompasses financial accounting, cost accounting, management accounting, tax accounting, among others. Thus, for an entity to use accounting as a means of communicating to all relevant stakeholders, the accounting department must possess extant knowledge in the relevant areas of accounting (Adams & Larrinaga-González, 2007). However, financial accounting is usually seen at the forefront of accounting due to its popularity, seemingly relegating the other branches, for instance, cost accounting, to the background.

Cost accounting is an important element of the accounting profession and relevant for every accounting department especially, production and service rendering business organisations (Graham, Hopper, Tsamenyi, Uddin, & Wickramasinghe, 2009). It is the mechanism from the point of incurring or committing expenditure to determine its ultimate relationship with cost centers and cost units. It includes the preparation of statistical data in its widest context, the implementation of methods of cost control and the evaluation of the effectiveness of operations undertaken or expected (Pitcher, 2015). Cost accounting's goal is to determine costs and encourage pricing, provide information to assist in preparation and decision-making, and foster cost

understanding at all levels of management hierarchy (Adegite, 2016). It mostly serves as the basis for financial accounting in a typical production and service rendering entity. It provides basic data for the financial accountant in the preparation of final reports targeted at relevant stakeholders. Despite its relevance, most business students tend to have a negative attitude towards cost accounting because they do not attach much importance to the course (Edeh, Obi & Ugwoke, 2019). Edeh, et al. (2019) added that most business students perceive cost accounting to be difficult relative to other business courses.

Individuals who aim at having a career in accounting and its relations take a further step to read the business programme at the tertiary level. Pre-service accounting teachers who fall in this category are therefore required to study cost accounting at a point in time as they pursue the programme. As part of the goal of the pre-service accounting education programme, it is such that successful graduates should become competent in implementing the accounting curriculum at the pre-tertiary level (University of Cape Coast Prospectus, 2019). This implies that the programme is structured such that graduates can comfortably teach all accounting related courses (financial accounting and cost accounting) at the pre-tertiary level with less difficulty. Taking the case of University of Cape Coast, cost accounting is treated extensively during the third year of the enrollment of the programme. The essence of this arrangement is to equip the pre-service teachers before their teaching practicum to enable them perform as expected. Having this background, it therefore becomes problematic if a pre-service accounting teacher cannot fully implement the curriculum when given the chance. The goal of cost accounting will therefore not be achieved

since it cannot be done without dedicated and successful teachers who have the pedagogical skills required to teach the course (Edeh, et al., 2019).

A number of related issues come to play about teachers' ability to teach a particular course which could be school related factors (Mege, 2014; Tran, 2013; Lamb & Fullarton, 2002), teacher related factors (Boru, 2018; Tran, 2013; Nadeem, Rana, Lone, Maqbool, Naz & Akhtar, 2011) among others. Considering these factors, teacher related factors appear to be paramount as Sultana, Yousuf, Ud Din and Rehman (2009) indicated that teachers' competence, plays a key role in curriculum implementation. The teacher related factors could be internal (psychological) and external (Izci, 2016; Hur, Shannon, Wolf, 2016; Pavione, Avelino & de Souza Francisco, 2016; Jones, 2012). Among the internal (psychological) factors of teachers, the findings of various researchers indicated that teacher self-efficacy affects the ability and efficiency of teaching in general (Burney, Zascavage & Matherly, 2017, Kuusinen, 2016; Ferreira, 2013; Achurra & Villardon, 2013; Mookiah & Prabhu, 2009). This is because the teacher's belief in his own abilities has been rated higher among all other factors that influence teaching which in tend translate to students' learning (Jeon, 2017).

Self-efficacy, which is an essential concept, has excessive influence on the motivation and personal achievements of teachers (Gorozidis & Papaioannou as cited in Tweed, 2013). Teachers with low self-efficacy tend to have poor self-esteem and negative thought about their ability to accomplish tasks (Tweed, 2013). So, teachers' level of self-efficacy can affect their motivation to teach. It is more of a motivational concept focused on competency belief rather than the level of real competency (Tschannen-Moran & Hoy,

2007). Bandura (1995) claimed that teachers would be hesitant to accept the assignment when they view assignment as difficult. As a result, self-efficacy of a teacher may have a greater impact on how effective it is in implementing instructional strategies, controlling classrooms and engaging students. The teachers' self-efficacy is not an evaluation of their performance, but rather a belief in what they can or cannot achieve under various circumstances, given the skills they possess (Sarfo, Amankwah, Sam & Konin, 2015). The belief of an individual in his or her abilities serves as a mediator between the understanding of their abilities by the individual instructor and their potential behavior. As a result, in contrast to their unsuccessful counterparts, successful individuals are likely to resist daunting tasks that may surpass their capacity, are less likely to spread more energy and endure longer in the face of difficulties, and are less likely to dwell on personal failures or see future obstacles as more difficult than they actually are (Bandura, 1986). Teachers with a strong sense of success feel a personal achievement, have high standards for students, feel responsible for student learning, have goal-reaching strategies, have a positive outlook for teaching, and believe they can affect student learning (Sarfo, et al., 2015).

In the view of Tschannen-Moran and Hoy (2001), teacher self-efficacy can be measured in three different learning constructs; instructional strategies, classroom management and student engagement. Instructional strategies are the tools that teachers use to help students become effectively active learners. Such strategies are learning strategies when students choose the correct ones individually and make successful use of them to accomplish tasks or achieve goals (Learning, 2015). Not only should the instructor have clear knowledge of

the subject matter, but he should also have a deep understanding of how subject matter can be conveyed to the students to enrich their understanding using modern technology (Edeh, et al., 2019). Classroom management deals with ensuring calmness and tranquility during the class so that the tutor may achieve the set instructional objectives (Kumar, 2016).

It was emphasised that class management is much more than mere administering corrective measures and punishment when a student misbehaves. It consists of actions or activities the teacher has performed to build a supportive learning atmosphere that facilitates academic and social-emotional learning (Martínez, 2016; Evertson & Weinstein, 2006). Student engagement is seen as the level of active participation by students in purposeful educational activities both inside and outside the classroom that lead, contribute, and connect to high-quality, observable learning outcomes (Rissanen, 2016; Kuh, Kinzie, Buckley, Bridges & Hayek, 2007; Trowler, 2010). Since in conducting the lesson, the teacher has a role to play in engaging his pupil. Engaging students is commonly viewed as a substitute for teaching of high quality (Hardy & Bryson, 2010). Cinches, Russell, Chavez and Ortiz (2017) opined that teacher behavior is central to the involvement of the students. By increasing student engagement, the teacher who understands student engagement can actively work to improve student success in school (Olson & Peterson, 2015).

Bandura (1977, 1986) proposed four sources which enhance self-efficacy; mastery experience, vicarious experience, verbal and social persuasion, and physiological and affective states. Considering the four sources, mastery experience directly improves internal competency, related to content knowledge and practical skills hence, it is considered the most powerful source

of self-efficacy among teachers (Bandura, 1997). Mastery experience can be described as the perceived outcome of an individual's preceding achievements. People usually interpret and evaluate the results they obtain after accomplishing a given assignment. The judgement of competence is created or revised according to those interpretations (Pajares & Usher, 2008). Vicarious experiences relate to the efficacy teachers receive by observing others who have undergone similar experiences (Bandura, 1995; 1997; Pajares & Usher, 2008). Verbal and social persuasion according to Bandura (1994; 1997) and Pajares and Usher (2008), relates to a situation where people can be convinced verbally by others that they possess the capabilities needed to master a given task. Physiological and affective states also deal with how people rely on their physical and emotional states such as anxiety, stress, fatigue and mood in judging their capabilities (Bandura, 1995; Pajares & Usher, 2008).

The self-efficacy of teachers, or how effective teachers see themselves as teachers, is closely related to teacher attitudes towards teaching, student achievement, and teacher retention (Tschannen-Moran, Hoy & Hoy, 1998 as cited in Siaw-Marfo, 2011). Achurra and Villardon (2013) have suggested that teachers with high self-efficacy are more open to new ideas, show greater willingness to try new teaching approaches, better plan and coordinate their classes, and are more enthusiastic and satisfied with their teaching. It is therefore imperative to assess the self-efficacy of pre-service accounting teachers in teaching cost accounting at the pre-tertiary level.

Statement of the Problem

The rationale for teaching cost accounting is to provide students with the fundamentals of cost analysis and cost management to ensure that resources

are generated and used with care in organisations (Ministry of Education, 2010). Cost accounting is a strong pillar in managing every life situation since dealing with cost is part of everyday life. Despite these numerous benefits, cost accounting as a subject has received low publicity and attention as compared to financial accounting. Business students indicated that they were more interested in financial accounting but not cost accounting (Kwarteng, 2013). Kwarteng (2013) asserted that this challenge was not limited to only students since accounting teachers even with background in cost accounting were not particularly prepared to teach the course at the pre-tertiary level. Accounting teachers usually feel comfortable in teaching financial accounting than cost accounting because, according to Kwarteng (2013), accounting teachers were ill-prepared to implement the cost accounting curriculum. Also, a casual observation reveals that pre-service accounting teachers particularly opt for financial accounting during their teaching practicum with little or no interest in cost accounting.

Teachers' unreadiness to implement the cost accounting was translated into poor academic performance of students as Kirk and Spector (2006) and Alanzi (2015) indicated that the performance of pre-tertiary students in cost accounting has fallen over the years as compared to financial accounting. What may have accounted for this challenge since a pre-service accounting teacher should be able to conveniently handle both financial accounting and cost accounting at the pre-tertiary level? According to Tweed (2013), teacher self-efficacy has a great influence on the motivation of teachers. Teachers with low self-efficacy have poor self-esteem and negative thought about their ability to accomplish tasks. This in tend affects their ability to deliver on the job which

leads to poor performance of students (Tweed, 2013). Therefore, it becomes imperative to assess pre-service accounting teachers' level of self-efficacy in teaching cost accounting.

In an attempt to investigate this, a number of studies were conducted on teacher self-efficacy. This includes Siaw-Marfo (2011), Boateng and Sekyere (2018), Cobbold and Boateng (2016) among others. A careful consideration of the studies stated shows that, the studies were based on some of the constructs in the teacher efficacy model developed by Tschannen-Moran and Hoy (2001) without considering all the elements in the selected model at a go. Cobbold and Boateng (2015, 2016) considered instructional strategies and classroom management in separate studies while Boateng and Sekyere (2018) also considered student engagement. This study aims at considering teacher self-efficacy on all the three elements in the Teacher Sense of Efficacy Scale (TSES) model developed by Tschannen-Moran and Hoy (2001).

Again, existing literature revealed that a number of studies have been conducted in relation to teacher self-efficacy in several fields of study such as mathematics (Pantziara & Philippou, 2015; Philippou & Christou, 2002; Yates, 2014), science (Blonder, Benny & Jones, 2014; Lardy, 2011, Liang & Richardson, 2011); economics (Wyk, 2012; Ntarmah, Gyan, Gyedu, Cobbinah, 2019; Quartey, 2016), social studies (Siaw-Marfo, 2011) and English Language (Eslami & Fatahi, 2008). Despite the extant studies conducted, none of the findings of these studies can be adapted into cost accounting since its philosophical underpinning is absolutely different from other subject areas. This buttresses the argument of Ross, Cousins, and Gadella (1996) that teachers' self-efficacy level depends upon the subject matter and the particular group of

students they worked with each period. This suggests that the uniqueness of every subject matter will result in different level of self-efficacy of teachers giving a strong ground to conduct this study.

Taking teacher self-efficacy and some demographic variables such as gender and prior-teaching experience into consideration, there were some contradictions in existing literature. For gender, Chacon (2005), Cubukcu (2008), Karimvand (2011), Siaw-Marfo (2011), Odanga, Raburu and Aloka (2015) held an entirely different view from Gurbuzturk and Sad (2009), Sarfo, Amankwah, Sam and Konin (2015), Hong, Chai, Tan, Hasbee and Ting (2014), Shaukat and Iqbal (2012), Shaukat, Abiodullah and Rashid (2011), Ahmad, Khan and Rehman (2015). Also, with teaching experience, some studies (Mertler, 2004; Cheung, 2008; Siaw-Marfo, 2011) presented contradicting findings from Karimvand (2011), Sam, Konin, Amankwah and Aboagye (2015) and Alrefaei (2015).

The lack of consensus in some demographic information and their relation to teacher self-efficacy together with other gaps explored warranted the need for this study. The focus of this study is therefore to fill the void in literature.

Purpose of the Study

The thrust of this descriptive cross-sectional survey study was to assess the pre-service accounting teachers' level of self-efficacy in teaching cost accounting at the pre-tertiary level. Specifically, the study sought to;

1. measure pre-service accounting teachers' level of self-efficacy in;
 - a. instructional strategies in teaching cost accounting.
 - b. student engagement in teaching cost accounting.

- c. classroom management in teaching cost accounting.
2. assess the influence of mastery experience on pre-service accounting teachers' self-efficacy.
3. determine whether there was any statistically significant difference in the self-efficacy of male and female pre-service accounting teachers in teaching cost accounting.
4. determine whether there was any statistically significant difference in the self-efficacy of pre-service accounting teachers with prior teaching experience and pre-service accounting teachers without any prior teaching experience.

Research Questions

The following research questions were formulated to guide the study;

1. What are pre-service accounting teachers' level of self-efficacy in;
 - a. instructional strategies in teaching cost accounting?
 - b. student engagement in teaching cost accounting?
 - c. classroom management in teaching cost accounting?
2. What is the influence of mastery experience on pre-service accounting teachers' self-efficacy?

Research Hypotheses

The following hypotheses were formulated to help assess how gender and teaching experience influence pre-service accounting teachers' self-efficacy in teaching cost accounting. These hypotheses were tested at a significance level of 0.05.

1. H₀: There is no statistically significant difference in the self-efficacy of male and female pre-service accounting teachers in teaching cost

accounting.

H₁: There is a statistically significant difference in the self-efficacy belief of male and female pre-service accounting teachers in teaching cost accounting.

2. H₀: There is no statistically significant difference in the self-efficacy of pre-service accounting teachers with prior teaching experience and pre service accounting teachers without a prior teaching experience.

H₁: There is a statistically significant difference in the self-efficacy of pre-service accounting teachers with prior teaching experience and pre service accounting teachers without a prior teaching experience.

Significance of the Study

The results of this study would help the providers of accounting teacher education programme to entrench experiences that will make pre-service accounting teachers well emersed in teaching cost accounting. This will help improve pre-service accounting teachers believe in their own abilities in teaching cost accounting. This is because, the study aims at looking at how pre-service accounting teachers perceive their competence in instructional strategies, student engagement and classroom management. The providers of accounting teacher education programme at the University of Cape Coast are informed on the need to develop appropriate interventions to help improve the instructional strategies of pre-service accounting teachers in teaching cost accounting.

Teacher educators, academic advisors, and other relevant stakeholders are informed on the importance of subject mastery on the level of self-efficacy.

It is implied that these stakeholders will put in adequate measure to enrich the acquisition of sound content knowledge in pre-service accounting teachers.

The results from this study will have implications for the education and development of cost accounting teachers. At the moment, research is limited in the areas of cost accounting teacher education, specifically on teacher efficacy. This research contributes significantly to the literature in cost accounting by addressing pre-service teachers' self-efficacy. Also, findings of this study provide grounds for further study since any academic department within the tertiary institutions can tell whether or not pre-service accounting teachers were efficacious in teaching cost accounting and the appropriate measures to be put in place to remediate a probable challenge revealed by this study.

Delimitation

The Tschannen-Moran and Hoy, (2001) Teacher Self-Efficacy Model was adopted. There were several measures of teacher self-efficacy scale but the study was based on this because evidence suggests, the Tschannen-Moran and Hoy, (2001) Teacher Self-Efficacy Model corroborates all limitations existing in other models which makes it the widely used model and most suitable for the study. The study was based on the sources of teacher efficacy propounded by Bandura (1977, 1986). Considering the sources of efficacy proposed by Bandura (1977, 1986), the study focused on only mastery experience as a source of teacher self-efficacy ignoring the other three (vicarious experience, verbal and social persuasion, and physiological and affective states). The study settled on the mastery experience because related studies revealed that the mastery experience was the main source as compared to the others. Lastly, the study aimed to determine how gender and teaching experience influence the self-

efficacy perception of accounting teachers ignoring other demographic variables like age of respondents.

Limitations

This research was purely a quantitative study and closed-ended questions were used in that regard. Close-ended questionnaires did not provide the respondents the opportunity to fully express themselves than merely answering pre-determined questions. The findings may not be appropriate to be generalized to other institutions aside the University of Cape Coast (UCC). This is because the study solely focused on UCC students. Also, it is possible the respondents may have given inappropriate opinions about the efficacy level in teaching cost accounting since they may feel they have not had any official teaching experience aside the teaching practice experience to give responses related to teaching.

Organisation of the Study

The study was organised into five sections. Chapter One covered the introduction of the study that focused on the background of the study, statement of the problem, purpose of the study, research questions, significance of the study, delimitation, limitations, and organisation of the study. Chapter Two presented the review of related literature, highlighting the study's theoretical background, emphasizing specific concepts and related empirical studies on the research questions that guided the study. Chapter Three was devoted to the research methods used in the study. This included research design, population, study respondents, research instrument, data collection process, and data analysis process. Based on the research questions formulated to guide the study, Chapter Four focused on discussion of the results. Finally, Chapter Five

provided a summary of the research process, key findings, conclusion, recommendations based on study findings and areas for further research.



CHAPTER TWO

LITERATURE REVIEW

Overview

This chapter reviews literature related to self-efficacy of teachers. The chapter is organised into three parts. The first part focuses on theoretical review, using social cognitive theory as the main theory underpinning the study. The second aspect deals with conceptual framework and review highlighting the concepts relating to the key variables in the study. The third aspect deals with the empirical review organised under the research questions and hypotheses that guided the study.

Theoretical Review

Social Cognitive Theory

The Social Cognitive Theory (SCT) as propounded by Bandura (1986) formed the theoretical basis for this study. According to Bandura (1986, 1997), the SCT proposes that behaviour, cognitive and other personal factors, and the environment interact to influence each other through the process of reciprocal determinism. SCT is a psychologically advanced theory that explains how multiple human processes are implemented by individuals within social systems including the acquisition and recognition of information and knowledge. The main focus is on learning processes and the interplay of multiple factors in them (Jenkins, Hall & Raeside, 2018). Bandura's SCT provides an elaboration of the behaviourism theory that emphasizes the importance of behavioural factors, environmental, and individual (cognitive) factors in the learning process (Harinie, Sudiro, Rahayu & Fatchan, 2017). Hjelle and Ziegler (1992) stated that the most imperative physiological functions and understandable in

Bandura's theory of learning are the emphasis on continuous reciprocal interaction between these three factors. The behaviour can affect cognitive behaviour and vice versa, the environment can be affected by individual cognitive activities, the environment can change processes of thinking and so on (Harinie, et al., 2017).

Bandura, among other researchers, indicated how the control of human action through people's beliefs in their capabilities could affect the environment and produce desired outcomes by their actions (Stajkovic & Luthans, 2013). The personal confidence, or more precisely self-efficacy, plays a pivotal role in SCT. Bandura (1991) provides an in-depth conceptual analysis and empirical support of how self-efficacy operates in concert with socio cognitive determinants represented by SCT in determining human motivation, adaptation, and change.

Bandura considered self-efficacy to be one of the most important factors contributing to an individual's behaviour based on social cognitive theory. "Beliefs of personal efficacy constitute the key factor of human agency. If people believe they have no power to produce results, they will not attempt to make things happen" (Bandura, 1997, p. 3). Perceived self-efficacy was defined as; beliefs in one's capabilities to organise and execute the courses of action required to produce in the given setting (Bandura 1997, p. 3). When constructing efficacy beliefs, social cognitive theory emphasises the interaction between individual competency and the surrounding environment. SCT defines "social" environments as those in which individual persons compare their own capabilities with others behaviours and performance in a given setting.

SCT specifies factors by which human action is determined and defines several basic human capabilities by which cognitive motivational processes operate to initiate, execute and maintain work behaviour in contrast to other cognitive theories of work motivation whose focus is on process-oriented analysis of factors influencing the relationship between human action and environment (Stajkovic & Luthans, 2013). According to them, the SCT explains the behaviour of organisations in terms of the reciprocal causation between the individual (unique personal characteristics such as capacity), the environment (consequences of the organisational environment such as performance pay) and the behaviour itself (previously successful or unsuccessful performance).

Social cognitive theory proposes a second type of expectation, the expectation of outcomes, which is distinct from the expectations of efficacy. The expectation of efficacy is the individual's belief that he or she can organise the necessary actions to perform a given task, while the individual's estimate of the likely consequences of performing that task at the expected level of competence (Bandura, 1986). According to Fives and Buehl (2009), the importance of social-cognitive theory is that the world and the environment have an impact on one's beliefs. The researchers sampled 102 practising teachers and 270 pre-service teachers. Respondents completed the TSES questionnaire, which included 24 questions: the long form. In addition, Fives and Buehl (2009) analyzed the data separately between the two groups and the results showed that practising teachers with more than 10 years of experience had stronger efficacy beliefs compared to pre-service teachers.

Self-efficacy is different from other conceptions of self such as self-concept, self-worth, and self-esteem, in that it is specific to a particular task.

“Self-esteem usually is considered to be a trait reflecting an individual’s characteristic affective evaluation of self (e.g., feelings of self-worth or self-liking). By contrast, self-efficacy is a judgment about task capability that is not inherently evaluative” (Gist & Mitchell, 1992, p. 185 as cited in Tschannen-Moran, Hoy & Hoy, 1998).

Among the kinds of thoughts that influence behaviour, none is more important or pervasive than the decisions made by people about their ability to exert control over events that impact their lives. The mechanism of self-efficacy plays a central role in the human agency (Bandura, 1982; 1986). Self-tests of operational capabilities function as one set of proximal determinants of how people behave, their patterns of thinking, and the emotional reactions they experience in taxing situations (Bandura, 1986). Bandura indicated that individuals’ judgements on their personal efficacy determines how much effort they decide to invest in activities and how long to withstand challenges and the experiences of failure. Additionally, people’s assessments of their abilities affect whether their habits of thought are self-harming or self-enhancing, and how much tension and despondency they feel during anticipatory and actual interaction with the world (Bandura, 1986).

The final contribution of social cognitive theory to the development of teacher efficacy was the clarification of the sources that enhance efficacy beliefs among teachers. Bandura (1977, 1986) proposed four sources which enhance self-efficacy. Those four sources are mastery experience, vicarious experience, social persuasion, and physiological and affective states. Mastery experience can be described as the perceived outcome of one’s own preceding achievements. After the task has been completed, the people interpret and assess

the results obtained from the task. The judgement of competence is created or revised according to those interpretations (Pajares & Usher, 2008). Vicarious experiences refer to how the teachers earn effectiveness by studying others who have experienced similar experiences (Bandura, 1995; 1997; Pajares & Usher, 2008). Verbal and social persuasion, according to Bandura (1994; 1997) and Pajares and Usher (2008), has to do with an environment in which individuals can be verbally persuaded by others that they have the skills required to master a given task. Physiological and affective states often discuss how people rely on their physical and emotional conditions such as anxiety, tension, exhaustion and mood when evaluating their abilities (Bandura, 1995; Pajares & Usher, 2008).

Self-efficacy judgements, whether accurate or incorrect, are based on four main sources of information. These include skill mastery experiences; vicarious experiences for assessing abilities in contrast with other people's performances; verbal persuasion and allied forms of social factors that one possesses those abilities; and physiological states from which people partially assess their capacity, strength and weakness (Bandura, 1986).

According to Stajkovic and Luthans (2002), it is highly probable that individuals with high sense of self-efficacy for a particular assignment can perform better than their counterparts with low sense of self-efficacy. They further opined that; self-efficacy tends to present a greater improvement in performance than other related motivation techniques such as goal setting. They revealed that self-efficacy also contributes to the motivation of the work. SCT recognises that employees base their actions on motivation, both intrinsic and extrinsic. Additionally, SCT posits that employees also on their self-efficacy beliefs about how well they can perform the behaviours needed to succeed.

Bandura (1997) was among the numerous scholars (Armor et al., 1976; Rose & Medway, 1981; Guskey, 1981; Ashton et al., 1982; Gibson & Dembo, 1984; Riggs & Enochs, 1990; Tschannen-Moran & Hoy, 2001) who attempted measuring efficacy. He maintained that a teacher's sense of efficacy may vary by a teacher's tasks in a school setting. That is, teacher efficacy is situation-specific. Bandura's scale of efficacy served as the basis for the development of other measures of efficacy. However, there were numerous shortcomings in the existing instruments created. In an attempt to remediate this shortfall, Tschannen-Moran and Hoy (2001) divided the Teacher Efficacy Scale (TES) into three components; efficacy in instructional strategies, efficacy in classroom management, and efficacy in student engagement. Self-efficacy of teachers in instructional activities implies the self-belief of the instructor in their ability to use creative methods that facilitate learning among students. Efficacy of teachers in student participation refers to the teacher's self-confidence in their ability to inspire students to learn (Moalosi & Forchheh, 2012). Self-efficacy of teachers in classroom management, therefore, means the self-confidence of teachers in their ability to create an environment that supports and facilitates academic and social-emotional learning through appropriate teaching procedures (Oliver, Wehby & Reschly, 2011). Despite the lapse of time in the formulation of the TES, it continues to be the most commonly used instrument in studies of teacher efficacy and has been examined for cross-validation using teacher samples from diverse settings (Klassen et al., 2011; OECD, 2014; Scherer et al., 2016).

Conceptual Framework

The framework used in this study was adapted from the Teacher Self-Efficacy Scale (TSES) (Tschannen-Moran & Hoy, 2001) from the Bandura's social cognitive theory. In the model, TSES was measured on three distinct levels; instructional strategies, classroom management and student engagement. The researcher also considered the impact of mastery experience as a source of teacher self-efficacy propounded by Bandura (1997).

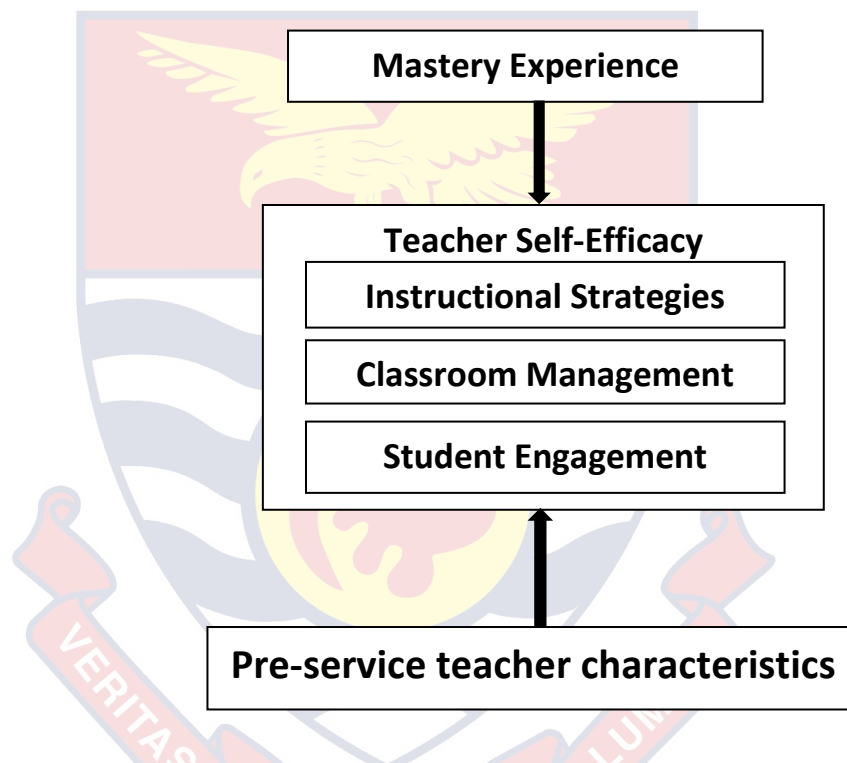


Figure 1: Teacher Self-Efficacy Construct

Source: Author's construct, 2020

The sections as seen in the diagram consider the three domains of TSE proposed by Tschannen-Moran and Hoy (2001); classroom management, student engagement, and instructional strategies and mastery experience from Bandura's sources of teacher self-efficacy. The three domains all contribute towards teacher self-efficacy as they measure the self-efficacy of teachers on different levels. For a teacher to be described as efficacious, he is supposed to

possess a reasonable measure of all the three measures. Mastery experience also contributes to teacher self-efficacy as it is noted to be the number one influence of teacher self-efficacy.

Classroom Management

Classroom management refers to the capacity of a teacher to keep order in the classroom, involve students in learning and seek the participation of students in all classroom activities (Wong & Wong, 2005 as cited in Dustova & Cotton, 2015). Stichter, Lewis, Whittaker, Richter, Johnson and Trussell (2009) also described effective classroom management as managing those general environmental and educational variables that facilitate clear set-up, structure, expectations and feedback procedures across the classroom. To achieve positive educational results, teachers' ability to coordinate the classroom and control the students' behaviour is crucial. The ultimate goals of classroom management are to have a balanced, secure learning atmosphere, and to equip students with the requisite skills to be academically and socially effective in life (Wong & Wong, 2005 as cited in Dustova & Cotton, 2015).

The teacher self-efficacy scale (Tschannen-Moran & Hoy, 2001) is the most widely used measure of self-efficacy in classroom management. The explanation is that, rather than organisational frameworks, expectations and the impact of intellectual material on those systems, it emphasises behaviour management. The Gibson and Dembo (1984) developed Teacher Efficacy Scale includes elements related to controlling student actions in the classroom. Emmer and Hickman (1991) were among the first to differentiate classroom management and instruction effectiveness as a conceptually and behaviourally distinct aspect from the "power to affect learning outcomes or

accomplishments” (p. 757). In particular, they recognise that the aim of classroom management is to achieve order and collaboration and results that are not immediately related to the learning of the students. The things produced were based upon Doyle’s (2013) description of the learning environment’s organisation and management.

Classroom management’s effectiveness involves eight (8) elements that generally embody the concepts of behaviour management, structure and routines and, to a lesser degree, expectations. The Teachers’ Sense of Efficacy Beliefs (TSEBs) scale of classroom management (Tschannen-Moran & Hoy, 2001) stresses behaviour training marginally more than it does systems and norms. Half of the items concentrates on student disruptive behaviour management and the other half on expectations and practices unlike other effectiveness scales where items measure what teachers should do to execute basic management tasks only, independent of classroom management skills evaluations and teacher awareness impressions.

Over the past few years, classroom management has become ever more relevant. The explanation for this is that effective teaching and learning in our schools cannot and will not take place without good classroom management (Marzano, Marzano & Pickering, 2003). If one cannot handle a classroom, then one cannot be sure that the content is being absorbed by the students. Poor management of classrooms can contribute to increased rates of school violence and bullying (Allen, 2010), as well as increased levels of teacher tension, increased probability of teacher burnout, and higher levels of teacher turnover (Jepson & Forrest 2006).

A teacher with poorly managed classroom can spend valuable instructional time not teaching, but maintaining discipline and order (Nicks, 2012). Ultimately, such a teacher may not be able to cover the materials that the students need to achieve the school's stated lesson goals or objectives. Therefore, it is important for teachers to initiate and maintain an efficient and effective classroom management plan that promotes a safe learning environment so that all students can subsequently improve academic achievement and success.

Student Engagement

Efficacy of student engagement reflects the expectations of teachers that they can empower students efficiently, involve parents and help students appreciate learning (Blazevski, 2006). Teachers' confidence that can inspire their students can be a motivating factor in itself that empowers them to affect the academic and cognitive progress of the students (Bandura, 1997).

Teacher self-efficacy for student engagement is usually conceptualised and assessed as encouraging individual students to enjoy learning or believe they can do well in a given class (Tschannen-Moran & Hoy, 2001).

The negative effects of student disengagement, including academic failure, delinquency, and dropout, have led many researchers to investigate whether individual psychological factors that promote engagement can be promoted (Caraway et al., 2003). The Teacher Self-Efficacy Scale production was the researchers' first attempt to capture the construct of student motivation and commitment. Items for this sub-construct and others have been developed through discussions between researchers and teachers on essential teacher tasks. Bandura's unpublished teacher effectiveness scale also provided a basis on

which these things could be further established. No clear theoretical structure was used regarding student motivation or commitments. This sub-construction also consists of eight (8) (long form) pieces. The Things produced included general approaches such as encouraging students to do well, promoting innovation and helping students think critically.

Students who feel more secure in their ability to self-regulate their learning are also more likely to have realistic outcome expectations, respect the learning process, set master's goals and take responsibility for their academic outcomes (e.g., Bandura, 1993; Linnenbrink, 2005; Pajares & Graham, 1999; Pintrich & De Groot, 1990; Pajares & Usher, 2008). All these are important aspects of interaction with the students. In addition, students who feel more effective in using self-regulated learning strategies are less likely to hold negative expectations of school, set success (as opposed to mastery) targets, procrastinate or become nervous in threatening academic circumstances relative to their peers with lower Self-Efficacy for Self-Regulated Learning beliefs (e.g., Joo, Bong, & Choi, 2000; Pajares & Graham, 1999; Pajares, Miller, & Johnson, 1999; Pajares, & Valiante, 2006; Pajares & Usher, 2008; Cleary & Zimmerman, 2012).

Instructional Strategy

Instructional methods include some kind of learning methods that an instructor uses to help students learn or gain a deeper understanding of the content in the course. They enable teachers to make the learning experience more fun and practical, and can also encourage students to play an active role in their education. The aim of using instructional strategies beyond the comprehension of subjects is to create students who are independent strategic

learners. The hope is that students will be able to select the right strategies on their own with time and practice, and use them effectively to complete tasks.

The less conceptualised area of TSE is the instructional self-efficacy. Other scales unique to the study of the TSE domain were created, except for the TSES subscale of the instructional strategy (Tschannen-Moran & Hoy, 2001). Efficacy of instructional approaches refers to the expectations of teachers that they should perform instructional activities such as; adjusting material to student needs, interviewing students and effectively evaluating student performance (Tschannen- Moran & Hoy, 2001).

Examination of the elements on the sub-construction of instructional methods reveals that this scale measures the self-efficacy of teachers in preparing for teaching and communicating with students in and out of the classroom. This sub-building is also known to reflect pre-active and interactive teaching components (Jackson, 1990). Such components refer to activities that can be performed in class (interactive) or class (proactive) planning. Specifically, TSES items evaluate the perceived capacity of teachers to respond to challenging student questions, create appropriate tasks for competent students, gauge understanding of students, use a range of assessment methods, and formulate good student questions. For example, preparing questions or adjusting lessons can be done before the beginning of the lesson (as teacher prepares lessons) or when the need arises because teacher preparation programmes tend to focus more on proactive teaching components (Grossman, Hammerness & McDonald, 2009). Time pressure and cognitive demand on teachers are lower when preparing instructions compared to teaching where lessons are to be taught within a time frame. Teachers may feel more productive

if they only consider the proactive side of tasks that mostly involve teaching preparation. One should never think of teaching within the context of teaching without the substance of what is being taught (Cohen, 2010). Although much of what teachers do with instruction is dictated by the content being taught, it is important that teachers recognise their usefulness for the content being taught (e.g., skills and practices) when thinking about their teaching capabilities.

In short, the latter domain is the least well conceptualized of the three TSE domains; classroom management, student involvement, and instructional strategy. The effectiveness of classroom management has a rich history of research in educational psychology, while the least conceptualized and researched is the self-efficacy of teaching. These three TSE domains are related, but distinct, to the three teaching domains recently defined as core teaching domains (Kuusinen, 2016): hierarchical classroom management, positive class room environment, and cognitive activation.

Mastery Experience

The most important source of knowledge on efficacy is mastery experience which is often referred to as enactive experience. The belief that a performance has been effective increases convictions of effectiveness, which leads to potential expectations of competent performance. Mastery experience is acquired from a successful execution of one's own tasks. For teacher effectiveness, teachers who displayed excellence in their teaching output appeared to show high teacher efficacy rates (Hoy & Woolfolk, 1993; Williams, 2009).

Efficacy is greatly improved when progress is achieved on challenging tasks with little assistance or when early learning performance is achieved with

little setbacks; however, not all positive interactions inspire efficacy. Previous successes provide a strong sense of effectiveness to achieve similar potential tasks, while failures can decrease one's expectations of effectiveness particularly if they occur in the early stages of learning. Nonetheless, if prior experience and success have provided a strong sense of efficacy, it is unlikely that failure will impact it.

Consequently, the effects of failure on one's self-efficacy depend partly on the nature and overall sequence of interactions in which the failures occur. This attack on effectiveness is probable when the failure occurs early in the learning process and cannot be due to lack of effort or circumstances outside the control of the individual (Bandura, 1986, 1997). All four factors mentioned by Bandura affect the self-perception of teaching competence, but it is most strongly affected by the mastering experiences and the physiological excitement associated with those experiences. Only in an actual teaching situation will a person evaluate the abilities he or she brings to the task and experience the effect of those abilities. In actual teaching situations, teachers gain information on how their strengths and weaknesses play out in the management, instruction and evaluation of a group of students. For example, one may discover that excitement is an advantage when dealing with a group of especially active children but is not sufficient to compensate for a lack of coordination or preparation.

Other Sources of Self-Efficacy

Vicarious Experience

Vicarious experience is the indirect experience of witnessing other people's positive behaviours. Model observations help individuals gain

understanding of material, behavioural mechanisms, and the effects of specific behaviours. It builds underground the common methods of shadowing colleagues in the same school who demonstrate outstanding success or using audiovisual resources to learn model behaviour. Watching others lecture, whether from a student's point of view, or from representations shown in the media, provides perspectives on the essence of the teaching mission. Knowledge is generated by images created during teacher preparation, from professional literature, and from gossip in the teachers' lounge. By these and other perceptions of vicariousness, one starts to determine who should know and how much, who is accountable and whether teachers should actually make a difference.

Good teacher models are the basis for determining that the teaching function is achievable, and that there are sufficient situational and personal tools. Watching others teach skillfully and adeptly, especially observing respected, reliable, and similar models can affect the personal teaching skills of the observer. Teachers will indirectly learn the process and results of mastery experience by studying the actions of other teachers and then determining if their own activities in a given environment are equally manageable. Comparisons with others can lead observers, especially beginning teachers, to believe that under similar circumstances they also have the capability to be successful teachers (Bandura, 1977, 1986).

The decision-making method benefits from mutual interaction within the same group and serves to set higher levels of success in teaching. Observing the shortcomings of other teachers despite a concerted effort erodes the confidence in effectiveness by contributing to the assumption that the job is

unmanageable, unless the observer feels he or she is more skillful than the model.

Social Persuasion

Again, social persuasion refers to a verbal judgment on the success of one's mission (Bandura, 1997). Aid or responsibility from others is seen as part of the social climate. Social persuasion is a source of direct peer-to-peer contact, and is therefore a close social environment. In fact, negative persuasion has been theorized to more efficiently weaken teacher efficacy than positive persuasion has been theorized to improve teacher effectiveness (Pajares, 2002).

Social persuasion can be general or particular; it can provide insight on the essence of the teaching, provide motivation and techniques to address social challenges, and provide detailed input on the success of a teacher. Course seminars and professional development courses provide teachers with knowledge on teaching activities. Such interactions also provide techniques and approaches which can add to the skills arsenal of an instructor. But these new skills may not impact teaching competence's self-perceptions until they are successfully used to enhance learning for students. While a verve talk alone may be limited in improving personal teaching skills, such persuasion can overcome occasional setbacks that could otherwise instill self-doubt and disrupt determination (Schunk & Pajares, 2002). The power of persuasion depends on the persuader's integrity, dependability, and experience (Bandura, 1986). Social persuasion can contribute to successful performances insofar as a persuasive boost leads a person to try new strategies or to try hard enough to succeed (Bandura, 1986). Nevertheless, exhortations to work harder are likely to exacerbate low self-efficacy when individuals don't have the skills to perform

well on a particular task (Gist & Mitchell, 1992). Specific performance input from colleagues, other instructors, and even students can be a valuable source of information on how the abilities and methods of an instructor fulfill the expectations of a specific teaching assignment. Specific performance feedback provides information on social comparison, i.e. whether the teaching performance and outcomes are acceptable, inferior to those of others who teach in similar situations, or superior to those of others who teach in similar situations. If the feedback is excessively harsh and global rather than centered and positive, social persuasion can lower self-perceptions of personal teaching competence. In response to constructive feedback, teachers may follow the self-protective strategy of assuming that achieving the hoped-for results was impossible under the given set of circumstances.

Physiological and Affective State

Physiological and affective states also play a part in knowledge about efficacy. However, when it comes to teacher stress, teacher effectiveness, perceptions have been stated to be negatively linked (Brouwers & Tomic, 2000; Schwarzer & Hallum, 2008). The level of emotional and physiological excitement in a teaching situation that a person experiences adds to the self-perception of teaching competence. Relaxing feelings and optimistic emotions reflect self-assurance and the expectation of potential achievement (Bandura, 1995).

Arousal, such as increased heart and respiratory rate, “butterflies,” increased suddenness or shaking hands, can be read either positively as arousal or negatively as stress and anxiety, depending on the circumstances, the background of the individual and the overall level of excitement (Bandura,

1997). Moderate arousal levels can improve performance by focusing on the task with attention and energy. High levels of excitement can, however, impair functioning and interfere with making the best use of one's abilities and capabilities. They must be attended to if physiological states are to have an effect. If the job itself demands all the attention resources of an individual, then affective states will make little contribution to a sense of personal teaching competence.

Taken together, these four sources can be incorporated into the teacher effectiveness triadic framework. In terms of mastery practice, good teaching performance strengthens teachers' assumptions about effectiveness. Supporting environments in which successful peers serve as role models (i.e., vicarious experience) and promote a favorable reputation (i.e., social persuasion) are critical for maintaining a high standard of teacher effectiveness. Nevertheless, physiological and affective states act as mediating variations in efficacy beliefs that are centered on the temperament of each individual.

Concept of Pre-Service Accounting Education

Among the general public and lay people, there is a common misconception that teaching is a task that most educated people can do. Effective teaching, however, goes beyond just knowing subject matter or theory, having interpersonal teaching arrangements, or a 'bag of tricks'. Effective teaching involves deliberate and calculated ways of creating learning environments that engage and challenge students to realize their potential. Effective teachers know about their students, subject matter, and how best to teach them and teachers are capable of recognizing the misconceptions of the students, diagnosing and adapting learning readily to cater for them. Darling-

Hammond and Bransford (2005), as cited in Darling-Hammond (2006), offered a clever comparison comparing the teacher with the conductor of an orchestra. Good education needs good teachers so that it is necessary that the most qualified and appropriate teachers are recruited into the teaching profession, provided with a high-quality teacher education pre-service system and given incentives for them (Grasha & Yangarber-Hicks, 2000; Kablan & Kaya, 2014).

Constructivism has received considerable attention during the last four decades in education, teacher training, and policy formation (Ballantyne, 2003; Canella & Reiff, 1994; Ismat, 1998; MacKinnon & Scarff-Seatter, 1997; Noel, 1993; Richardson, 1997). Korthagen, Loughran, and Russell (2006) claimed that in the past couple of decades pre-service teacher education courses have received persistent critique. National and international studies of students, instructors, principal and education systems show that pre-service teacher education programmes did not sufficiently prepare students for actual teaching (Roofe & Miller, 2013). Therefore, a major reorientation of teacher education is essential to ensure that teachers are provided with the necessary knowledge and skills to meet the new demands placed on them. A teacher who acts as a master, a craftsman, an artist, a strategist and a powerful motivator unlike an ordinary student, according to Kothari (2004) commission. The inspiring, charismatic, enthusiastic, motivating, skilful and devoted instructor inspires the surroundings of a classroom. It is he who forms the destiny of the students and that of the future citizens who ultimately shape the country's destiny (Richardson, 2011). Such a teacher only can effectively instruct among children morals that support the ideals of social justice, equity, secularism and diversity.

Teachers' professional preparation and growth is an ongoing process. This begins with the identification of an aspiring teacher and integrates the initial preparation and continuous growth of his education career. The formulation of the teacher education policy and design should optimally take the whole range of teachers' learning into consideration (Semela, 2014). With a good teacher's core qualities and how student teachers can stimulate these qualities. This leads to a deeper participation in the teacher's and pre-service teacher learning process. The inclusion of adequate content knowledge about a good teacher's essential qualities in relevant theory papers and the practice of effective domain-related traits in school situation for a longer period of time could help to promote these traits in pre-service teachers. The teacher education system needs to create the room where the personality of a teacher can be established as someone who is reflective, introspective and able to examine his or her own life and the educational process at school, so that after becoming a teacher, he becomes an agent of change (Trigwell, Prosser & Ginns, 2005).

Providing pre-service teachers with teaching practice is to equip them with the skills and competencies required in the teaching profession. This was supported by Akbar (2002) who contended that training offered to potential teachers is to develop in them desirable professional skills, interest and attitude relative to the teaching profession. Akbar (2002) further pointed out that it is also in them to develop understanding of educational principles and their implications for learning. Pre-service teacher education means, teacher education before they enter service as teacher. Teaching practice goes side by side throughout this time of teacher education programmes, when learning about theory documents. There is a need for much improvement in the teacher

education programme. Pre-service education is carried out to prepare teachers of various types. The training of pre-service teachers is a series of different courses and field experience in accounting education. The development of research-based curricula for pre-service teacher education has yet to take root. These programmes are intended to support and enhance a greater degree of self-confidence in teaching accounting to teacher learning instil in them. In this case, the initial teachers learn from their practice and from the culture and norms of the unique school settings in which they have been placed and interact with those cultures. It is also worth noting that while pre-service teaching appears to most people as the first stage of teaching accounting career, the informal phase of teaching learning begins much earlier. The first stage in the learning to teach process is known as observation apprenticeship, the time when one is a student studying his or her teachers. Thus, the formal Pre-Service Teacher Education (PSTE) is the second stage describing the period in which a prospective teacher participates in and completes a formal teacher preparation programme allowing him or her to acquire the knowledge (both content and pedagogy), skills, and attitudes to be an effective teacher.

PSTE is followed by induction, that refers to a teacher's first year of career. Lastly, learning to teach is an ongoing cycle distributed across one's teaching career through continuing professional development (CPD). CPD refers to the participation of teachers in in-service training or professional opportunities to update and improve knowledge, skills and qualifications (du Plessis & Muzaffar, 2010). Pre-service teacher education programmes are the first form of professional study that individuals complete to enter the teaching profession of accounting. These programmes typically consist of a mixture of

teaching theoretical knowledge and a field-based practice (called a practice) experience. Education systems and the general public around the world desire and demand that their teachers be able to teach an increasingly diverse population of students and an evolving curriculum (Kind, 2014; Roofe & Miller, 2013). High quality teaching has been described as having the greatest impact on the success of students and their ability to successfully engage in society (Hattie, 2012). The standard of training received by PSTE programmes affects the practice, performance and career engagement of accounting teachers (Eren & Tezel, 2010; Liang, Ebenezer & Yost, 2010; Roness, 2011).

Therefore, the level of teaching and learning that takes place in the classroom depends on and represents the standard of the PSTE programmes. Because student achievement is highly dependent on teacher quality, which in turn depends on the quality of PSTE programmes. PSTE services are, from a wider viewpoint, part of what teaching experts term a continuum of learning to teach (Schwille, Dembélé, Schubert, & Planning 2007). In addition, many pre-service and in-service teachers believed that their accounting experience had the greatest effect on teaching learning (Adoniou, 2013; Hastings, 2010) and pre-service and in-service teachers often believed that in-school contexts permitted immersion in ‘practical, true and immediate’ teaching contexts, while the university context was often seen as ‘theoretical and remote’ (Allen, 2009, p. 653). However, some recent studies have given contrary evidence to the extent that preservation teachers were pleased with the degree to which their experience in pre-service teacher education prepared them for teaching (Hammerness et al., 2012; Ingvarson, Beavis & Kleinhenz, 2004). It is therefore important to examine how pre-service teachers may be subjected to similar

experiences in pre-service teacher education, and yet have such sharply contrasting evaluations of their experiences. The pre-service programmes are also seen as foundational building blocks for career-long professional development as part of this continuum (Darling-Hammond, 1996). The PSTE programmes are regulated by the governments in most developing contexts and implemented by institutions accredited by the education ministries to license and certify teachers. Accreditation processes are typically designed to ensure that the PSTE programmes align with the teacher certification / licensing policies and standards. Because the policies and standards of teacher certification vary from country to country, PSTE programmes also vary in duration and content as well as in the nature of teaching practice. Pre-service accounting teachers enter teacher education programmes with a variety of experiences and knowledge challenged or affirmed by learning opportunities in their courses and on practical experience (Cheng, Chan, Tang, & Cheng, 2009; Loughran, Mulhall, & Berry, 2008; Rinke, Mawhinney, & Park, 2014). Pre-service teachers' prior experiences are significant because they affect behaviour, motivation, attitudes, values, perceptions and contribute to the quality of experience (Brownlee et al., 2011; McInnis, James, & Hartley, 2000; Rinke et al., 2014).

Cook, Stephen and Charles (2004) also argued that teaching practice provides career-related direction, practical experience and interpersonal skills to pre-service accounting teachers. For Furco (1996), teaching practice primarily helps pre-service teachers in service activities to provide them with hands-on experience that enhances their learning or understanding of issues relevant to a particular study area. It also helps pre-service teachers bridge the

gap between the process of academic learning and the practical reality (Lam & Ching 2007). Mensah (1991) conducted a study on organisation and supervision in Ghana and his study concluded that teaching practice is generally meant to provide opportunities for student teachers to develop and evaluate their skills in the major teaching fields. Among other things, Mensah (1991) specifically reported that teaching practice is to test the professional knowledge, understandings and skills of trainees, to develop personal and professional skills under optimum conditions, and to assess their skills and readiness to enter the teaching profession. Gower and Walters (1983) pointed out in the same vein that teaching practice is to provide the trainee with an opportunity to test strategies, to encourage them to address the teaching situation under supportive guidance, and to provide them with an opportunity to assess and constructively criticize the teaching situation. The pre-service teachers reported in a study conducted by Nevett (1985) that teaching practice had bridged the gap between classroom theory and world of practice. Therefore, the curriculum of teaching practice is viewed as a beneficial way of acquiring specific skills where practical experience assists and complements the theoretical studies gained in classrooms (Mihail, 2006). Knechel and Snowball (1987) noted that teaching practice was found to examine the performance of student trainees in their professional competencies.

The pre-service and in-service teachers have very little cross-cultural history, expertise or experience (Kumar & Hamer, 2012). Other studies have often revealed that pre-service teachers harbor stereotypical views of various student attitudes towards school and learning (Decastro-Ambrossetti & Cho, 2011; Kumar & Hamer, 2012; Ryan et al., 2009), limited visions of

multicultural teaching, and many pre-service teachers are unsure and apprehensive about teaching various students (Wooltorton & Down, 2004; Ryan et al., 2009; Sharplin, 2002). Sleeter (2001, p. 95) also refers to this as ‘color blindness’ and portrays a learning disability view which suggests that some pre-service teachers are of the opinion that some students have personal histories and preconceived abilities based on race, gender and socio-economic background that predispose them to learning difficulties. Pre-service teachers, therefore, may often think that any learning difficulties are with the learner (McKay, Carrington & Iyer, 2014). Several studies have found that pre-service teachers tend to have lower standards of students from diverse backgrounds, affecting the delivery of instruction to pre-service teachers (Darling-Hammond, 2006; Decastro-Ambrossetti & Cho, 2011; Jordan, 1995; Kumar & Hamer, 2012; Lowery & Speed, 2002). Although teaching practice is very essential to teacher education programme, it faces a number of challenges. In a study, Adekunle (2000) identified inadequate time and attitude of student teachers towards the teaching practice programme which often results in pre-service teachers not acquiring the intended skills, trust and knowledge necessary to cope with the situation in the classroom. Nwanekezi, Okoli and Mezieobi (2011) investigated the attitude of student teachers towards teaching identified inadequate preparation of students for teaching practice, lack of the necessary equipment, facilities and exercise materials, poor learning environment in relation to poor ventilation, congestion in the classroom and short-term exercise.

Empirical Review

This aspect of the literature reviews previous studies that have been conducted and are in line with the objectives of the current study. Thus, to

explore pre-service accounting teachers' self-efficacy in teaching and to find out whether factors such as gender, and prior teaching experience had any influence of the teachers' self-efficacy. The empirical review was guided by the research questions and hypothesis that were formulated for the study.

Efficacy in Instructional Strategies

Chacon (2005) assessed the self-efficacy beliefs among English as a Foreign Language teachers in selected schools in Venezuela. The study contained both descriptive and correlational studies with interview serving as one of the means of obtaining the data. Data was also gathered through a survey conducted with 100 teachers. The short version of the Teacher Sense of Efficacy Scale (Tschannen-Moran & Hoy, 2001) was adapted and used to measure the efficacy of management activities, commitment, and teaching. The instrument was on a 9-point Likert scale. The results indicated that teachers' efficacy of instructional strategies ($M=7.13$) was higher as compared to efficacy for management ($M=7.00$) and engagement ($M=6.59$).

Again, Gürbüzürk and Şad (2009) conducted a study which aimed at investigating the student teachers' traditional versus constructivist educational beliefs and their sense of self-efficacy by some variables: gender, grade, and department. Their study also examined the relationship between the variables. 3817 student teachers in Faculty of Education at İnönü University during the first semester of 2007-2008 academic year comprised the study population. The sample of the study comprises 411 students chosen using proportional stratified sampling technique. From the study, it was revealed that self-efficacy in instructional strategies was rated higher, while self-efficacy in classroom management and self-efficacy in student engagement followed.

In furtherance, Shaukat and Iqbal (2012) conducted a study involving teachers from four public schools in Lahore which made up of 108 male and 90 female. The Teachers' Sense of Efficacy Beliefs scale (Tschannen-Moran & Hoy, 2001) was the main instrument used in the data collection process. Results from the study indicated that the respondents were highly efficacious in instructional strategies followed by student engagement and classroom management respectively.

Al-Alwan and Mahasneh (2014) collected data on efficacy in instructional strategies from 679 teachers and 1,820 students at primary and secondary schools in Jordan. It was found out that “the convictions of teachers in their ability to teach students and affect the success of students are very good measures of effectiveness in teaching”. Also, teachers with a good sense of efficacy “exhibit high levels of preparation, management, coordination, are open to innovative ideas and are more likely to experiment with new approaches to better serve the needs of their students” (Al-Alwan & Mahasneh, 2014, p. 176). The report indicated that when taught using a variety of techniques and target setting, students understand subject matter. Finally, findings showed that there were no major variations in their degree of self-efficacy in instructional strategies between male and female teachers (Al-Alwan & Mahasneh, 2014).

Epstein and Willhite (2015) in their study addressed teacher efficacy in an Early Childhood Professional Development School (PDS). The PDS experience offers mentor teachers an opportunity to share their experiences with teacher candidates over extended placements, usually for more than 100 hours. Pre-school teachers through fourth grade participated in pre and post-surveys, as well as a focus group discussion. Analysis revealed high efficacy level across

instructional and management aspects of teaching but relatively weaker confidence among teachers in helping families support the success of their children.

Efficacy in Student Engagement

Pendergast, Garvis and Keogh (2011) conducted a study at the Griffith University involving Pre-service Teachers. In the initial survey involving of 175 samples, the Teacher Sense of Efficacy Scale (Tschannen-Moran & Hoy, 2001) was administered under the sub-scales; Instructional strategy, Classroom management and Student Engagement assessed along a 9-point continuum. Pre-service teachers were highly productive in student engagement (M=7.42), accompanied by classroom management (M=7.41) and instructional strategy (M=7.36) according to the findings made by this study. The overall teacher efficacy was relatively high (M=7.40).

Sarfo, et al (2015) studied the relationship between gender and self-efficacy beliefs in instructional strategies, classroom management and student engagement among senior high school teachers in Kumasi Metropolis of Ghana. Specifically, descriptive cross-sectional survey design was used to determine the levels of self-efficacy beliefs among the teachers alongside the relationship between gender and the efficacy levels. The sample included 259 male and 178 female teachers who were randomly drawn from both private and public senior high schools. Teachers' Sense of Efficacy Scale (TSES) was used to collect data from the respondents on a 5-point Likert scale. Considering the findings generated, it was revealed that generally teachers scored the highest on the student engagement (M=35.05) aspect followed by the classroom management (M=33.82) aspect and lowest been instructional strategies (M=30.51) aspect.

Sevimel and Subasi (2018) conducted a study on the factors affecting teacher efficacy perceptions of Turkish Pre-service English Language teachers. The study used a mixed methods design, and collected the relevant data from 113 respondents majoring in English Language Teaching at a state university in Turkey. From the analysis in the subscales of the efficacy scale, close mean scores were reported. The respondents felt efficacious in classroom management, instructional strategies and student engagement. The subscales were ranked in the order of highest to the lowest.

Boateng and Sekyere (2018) conducted a study that explored the effectiveness beliefs of in-service teachers in engaging with pupils. 299 kindergarten teachers in Ghana's Kumasi metropolis, were chosen from both public and private kindergarten schools as the appropriate sample size. The study adopted and employed the pupil engagement subscale of the Ohio State Teacher Efficacy Scale (OSTES) developed by Tschannen-Moran and Hoy (2001) as survey instrument on a 6-point Likert scale. Results of the study revealed that kindergarten teachers in the Kumasi metropolis of Ghana have high efficacy beliefs in pupils' engagement ($M=4.39$).

In a recent study by Yibo (2019), she investigated and explored the self-efficacy of pre-service management teachers in teaching their major (management) subject at the Senior High School level. Adapted questionnaire called Teacher Sense of Efficacy Beliefs (TSEBs) Scale was used to collect data from 230 pre-service management teachers. It emerged that most pre-service management teachers have a high Sense of Efficacy in student engagement ($M=3.37$). Again, it was found that most pre-service management teachers have a high Sense of Efficacy in instructional strategies ($M=3.55$). Further, it was

found that most pre-service management teachers have a high sense of efficacy in classroom management ($M=3.57$).

Efficacy in Classroom Management

Mcneely and Mertz (1990) analyzed the actions of 11 high school teachers in a wide variety of subject fields. Throughout the initial stage of the course, pre-service teachers who had a strong sense of self-efficacy were thorough planners and used a range of exercises in each class. By the end of their teaching experience, these teachers saw their students as their enemies, concentrated on managing student actions, and taught lessons that allowed the teacher to be in full control (Mcneely & Mertz, 1990). High self-efficacy has been found to promote positive behaviours and practices in teachers, but if teachers lack management skills, an effective classroom may be replaced by a dictatorship (Mcneely & Mertz, 1990).

A research carried out by Baker (2005) suggested that a relationship exists between self-efficacy and the willingness and capacity of teachers to handle demanding students. According to the study, the self-efficacy of teachers when coping with behavioural issues posed by students with an emotional or behavioural disability (EBD) is usually lower than that of students who are not affected (Baker, 2005). This information is vital because self-efficacy is directly related to the behaviour of a teacher in the classroom (Guskey 1988; Milner 2002), and the number of EBD students in the mainstream classroom is increasing.

Sak (2015) performed a random sample study of 451 Turkish Preservice teachers, 231 of whom were female. Throughout the Turkish community, early childhood education is usually a female-dominant profession. Study

respondents responded to the Turkish-language version of the Teachers' Sense of Efficacy Scale (TTSES). The research findings indicated that Turkish teachers were highly efficacious in classroom management, followed by student engagement and instructional strategies respectively.

With a sample size of 1430 practising teachers, Klassen and Chiu (2010) revealed in a study that practising teachers scored relatively high in their classroom management self-efficacy ($M=7.56$), followed closely by instructional strategies self-efficacy ($M=7.55$) and student engagement self-efficacy ($M=6.87$). The study involving two scholars employed the teacher self-efficacy scale under the sub-headings, instructional strategies, classroom management, and student engagement.

Cobbold and Boateng (2016) investigated kindergarten teachers' efficacy beliefs in classroom management. The sample size was 299 teachers from both public and private kindergarten schools located in Ghana's Kumasi metropolis. The teachers' effectiveness beliefs about their classroom management activities were assessed on a 6-point Likert scale questionnaire. Findings from the study indicated that kindergarten teachers in the study area had high efficacy beliefs ($M= 4.23$, $SD=1.234$) in classroom management practices.

This suggests they can confidently organise and execute courses of action necessary to maintain order in the classroom. The study also showed that teachers in the kindergarten felt less confident in their ability to prevent a couple of problem pupils from disturbing a whole class. This seems to suggest that they are more capable of handling the behaviour of pupils as a group than of managing individual pupils' unique behaviours.

A careful glance at the studies cited shows that, there is no empirical study about pre-service accounting teachers' self-efficacy in teaching cost accounting. It is necessary to establish cost accounting has a unique theoretical underpinning which is absolutely different from other subject areas. This buttresses the argument of Ross, Cousins, and Gadella (1996) that teachers' self-efficacy level depends upon the subject matter and the particular group of students they worked with each period. This suggests that the uniqueness of every subject matter will result in different efficacy level of teachers giving a strong ground to conduct this study.

Sources of Self-Efficacy

In his study, Wah (2007) sought to investigate the major sources of influence that contribute to teacher self-efficacy among pre-service teachers, and the relative strength of these sources in teacher self-efficacy predictions. This research uses a survey method to explore the relationships between various influence sources and teacher self-efficacy. Respondents were Graduate Preservice Teachers' Programme Pre-service instructors. Multiple regression analysis revealed that teacher self-efficacy was key predictors of mastery experience, physiological excitement, and verbal persuasion. The results of the final regression model revealed that 52% of the variance in teacher self-efficacy was explained by the combined effect of all predictor variables.

Among all other sources of influence on teacher self-efficacy, mastery experience has the highest overall mean scores ($M = 6.72$). Mastery experience has contributed to teacher self-efficacy by the most unique variance. It also has the most total effect on the self-efficacy of teachers. Mastery experience (36.7% of its total effect) had a significant direct influence on teacher self-efficacy.

Tschannen-Moran and McMaster (2009) tested the potency of different sources of beliefs about self-efficacy in a quasi-experimental study. Respondents were primary school teachers at 9 schools who completed surveys of their self-efficacy beliefs and level of adoption of a new teaching strategy for novice readers before and after engaging in 1 of 4 professional learning frameworks addressing the same teaching strategy with the efficacy-relevant feedback rates. Results indicated that the professional development format which supported mastery experiences through follow-up coaching had the greatest effect on self-efficacy beliefs for reading instruction as well as implementation of the new strategy.

Joet, Usher and Bressoux (2011) assessed the impact of Bandura's (1997) theorized origins of self-efficacy on the academic and self-regulatory beliefs of 395 elementary school students in France, investigating whether a substantial portion of the variance in self-efficacy could be explained in the context of the classroom, and evaluating whether these origins vary as a function of gender. The research adopted a scale of 24 scale created by Lent et al. (1991) and subsequently adapted by Usher and Pajares (2006). Hierarchical linear modeling showed that the self-efficacy of mathematics was predicted by mastery practice, social persuasions and mean self-efficacy at the classroom level. French auto-efficacy projected mastery practice, social persuasions, physiological state, and mean self-efficacy at the classroom level.

For Mathematics and French respectively, the correlation co-efficient for mastery experience was 0.79 and 0.76, and a mean of 2.92. Boys outperformed girls in mathematics, and showed higher self-efficacy in mathematics, self-regulating efficiency, mastery experience, social influence,

and lower physiological excitement. Mastery experience was the most important source of self-efficacy in student mathematics, accounting for a large portion of the variance over and above the impact of prior achievement, which was used as a guide. Girls perceived less experience of mastery in Mathematics than boys did.

In 2014, Wangeri and Otanga explored demographic and contextual predictors of Personal Teacher Efficacy and the extent to which they determine teachers' choice of either traditional or innovative teaching techniques. The study was conducted among a convenient sample of 80 primary school teachers (70.9% female and 29.1% male) attending a degree programme at Kenyatta University in Mombasa campus, Coast Province, Kenya. A series of multiple regression analyses was done on data collected. Verbal persuasion and mastery predicted personal teacher efficacy. Mastery significantly predicted use of innovative techniques in teaching. Mastery had a weak positive relationship with teacher efficacy though the relationship was significant ($R=.199$, $p=.044$). It contributed 4% of variance in teacher efficacy. When mastery was added to the hierarchical regression equation the model accounted for 10.1% of variance in teacher efficacy, and was a significant predictor $F(1.75) = 4.835$, $p<.05$.

Again, Arslan (2019) investigated the predictive power of the sources of self-efficacy of prospective teachers on their teaching self-efficacy and attitude towards the teaching profession. The study's design was correlational research. The study was conducted in a 2017-18 academic year on 315 prospective teachers studying pedagogical education in training. Instruments were "Prospective Teachers' Self-Efficacy Sources Scale", "Teaching Self-Efficacy Scale" and "Attitude Scale of Teaching Profession". The data was analyzed

using methods of Pearson Product Moment Correlation Coefficient and PATH analysis. Results indicated that emotional states, mastery experience, and verbal persuasion were important predictors of self-efficacy teaching by prospective teachers, and attitudes towards teaching profession. The highest correlated source with self-efficacy was the emotional states.

Ntarmah, Gyan, Gyedu, and Cobbinah (2019) conducted a study on the predictive power of teacher-efficacy beliefs sources on the effectiveness beliefs of economics teachers in implementing the SHS Economics curriculum. Random selection of 123 SHS Economics teachers were surveyed for the study. The study revealed that mastery experiences appeared to have the strongest and most positive predictive power of the efficacy beliefs of economics teachers in implementing the SHS Economics curriculum but such predictive power is not significant under the prevailing teacher features of SHS Economics teachers in the region. Once again, social persuasions and physiological states remained the primary sources for the efficacy beliefs of economics teachers for effective teaching practices and classroom management while vicarious experiences have the strongest predictive power on the effectiveness of economics teachers in the engagement of students. Mastery experiences as source of teachers' efficacy beliefs significantly influence economics teachers' efficacy beliefs ($b=0.213$, $p<0.05$).

Gender Difference and Teacher Self-Efficacy

Gurbuzturk and Sad (2009) observed significantly differing levels of self-efficacy among male and female respondents. It has been found that female respondents have slightly higher self-efficacy scores than the male respondents. The study sample consists of 411 student teachers selected using proportional

stratified sampling technique in the Faculty of Education at some university. Respondents were given “Teachers Belief Survey” and “Teachers’ Sense of Efficacy Scale” on a 9-point Likert scale. The mean score from the respondents obtained was 161.72 (SE=53.00, CM=54.20, and IS=54.52). In terms of gender, female respondents (M=163.59) scored higher than the male respondents (M=159.59) Again, considering the descriptive, female students (M=55.16) performed higher than their male counterparts (M=53.78). Female respondents were found to have significantly higher student engagement (M=53.99) than those of male respondents (M=51.88). Again, classroom management was no different as the female respondents (M=54.43) scored higher than their male counterparts (M=53.93).

In line with the preceding study, Siaw-Marfo (2011) investigated on the self-efficacy perceptions of Social Studies teachers in relation to the teaching of Social Studies in Senior High Schools in the Greater Accra Region of Ghana. Descriptive cross-sectional survey was adopted for the study. Multistage sampling procedure was employed to select a sample of 153 Senior High School Social Studies teachers. Descriptive and inferential statistics were employed to analyse the data. The findings revealed the self-efficacy perceptions of the Social Studies teachers. The descriptive statistics obtained indicated that male social studies teachers rated their level of efficacy (M=92.80; SD=8.37) higher than female social studies teachers (M=91.15; SD=10.37). The independent samples t-test did not reveal significant differences in the perception of teachers’ self-efficacy based on their gender ($t = .956$, $df = 130$, $p = .341$ two-tailed probability < 0.05). This implies that there was no significant difference

between male and female social studies teachers' self-efficacy perception in teaching social studies.

The results of the previous studies were endorsed by the study conducted by Sarfo, Amankwah, Sam, and Konin (2015). In Kumasi Metropolis of Ghana, they investigated the relationship between gender and self-efficacy beliefs in instructional strategies, classroom management and student engagement among senior high school teachers. The sample included 259 male and 178 female teachers, randomly selected from both the private and public high schools. The Teachers' Sense of Efficacy Scale (TSES) was used on a 5-point Likert scale to collect data from the respondents. Using descriptive and inferential statistics, the data collected were analysed.

Considering the findings, the independent samples t-test results show no significant gender differences ($t(433) = -1.459$; $p = .145$) among the teachers' self-efficacy. Based on the descriptive scores, female teachers have relatively higher ($X = 33.48$; $SD = 6.16$) self-efficacy than their male counterparts ($X = 32.77$; $SD = 6.05$). Furthermore, in terms of the subscales, the independent samples t-test scores show a statistically significant difference between male and female teachers in relation to their instructional strategies' efficacy ($t(433) = -2.374$, $p = .018$). The descriptive statistics obtained indicate that on average, female teachers have a greater efficacy of instructional activities ($X = 31.32$; $SD = 5.61$) than male teachers ($X = 29.70$; $SD = 5.86$). On the other hand, the efficacy of the classroom management and student engagement did not differ between male and female teachers. However, based on the descriptive statistical scores, female teachers have a higher efficacy in classroom management ($X = 35.77$; $SD = 6.92$) than male teachers ($X = 31.87$; $SD = 5.84$), whereas male

teachers have a better efficacy in student engagement ($X = 36.75$; $SD = 6.46$) than female teachers ($X = 33.34$; $SD = 5.94$).

Ahmad, Khan and Rehman (2015) did not reveal anything contrary to Sarfo et. al (2015) and Gurbuzturk and Sad (2009). They investigated at Attock, Pakistan, the sense of efficacy among male and female teachers. Efficacy of teacher is a simple idea with substantial implications. The study sample consisted of 70 respondents from District Attock, composed of 35 females and 35 male elementary school teachers. It was an analysis of the sort of survey. A questionnaire on a 5-point Likert scale of teacher efficacy was developed in Urdu Language based on Tschannen- Moran and Hoy, (2001). Female teachers ($M = 79.12$) have greater self-efficacy than males (75.23). Female teachers ($M = 39.20, 35.30, 36.40$) have higher self-efficacy than males ($M = 37.13, 32.19, 34.13$) on efficacy to affect classroom management, student teaching activities, and subscales of engagement, respectively. Female teachers performed higher in their self-efficacy due to their high awareness than male teachers in the Attock district's public elementary schools.

Again, Shaukat, Abiodullah and Rashid (2011) conducted a study to classify the views of prospective teachers about knowledge seeking and responsible at postgraduate level action towards the community. The key focus in the study was to test the beliefs of prospective male and female teachers within various disciplines regarding knowledge finding and responsible conduct towards the environment. Responded to this research was a group of 128 prospective teachers enrolled in science teacher education programmes. In summary, the study found that male teachers typically maintain sticker

discipline in the classroom and control students' disruptive behaviours as compared to what female teachers do.

Shaukat and Iqbal (2012) conducted a study assessing the self-efficacy of teachers on three subscales; student participation, teaching activities and classroom management. The study's main goal was to determine the self-efficacy of the teachers on these subscales in relation to gender, age, professional qualification, school status and nature of work. A convenient sample of 108 male and 90 female teachers from four public schools in Lahore was selected for this purpose. Teachers' Sense of Efficacy Beliefs scale (Tschannen -Moran & Hoy, 2001) was administered on a 9-point Likert scale. Results showed no significant differences in male and female teachers for subscales of student engagement and teaching practices, but male teachers ($M = 27.54, SD = 4.37$) tended to have an edge over female teachers when it comes to classroom management ($M = 26.28, SD = 3.91$). So, they concluded that male teachers are more likely than female teachers to handle their classroom better.

In a study involving 102 teachers of Malaysian English as a Second Language (ESL), Hong, Chai, Tan, Hasbee and Ting (2014) discovered that male teachers have a far higher computer self-efficacy than their female counterparts. A questionnaire was the principal tool used in the process of data collection. The findings of this study show that the ESL teachers in the English classroom have a moderate level of computer self-efficacy, attitudes to computer use and computer use. Male teachers have a much higher self-efficacy of the computer than the female.

In a study that examined perceived efficacy among English foreign language teachers in middle schools in Venezuela, Chacon (2005) recorded no

link between teachers' self-efficacy and gender. The research examines English as a foreign language teacher's self-efficacy belief in selected schools in Venezuela. As well as interviews, the study included both descriptive and correlational analyses. Data was gathered through a survey conducted with 100 teachers. The Teacher Sense of Efficacy Scale (Tschannen-Moran & Hoy, 2001) has been used to measure the efficacy of management practices, engagement, and instruction. Interviews were performed with a purposeful survey, and findings also showed that the efficacy of instructional activities by teachers was higher than classroom management and student engagement. The respondents judged their ability to motivate students to learn English as low as they perceived themselves to be more able to design instructional strategies, provide explanations, assess students and manage student behaviour.

In support of Chacon (2005), Cubukcu (2008) examined the connection between self-efficacy and the foreign language that found the self-efficacy beliefs of teachers are not significantly different in gender terms. 100 respondents joined the study and they were administered the Foreign Language Learning Anxiety Scale and the Self Efficacy Scale. The results show that both aspects are uncorrelated and in terms of the anxiety level and self-perception ratings of these junior teacher trainees, gender plays no significant role.

The revelation by Karimvand (2011) was no different from the results of the preceding studies. He investigated the effects of the gender of teachers and their interaction effects on the self-efficacy of Iranian teachers at the EFL. To this end, the TEBS-Self (Teachers' Efficacy Beliefs System- Self) questionnaire was used (Dellinger, Bobbett, Oliver, & Ellett, 2008). It was given out to 180 teachers in the EFL. Ninety-four of them had taught less than or

equivalent to three years and eighty-six had taught more than equivalent to three and a half years. Through regression analysis, gender was found to have no significant interaction effect on the effectiveness of the respondents.

Finally, Odanga, Raburu, and Aloka (2015) and Karimvand (2011) share a similar view. Odanga, et al. (2011) researched the influence of gender on the self-efficacy of teachers in Kisumu County, Kenya's public secondary schools. The research was led by Bandura (1986) Social Cognitive Theory. The research used the mixed approach of methods in which a concomitant framework of triangulation was used. In 143 public secondary schools, the target population was 1790 teachers from whom a sample size of 327 teachers was drawn using stratified random sampling. Data collection was done using questionnaires and interview schedule. The results of MANOVA revealed that there was no statistically significant gender influence on the self-efficacy of teachers, but the qualitative results revealed that gender had an influence on the teachers' self-efficacy in co-educational and boys' schools.

Considering the descriptive, the scores of both male and female respondents varied. Female respondents ($M=33.97$) scored higher with student engagement than their male counterparts ($M=33.95$). Female respondents ($M=34.44$) scored with the instructional strategy whilst their male counterparts scored less ($M=34.08$). Finally, female ($M=34.39$) scored higher with the classroom management than their male counterparts ($M=33.64$).

From the analysis, it is not clear that there is any gender difference in the teachers' self-efficacy. Some studies have revealed that there is no gender disparity in the self-efficacy of teachers (Chacon, 2005; Cubukcu, 2008; Karimvand, 2011; Siaw-Marfo, 2011; Odanga, Raburu & Aloka, 2015) and an

equally high number of studies have reported a discrepancy (Gurbuzturk & Sad, 2009; Sarfo, Amankwah, Sam & Konin, 2015; Hong, Chai, Tan, Hasbee & Ting, 2014; Shaukat & Iqbal, 2012; Shaukat, Abiodullah & Rashid, 2011). Also, those studies which found the gender difference between the self-efficacy beliefs of teachers are inconclusive. Several studies have shown that male teachers have greater self-efficacy than their female counterparts, whereas other studies have shown contrary observation (Hong, Chai, Tan, Hasbee & Ting, 2014; Shaukat & Iqbal, 2012; Shaukat, Abiodullah & Rashid, 2011).

Prior Teaching Experience and Self-Efficacy

Karimvand (2011) examined the effects of years of teaching experience and gender, and their interaction effects on the self-efficacy of Iranian EFL teachers. To this end, the TEBS - Self (Teachers' Efficacy Beliefs System - Self) questionnaire was used (Dellinger, Bobbett, Oliver, & Ellett, 2008). It was given out to 180 teachers in the EFL. 94 of them taught less than or equal to three years (G1) and 86 taught more than or equal to three and half years (G2). It was found through regression analysis that the teaching experience had no major impact on the efficacy beliefs of the respondents, and that G2 had slightly more optimistic expectations of effectiveness than G1.

Again, Sam, Konin, Amankwah and Aboagye (2015) as part of their focus, explored the influence of teaching experience on the sense of self-efficacy beliefs among Senior High School (SHS) teachers in the Kumasi metropolis of Ghana. Teachers' Sense of Efficacy Scale (TSES) developed by Tschannen-Moran and Hoy (2001) was personally administered to collect data from 437 respondents who were randomly selected for the study. From the

analysis, it was revealed that teaching experience has no influence on the efficacy of teachers.

Sam et al. (2015) conducted a study on the subject in support of the results of Alrefaei (2015); “Teachers’ Sense of Efficacy: Examining the Relationship of Teacher Effectiveness and Student Achievement”. The purpose of this study was to investigate which characteristics of the teachers have an impact on the sense of efficacy of the teachers. Two teacher-related characteristics were examined: the years of teaching experience for teachers and the highest degree for teachers. 62 mathematics and science teachers from three school districts in Northwest Arkansas participated in the event. The short TSES version was used, scored on a 9-point Likert scale. When examining teachers’ sense of efficacy based on their teaching experience, no differences in teachers’ efficacy were found.

Contrary to the studies examined earlier, Mertler (2004) compared pre-service and in-service teachers on ‘assessment literacy’ and in-service teachers scored significantly higher than pre-service teachers. These findings may be attributed to the experiences that teachers in service have gained in addressing through difficult circumstances in schools and classrooms. This will help the experienced teachers develop strong positive feelings to effectively accomplish their assigned tasks. Experiential learning studies have shown that learning takes place through direct experiences as well as meaningful reflection on those experiences (Hui & Cheung, 2004; Zuber-Skerritt, 2002 as cited in Cheung, 2008). As mentioned, teachers are able to see, experience and handle different situations with more years of teaching experience and thus reflect critically on

these situations, which can help them grow and handle similar situations better or more maturely the next time they occur, hence their higher efficacy levels.

Cheung (2008) revealed that the amount of years of teaching experience appeared strongly linked to teacher efficacy. The more the instructor is trained, the higher the level of efficacy. He compared the teacher efficacy of Hong Kong and Shanghai in-service primary school teachers and described the number of years of teaching experience as one factor that affected teacher efficacy. Similar to other research (Imants & De Brabander, 1996; Lin et al., 2002, as cited in Cheung, 2008), his study showed that teaching experience was linked to the perceived self-efficacy and school effectiveness of the teachers.

A research by Siaw-Marfo (2011) buttressed the findings of Mertler (2004) and Cheung (2008). Siaw-Marfo (2011) investigated the self-efficacy perceptions of Social Studies teachers in relation to the teaching of Social Studies in Senior High Schools in the Greater Accra Region of Ghana. Descriptive cross-sectional survey was adopted for the study. Multistage sampling procedure was employed to select a sample of 153 Senior High School Social Studies teachers. Descriptive and inferential statistics were employed to analyse the data. The findings revealed the self-efficacy perceptions of the Social Studies teachers. The descriptive statistics obtained indicated that experienced social studies teachers rated their level of efficacy ($M=94.26$; $SD=6.90$) higher than less experienced social studies teachers ($M=88.50$; $SD=11.27$). The independent samples t-test revealed significant differences in the perception of teachers' self-efficacy based on their teaching experience ($t = 3.104$, $df = 130$, $p = .003$ two-tailed probability < 0.05). It was revealed that, the more experienced the teacher is, the higher his efficacy level and a vice-versa.

One cannot confidently claim from the analysis that there is any difference in efficacy belief between teachers with higher experience and those without. Some studies revealed that there was no difference between teachers' experience and their self-efficacy (Sam, Konin, Amankwah & Aboagye, 2015; Alrefaei, 2015; Karimvand, 2011) and equally good number of studies reported that there was a difference (Cheung, 2008; Mertler, 2004; Siaw-Marfo, 2011). It was therefore apparent that, a current study should be undertaken, addressing the loopholes in the earlier studies and providing a confirming finding.

Summary of Literature Review

The issue of teacher efficacy is a widely known construct considering its relation to effective teaching. It is founded on the social cognitive theory by Bandura. Bandura, among other notable scholars, measured teacher efficacy on different levels. Prominent among such measures is the teacher self-efficacy scale (TSES) by Tschannen-Moran & Hoy (2001). The TSES measured teacher self-efficacy on instructional strategies, classroom management and student engagement. The empirical review also revealed teachers' efficacy levels based on the TSES and some inconsistencies in existing literature. The influence of gender and prior teaching experience of teachers on their self-efficacy followed inconsistent trends. It is therefore the expectation of the researcher to remediate these inconsistencies.

CHAPTER THREE

RESEARCH METHODS

Overview

This chapter describes the research methods employed in assessing pre-service accounting teachers' level of self-efficacy in teaching cost accounting. It includes the research design, population, respondents, data collection instrument, sources of data, validity and reliability of the instrument, data collection procedures, data processing and analysis and a summary of the chapter.

Research Design

The study adopted the descriptive cross-sectional survey design to investigate pre-service accounting teachers' level of self-efficacy in teaching cost accounting. Considering the relatively large respondents for the study, Pinsonneault and Kraemer (2003) indicated that the survey design provides the best means to reach the respondents. Again, Aborisade (1997) indicated that the descriptive cross-sectional survey design is suitable when the researcher is interested in studying certain characteristics, attitudes, feelings, beliefs, motivations, behaviour, opinions of a population, which may be large. This is further buttressed by Salant and Dillman (2004) who asserted that descriptive cross-sectional surveys can be used to assess the views of individuals on a phenomenon. In this study, the self-efficacy of pre-service accounting teachers was assessed to determine the extent to which they think they possess the ability and skill in teaching cost accounting. It is therefore appropriate since beliefs and opinions can easily be assessed through survey design.

Also, Brewer (2009) indicated that descriptive cross-sectional survey designs involve studying and gathering information from or about groups of people in their natural occurrences without manipulating variables, and as such, it justified the use of the descriptive cross-sectional survey design. This is because, the aim of the researcher was to find the present conditions of the respondents without the manipulation of the variables. Osuala (2001) is also of the view that descriptive cross-sectional surveys are versatile and practical, especially, to educators in that they identify present conditions and point to present needs. Osuala goes on to say that descriptive cross-sectional survey is basic for all types of research in assessing the situation as a pre-requisite for conclusions and generalizations. Osuala's position confirms that the design selected is appropriate for this study. This is because the present condition of the pre-service accounting teachers in relation to their self-efficacy in teaching cost accounting is what is being assessed.

Again, Ary, Jacobs, and Razavieh (1990) explained that descriptive cross-sectional survey design helps to obtain information concerning the current status of phenomena. They are directed towards determining the nature of a situation, as it exists at the time of the study. It can be inferred that the current self-efficacy of pre-service accounting teachers in teaching cost accounting is under consideration hence the choice of descriptive cross-sectional survey design is appropriate

The descriptive design was chosen because it has the advantage of producing good amount of responses from a wide range of people. At the same time, it provides a meaningful picture of events and seeks to explain people's perceptions and behaviour on the basis of data gathered at a point in time

(Fraenkel & Wallen, 1993). Also, it has the potential of providing a lot of information that could be gathered from the respondents.

However, descriptive cross-sectional survey design may produce unreliable results because they delve into private matters that people may not be completely truthful about. In the current study, the self-efficacy level of the respondents is being sought which the respondents may not be truthful about. It further commits the respondents to put into writing their ability to deal with situations they may confront in teaching cost accounting which is an entirely private information (Seifert & Hoffnung, 1991). Again, the descriptive cross-sectional survey sometimes provides results that can be influenced, and at times biased (Salant & Dillman, 2004). Despite these disadvantages outlined, the design suits best for the study.

Population

The population for the study was final year pre-service accounting teachers in the University of Cape Coast for the 2019-2020 academic year. The population was made up 150 pre-service accounting teachers distributed between 107 male and 43 female. These final year pre-service accounting teachers were chosen for the study since they had undergone all the relevant training which provided them with the needed experience for a successful teaching career. They are near completion of the educational programme which makes them more suitable for the current study.

Respondents

All the pre-service accounting teachers were involved in the study (N=150). This was because the population was manageable and the use of the entire population prevents the risk of sampling errors. This census survey

provides a true measure of the population and gives a researcher the opportunity to have an intense study about a problem (Farooq, 2013). Again, detailed information about small sub-groups within the population is more likely to be available; this has the tendency of presenting a highly reliable result (Dorling, 1993).

Data Collection Instrument

The Teacher Sense of Efficacy Scale (TSES) – long form which was developed by Tschannen-Moran and Hoy (2001) and Mastery Experience Sub-Scale (MES) of the Sources of Efficacy Scale by Usher and Pajares (2009) were adapted and used in the collection of the data from the respondents. TSES is a standardized questionnaire designed to measure people's evaluation of their own likely success in teaching under the sub-scales of instructional strategies, student engagement and classroom management while the MES was designed to measure self-efficacy related to academic achievements. The Teacher Self-Efficacy and Mastery Experience Sub-Scale as adapted in this study is referred to as Teacher Self-Efficacy and Mastery Experience Scale (TSEMES). This instrument has the potential for gathering data from a large number of respondents, within a relatively shorter time when the population is easily accessible (Amedahe & Gyimah, 2005). Again, it is appropriate for survey work and also affords the respondents adequate time to give well thought out answers (Kothari, 2004). Kothari again said that large samples can be made use of and thus, the result can be made more dependable and reliable. Also, it offers greater anonymity as there is no face to face interaction between respondents and the researcher. The instrument is less expensive compared to other instruments which offers the researcher some cost savings (Osuala, 2001).

Despite these merits, the instrument has the tendency of providing an untrue result as respondents may not want to provide information seeking to know how they perceive themselves to be efficient in teaching cost accounting (Carter & Williamson, 1996). Also, the absence of open-ended questions does not give room to the respondents to further add their opinion where necessary. They end up only responding to questions given to them without their input.

The original Teacher Sense of Efficacy Scale (Long form) developed by Tschannen-Moran and Hoy (2001) was structured under three sub-scales; Instructional Strategies (IS), Student Engagement (SE) and Classroom Management (CM) containing 8 questions each. TSES was developed on a nine-point likert scale ranging from nothing to great deal. TSES had a reliability Cronbach alpha of .94 (IS = .87, SE = .91 and CM = .90) which showed that the instrument really fits to be used in collecting data on the self-efficacy of teachers.

For the adaptation of the questionnaire, firstly the questions were made more specific by introducing cost accounting lessons instead of the general classroom used in the questionnaire. Again, the framing of the items was changed from questions to statements to enable the respondents to indicate their level of agreement or disagreement to each statement. For example, “How much can you do to control disruptive behaviour in the classroom” was reframed to “I can control disruptive behaviour in cost accounting lessons”. The questions were also re-structured on a five-point likert scale to enable appropriate comparison with the existing studies. Also, an additional item was introduced under the Instructional Strategies sub-scale altering it from eight to nine questions. The researcher introduced a question to obtain data on the level of

knowledge pre-service accounting teachers possess in cost accounting. The question was therefore framed as “I have sufficient knowledge in the cost accounting”.

The Mastery Experience Sub-scale of the Sources of Efficacy Scale originally contains six questions with a reliability Cronbach alpha of .84. For its adaptation for this study, some amendments were made. First, the statements were framed to reflect cost accounting instead of mathematics as contained in the original questionnaire. For instance, “I made excellent grades on math tests” was reframed to, “I made excellent grades in cost accounting test”. Also, an item was deleted from the set of questionnaires since in the opinion of the researcher, it was a mere repetition of an existing question. This therefore presented five questions instead of the original six questions. The researcher wanted a fair ground for an appropriate comparison hence the adapted questionnaire was presented on a five-point likert scale instead of the original six-point likert scale since most of the available studies had the questions structured on a five-point likert scale.

The Teacher Self-Efficacy and Mastery Experience Scale (TSEMES) was presented in five sections. Section A elicited information about the respondents’ demographic characteristics which include gender and prior teaching experience. Section B was made up of 9 questions which measured teacher self-efficacy in instructional strategies. Section C was made up of 8 questions which measured teacher self-efficacy in student engagement while Section D also with 8 questions measured teacher self-efficacy in classroom management. Finally, Section E consisting of 5 questions, measured the mastery experience of the respondents. The TSEMES was designed on a 5-point Likert-

type scale (1- strongly disagree, 2- disagree, 3- neutral, 4- agree and 5- strongly agree).

Sources of Data

The study employed both primary and secondary data. The primary data was gathered from final year pre-service accounting teachers of the University of Cape Coast using the TSEMES. The secondary data was in the form of the respondents' academic achievement in cost accounting. This data was obtained from the cost accounting lecturer. It was used together with the 5 questions in Section E of the questionnaire in arriving at the mastery experience of the respondents to address Research Question Two.

Validation and Reliability of Instrument

Both face validity and content validity were carried out to check the correctness of the instrument and also to ensure that it measured the self-efficacy of the respondents. The researcher employed the services of colleague student-researchers to assist in correcting basic errors that were in the questionnaire. Amendments were made on the format of the questionnaire and the content in general and items that were found to be unclear were reframed. This was done in order to make sure that the items in the questionnaire targeted the information required by a given objective. The instrument was examined to ensure that the presentation, structure and form of the items within the instruments were suitable. This was finally vetted and approved by my supervisor.

Final year pre-service accounting teachers from the University of Education, Winneba were recruited for the pilot test. This group possessed similar characteristics just as the study respondents therefore, they were deemed

fit for the pilot test. Thirty of them representing 20% of the actual population were recruited for the pilot test. This was in line with the guideline of Baker (1994) who indicated that 10% - 20% of the sample size is a reasonable number of respondents to consider enrolling in a pilot.

The reliability of the instrument was estimated through the Cronbach alpha statistic. According to Fraenkel and Wallen (2000), a reliability coefficient of .7 or better is acceptable. In support of this assertion, Abington-Cooper (2005) emphasized that such a reliability coefficient is good and the instrument can be judged to collect useful data. Therefore, the Alpha value of .952 (n = 30) obtained for the TSEMES was judged to be reliable and acceptable for gathering useful data for the study. Details of the sub-scales Cronbach's Alpha are presented in Table 1.

Table 1: Reliability Coefficients for these Subscales on the Questionnaire

Sub-Scale	Number of Items	Reliability Coefficient (α)	
		Pilot Test	Actual Study
Pre-service teachers' level of self-efficacy in instructional strategies	9	.896	.893
Pre-service teachers' level of self-efficacy in student engagement	8	.854	.866
Pre-service teachers' level of self-efficacy in classroom management	8	.940	.883
Influence of mastery experience on pre-service teachers' level of self-efficacy	5	.768	.730
Reliability coefficient	30	.952	.935

Source: Field Data, 2020

No item on the TSEMES was modified after the pilot test. After the collection of the actual data, Cronbach's Alpha was again computed to determine the instrument's reliability for the actual data gathered. For the instrument, the reliability coefficient of .935 ($n = 30$) was obtained.

Data Collection Procedures

Prior to the data collection, the researcher obtained ethical clearance from the Institutional Review Board (IRB) of the University of Cape Coast. Also, an introductory letter (Appendix B) from the Head of Department, Department of Business and Social Sciences Education, of the University of Cape Coast was sent to the lecturer whose class was used in reaching the respondents. The purpose of the introductory letter was to solicit for cooperation and also to create a rapport between the researcher and the respondents.

Upon entering the class, the researcher introduced himself and explained the purpose of the study to the respondents. The respondents had the opportunity to opt out from the process. Again, they were assured that their responses were going to be kept confidential and that no third party will have access to the information. For the purpose of collecting relevant and objective data, the instrument was personally administered by the researcher to the respondents. The advantage of administering in person is summarized by Osuala (1982) that the researcher has the opportunity to brief respondents to understand exactly what the items mean so as to obtain the right responses. Thirty minutes was given to the respondents to complete the questionnaire and an additional 10 minutes was given to those who could not finish on time. Those who could not finish within the extra time were granted the chance to take it home and return

them the following day during the next lecture. A total of 140 questionnaires were collected which resulted in a return rate of 93%.

Again, the cost accounting results of the respondents were used to aid in addressing Research Question Two. This was used together with the data obtained from Section E of the questionnaire. The introductory letter was submitted to the cost accounting lecturer and students' academic record in the said course was retrieved.

Data Processing and Analysis

To address the research questions and hypotheses, the data obtained were filtered to remove any irrelevant responses. It was then coded and entered into the Statistical Package for Social Sciences (SPSS Version 25) for data processing and management. Responses gathered from respondents were assigned numerical codes of 1, 2, 3, 4, and 5 denoting strongly disagree, disagree, neutral, agree and strongly agree respectively. During the coding process, negatively framed questions were reassigned codes in reverse form to depict what it purports to show. For instance, the original code given to “strongly agree” was now given to “strongly disagree”. The demographic variables were analysed using frequencies and percentages. Descriptive and inferential statistics were used to analyse the data to address the research questions and hypotheses.

Research Question One was analyzed using descriptive statistics (means and standard deviation). A mean value ranging from 1.00 to 2.49 indicates low level of self-efficacy, a mean value ranging from 2.50 to 3.49 indicates moderate level of self-efficacy while a mean value ranging from 3.50 to 5.00 indicates a high level of self-efficacy in instructional strategies, student engagement and

classroom management. The standard deviations provided additional information on the dispersion of the responses as gathered on the field. It represented the homogeneity or heterogeneity of respondents' answers provided. A standard deviation below 1.00 depicts homogeneity in the responses given and a standard deviation more than 1.00 shows the heterogeneity in the responses (Tsiang, 1972). It can therefore be inferred that, a standard deviation closer to 0.00 depicts a very high homogeneity in the responses given.

Research Question Two focused on the influence of mastery experience on pre-service accounting teachers' efficacy. This was analyzed using simple regression.

Research Hypothesis One and Two were analyzed using independent samples t-test. Both research hypotheses had a dependent variable which in this case is pre-service accounting teacher self-efficacy and an independent variable; gender (male and female) and prior teaching experience (those who had prior-teaching experience and those with no prior-teaching experience), respectively. Hence, the independent samples t-test was the appropriate tool to use since it deals with the differences in two unrelated groups.

Table 2: Summary of Data Analysis

Research Questions / Hypotheses	Analytical Tools
What is pre-service teachers' level of efficacy in; instructional strategies in cost accounting lessons, student engagement in cost accounting lessons, classroom management in cost accounting lessons?	Mean and standard deviation
What is the influence of mastery experience on pre-service accounting teachers' efficacy?	Simple linear regression

Table 2 (Continued)

There is no statistically significant difference in the self-efficacy of male and female pre-service accounting teachers.	Independent samples t-test
There is no statistically significant difference in the self-efficacy of pre-service teachers with prior teaching experience and pre-service teachers without prior teaching experience.	Independent samples t-test

Chapter Summary

The study adopted the descriptive cross-sectional survey design to assess pre-service accounting teachers' level of self-efficacy in teaching cost accounting. Data was collected from all final year pre-service accounting teachers in the University of Cape Coast using the Teacher Self-Efficacy and Mastery Experience Scale (TSEMES). The questionnaire was developed on a five-point Likert scale which facilitated the collection of relevant data necessary to address the research questions that guided the study. Pilot testing was conducted to ensure validity and reliability of the instrument. The instrument was highly reliable with a whole reliability coefficient of .952 for the pilot test and .935 for the actual study. Both descriptive and inferential statistics were used to analyse the obtained data. Specifically, frequency and percentage were used to analyse data on the demographical variables (gender and prior teaching experience); mean and standard deviation for Research Question One, simple linear regression for Research Question Two; and independent samples t-test for Research Hypotheses One and Two. The next chapter presents the results and discussions based on the research questions and hypotheses.

CHAPTER FOUR

RESULTS AND DISCUSSION

Overview

This chapter presents and discusses the results and findings that were brought to light through the analysis of the responses given by the respondents of this study. The analysis and interpretation of data was carried out based on the results of the research questions and hypotheses set for the study. The chapter is in two parts. The first aspect presents results on the respondents' demographic characteristics followed by its discussion. The second aspect also focuses on addressing the research questions by presenting and discussing the results related to them. Discussions are presented with headings that reflect the research questions dealt with.

Demography of Respondents

This section presents and discusses the preliminary data which consist of the respondents' gender and prior teaching experience, if any. In order to address the research hypotheses, the gender and prior teaching experience of the respondents were sought. The results of the characteristics of the respondents are presented in Table 3.

Table 3 shows the gender and prior-teaching experience of the respondents. The study was highly dominated by male students (70.7%). As indicated in table 3, only 41 of the respondents were female pre-service accounting teachers representing 29.3%. This is not surprising as the programme under scrutiny is preparing students to learn how to teach accounting, which most female have a dislike for because of certain perceptions. Male have higher positive perception of accounting and stronger positive

feelings about accounting than their female counterparts (Dalcı, Araslı, Tümer & Baradarani, 2013; Mbawuni, 2015). The dominance of male pre-service teachers also lends credence to the general assertion that the University of Cape Coast admits more male than female (Ghana News Agency, 2015). The high dominance of male has the tendency of presenting the male pre-service accounting teachers to be highly efficacious than their female colleagues since a high group easily translates to higher average as compared to a lesser group.

Table 3: Characteristics of Respondents

Variable	Sub-scale	Frequency (n)	Percentage (%)
Gender	Male	99	70.7
	Female	41	29.3
Prior-teaching experience	Had Prior Teaching Experience	61	43.6
	Had No Prior Teaching Experience	79	56.4

Source: Field Data, 2020

Table 3 clearly indicates that majority, 79(56.4%), of the respondents did not have any teaching experience prior to their tertiary education whereas 61(43.6%) did have the privilege of engaging in some form of teaching. This revelation is not too surprising even though most senior high school graduates engage in some form of tuition after completing the pre-tertiary level education to either earn some income or gain some teaching experience. The difference between these two groups is not too wide to debunk the already existing assertion. There is a likelihood that the self-efficacy between these two groups

will not be too wide as the population seems to be evenly distributed among them.

Research Question One: What are Pre-service Accounting Teachers' Level of Self - Efficacy in Instructional Strategies, Student Engagement and Classroom Management in Teaching Cost Accounting?

This Research Question has three aspects. It consists of pre-service accounting teachers' level of self-efficacy in instructional strategies, student engagement and classroom management in cost accounting lessons.

Research Question One (a): What are pre-service accounting teachers' level of self-efficacy in instructional strategies in teaching cost accounting?

The quest of Research Question One (a) was to assess pre-service accounting teachers' level of self-efficacy in instructional strategies in teaching cost accounting. The essence of this sub Research Question One (a) was to assess whether pre-service accounting teachers believed they measured up to the criteria in developing instructional competence in cost accounting lessons. The results as presented in Table 4 show a rank order of the means depicting which measure of teacher self-efficacy in instructional strategies was high and vice versa.

The pre-service accounting teachers had high level of self-efficacy in instructional strategies ($M = 3.96$). They rated themselves to be effective on all the nine measures of teacher self-efficacy in instructional strategies. This simply means that pre-service accounting teachers who were studied were highly efficacious in cost accounting instructional strategies. They were homogenous ($SD = .77$) in their self-assessment of their level of efficacy in instructional strategies. Therefore, they believed in their abilities and skills to employ the

right instructional strategies to promote effective delivery of cost accounting lessons.

Table 4: Pre-Service Accounting Teachers’ Self-Efficacy in Instructional Strategies in Teaching Cost Accounting

Statement	N	Mean	Std. Deviation	Rank
I have sufficient knowledge in Cost Accounting	140	4.11	.78	1
I can provide an alternative explanation or example when students are confused during Cost Accounting Lessons	140	4.10	.78	2
I can craft good questions for my students	140	4.03	.74	3
I can gauge student comprehension of what I have taught	140	4.02	.72	4
I can implement alternative strategies in my classroom while teaching Cost Accounting	140	3.94	.75	5
I can adjust Cost Accounting lessons to the proper level for individual students	140	3.92	.78	6
I can provide appropriate challenges for very capable students	140	3.91	.74	7
I can respond to difficult questions from my students	140	3.84	.88	8
I can use a variety of assessment strategies in assessing Cost Accounting	140	3.81	.80	9
Mean of Means / Average SD	140	3.96	.77	

Source: Field Data (2020)

There were some measures that the pre-service accounting teachers perceived themselves to be highly efficacious than others. For instance, with

reference to their knowledge in cost accounting, they rated themselves to be highly efficacious ($M = 4.11$). This indicates that pre-service accounting teachers are likely to be very efficient as a teacher's possession of high content knowledge amounts to effective teaching. Also, as part of their dominant competence in instructional strategies, they expressed their ability ($M = 4.10$) in providing alternative explanations or example when students are confused during cost accounting lessons. This has the tendency of translating into an all inclusion class since the teacher has the ability of explaining to the understanding of every student in the class. With standard deviations less than 1.00, it was clearly seen that respondents were not diverse in their responses in rating themselves to possess adequate knowledge in cost accounting and providing alternative explanations to students who may be confused during cost accounting lessons ($SD = .78$).

Although they rated themselves high in the usage of a variety of assessment strategies in cost accounting, it was ranked the least among the measures highlighting their competence in instructional strategies ($M = 3.81$). This clearly shows that pre-service accounting teachers are likely to be relatively less effective in employing variety of assessment techniques in cost accounting lessons as compared to the other measures. Nevertheless, since the students have diverse abilities, backgrounds, interests, and learning styles, the teacher's ability to employ variety of assessment strategies puts all students on a level playing field in terms of demonstrating what they know and can do. Again, their ability ($M = 3.84$) to respond to difficult questions from their students followed the same pattern. They are therefore less likely to be efficient in this regard. However, their students will be quite confident in them since they

can respond to very difficult questions posed by the students. The teacher's confidence on the job will also be on the ascendency. Comparing this to the other measures, pre-service accounting teachers were quite divergent in response ($SD = .88$). This indicates that they all had varied views about the issue being measured.

Research Question One (b): What are pre-service accounting teachers' level of self-efficacy in student engagement in teaching cost accounting?

The quest of Research Question One (b) was to assess pre-service accounting teachers' level of efficacy in student engagement in teaching cost accounting. The essence of this sub Research Question One (b) was to assess whether pre-service accounting teachers believed they possess the abilities and skills to engage their students during cost accounting lessons. The results as presented in Table 5 show a rank order of the means depicting which measure of teacher self-efficacy in student engagement was high and vice versa.

From the results generated, it was clearly evident from Table 5 that pre-service accounting teachers had high level of efficacy in student engagement ($M = 4.02$). They appraised themselves to be efficient in all the eight measures of teacher self-efficacy in student engagement. Basically, this is to show that pre-service accounting teachers who were considered in the study possess high efficacy in student engagement in cost accounting lessons. They were consistent in assessing their self-belief in possessing the right skill in engaging their students ($SD = .75$). This means majority of the respondents agreed on a similar statement indicating their believe in possessing the right skill in engaging students which has the tendency of promoting effective teaching of cost accounting lessons.

Table 5: Pre-Service Accounting Teachers' Self-Efficacy in Student Engagement in Teaching Cost Accounting

Statement	N	Mean	Std. Deviation	Rank
I can get students to believe they can do well in Cost Accounting	140	4.37	.69	1
I can help my students value learning Cost Accounting	140	4.28	.70	2
I can motivate students who show low interest in Cost Accounting	140	4.13	.88	3
I can improve the understanding of a student who is failing Cost Accounting	140	3.99	.71	4
I can help my students think critically in Cost Accounting	140	3.99	.65	5
I can foster student creativity	140	3.92	.69	6
I can assist families in helping their children do well in Cost Accounting	140	3.73	.81	7
I can get through to the most difficult students	140	3.72	.83	8
Mean of Means / Average SD	140	4.02	.75	

Source: Field Data (2020)

Pre-service accounting teachers perceived themselves to be highly efficacious in some measures relative to other measures. For instance, being rated as a high measure, they believed in their ability to get students to believe they can do well in cost accounting ($M = 4.37$, $SD = .69$). This means that, pre-service accounting teachers will be able to do this with ease. Also, pre-service accounting teachers believed that they can help students value the learning of cost accounting ($M = 4.28$, $SD = .70$). This implies that students' achievement in cost accounting may increase since the teachers are able to make students perceive high of themselves in dealing with cost accounting. With standard deviations less than 1.00, it was clearly seen that respondents were not diverse

in their responses in rating themselves to be able to make their students value the learning of cost accounting.

Contrary to the norm, pre-service accounting teacher's ability to get through the most difficult students was ranked the least among the various measures. Nonetheless, the mean score obtained indicated that the respondents were efficacious in this regard ($M = 3.72$, $SD = .83$). This means that the pre-service accounting teachers are likely to be less competent in getting through difficult students as compared to the other measures. Again, the pre-service accounting teacher's ability to assist families in helping their children do well in cost accounting was in the same pedestal ($M = 3.73$, $SD = .81$). Comparing this to the other teacher self-efficacy measures, they are likely to be less competent in this regard. However, students' learning in cost accounting will greatly improve since there is a direct effort and collaboration between teachers and the family to ensure a wholistic learning. The respondents seem not to agree on this measure as compared to the other measures with a standard deviation almost close to 1.00.

Research Question One (c): What are pre-service accounting teachers' level of self-efficacy in classroom management in teaching cost accounting?

Research Question One (c) was to assess pre-service accounting teachers' level of efficacy in classroom management in teaching cost accounting. The focus of this sub Research Question One (c) was to assess whether pre-service accounting teachers believed they had the ability in managing the classroom during cost accounting lessons. The results as presented in Table 6 show a rank order of the means depicting which skills

measure of teacher self-efficacy in student engagement was high and vice versa.

The results obtained are summarized in Table 6.

Table 6: Pre-Service Accounting Teachers' Self-Efficacy in Classroom Management in Teaching Cost Accounting

Statement	N	Mean	Std. Deviation	Rank
I can get my students to follow classroom rules	140	4.36	.64	1
I can calm a student who is disruptive or noisy during Cost Accounting lessons	140	4.30	.65	2
I can establish a classroom management system with each group of students	140	4.24	.64	3
I can control disruptive behavior in the classroom during Cost Accounting lessons	140	4.24	.57	4
I can establish routines to keep Cost Accounting activities running smoothly	140	4.24	.63	5
I can make expectation clear about student behavior	140	4.14	.67	6
I can respond to defiant student	140	4.05	.65	7
I can keep a few problem students from ruining an entire Cost Accounting lesson	140	3.98	.75	8
Mean of Means / Average SD	140	4.19	.65	

Source: Field Data, 2020

Considering the findings, there was a clear indication that the pre-service accounting teachers' efficacy in classroom management was high ($M = 4.19$, $SD = .65$). They assessed themselves to be effective in all the eight indicators of teacher self-efficacy in classroom management. Basically, this shows that the pre-service accounting teachers who were considered in the study possess high efficacy in classroom management in cost accounting lessons. They were homogenous in their self-assessment of their level of efficacy in classroom management ($SD = .65$). It showed that pre-service accounting

teachers believed in themselves in possessing the right skill in managing the classroom behavior of students during cost accounting lessons.

There were some measures that the pre-service accounting teachers perceived themselves to be highly efficacious. For instance, their ability to get students to follow classroom rules was considered higher than the other measures ($M = 4.36$). Also, their skill in calming a disruptive or noisy student during cost accounting lessons was rated high ($M = 4.30$). The respondents were quite congruent in the responses indicating that majority of them settled on the same response. It implies that, the pre-service accounting teachers have full control over classroom activities which is an indication of a healthy classroom climate. Classroom lessons are likely to be taught smoothly without any hindrance since teachers are in full control of the activities on-going.

Although they rated themselves high, their ability to keep a few problematic students from ruining an entire cost accounting lesson was ranked the least among the various measures ($M = 3.98$, $SD = .75$). This means that the pre-service accounting teachers are less efficient relative to the other measures. In a similar regard, their ability to respond to defiant students although high, was rated among their least competences ($M = 4.05$, $SD = .65$). It implies that pre-service accounting teachers are less efficient in handling disruptive behaviors in the classroom compared to the other measures. Pre-service accounting teachers who were homogeneous in their response, are of the view that any student who exhibits defiant behaviors can be controlled.

Research Question Two: What is the Influence of Mastery Experience on Pre-Service Accounting Teachers’ Level of Self - Efficacy?

The aim of Research Question Two was to assess the influence of mastery experience on pre-service accounting teachers’ level of self-efficacy. The essence of this Research Question was to measure the extent to which pre-service accounting teachers’ mastery experience contributes to their level of self-efficacy in cost accounting. The academic achievement of pre-service accounting teachers in cost accounting was used as a proxy of their mastery experience. The results obtained are summarized in Table 7.

Table 7: Summary of Respondents’ Academic Achievement

Grade	Frequency	Percentage (%)	Description
A	39	27.9	Excellent
B+	17	12.1	Very Good
B	15	10.7	Good
C+	25	17.9	Very Satisfactory
C	10	7.1	Satisfactory
D+	18	12.9	Very Fair
D	8	5.7	Fair
E	8	5.7	Unsatisfactory
	140	100	

Source: Field Data, 2020

Table 7 is a summary of the respondents’ academic achievement in Cost Accounting for the 2018-2019 academic year. From Table 7, majority (27.9%) of the respondents obtained excellent results in cost accounting. A reasonable percentage of the respondents also performed appreciably well. 12.1% obtained a B+, 10.7% obtained a B grade, 17.9% obtained a C+ grade while 7.1% obtained a grade C. This may be due to the fact that, cost accounting at the tertiary level is a buildup upon what they studied at the pre-tertiary level

indicating that the respondents have a great foundation in the subject. This was evident in the great performance indicated. The enormous efforts of the lecturer may not be ignored in the great achievement of the respondents. Confirming the diversity in the achievement level of respondents, a great number of the respondents also obtained fair and unsatisfactory results. 12.9% obtained grade D+ while 5.7% of the respondents obtained grade D and E.

Prior to the regression analysis, the normality of the data, linearity, outliers, homoscedasticity and autocorrelation were checked. The running of simple regression requires that the dependent variable (teachers' self-efficacy) is approximately normally distributed. This assumption was tested using mean-median analysis, Histogram and Normal P-P plots. The results of normality are presented in Table 8 and Figure 2.

Table 8: Test for Normality

	Mean	Median	Skewness	SE	Kurtosis	SE
Teacher Self-Efficacy	4.05	4.08	-.857	.205	2.651	.407

Source: Field data, 2020

Table 8 presents the results of test of normality using mean, median-value, skewness and kurtosis. From the result of mean-median value analysis, it is clear that the mean value (M=4.05) and median value (Mdn=4.08) are approximately the same indicating that the variable "Teacher self-efficacy" is approximately normal. The skewness value (SK= -.857) and kurtosis (Kur= 2.651) are within the range of ± 2 for skewness and ± 7 indicating that the data set is normally distributed (West, Finch & Curran, 1995; Kline, 2005; Bryne, 2010). This was confirmed by visual examination of the Histogram and Normal P-P plot as shown in Figure 2 and 3.

From Figure 2, the histograms of the dependent variables (teacher self-efficacy) indicated that the peak of the data set is in the middle and fairly symmetrical. Also, to support these results, normality of the data was checked graphically using normal P-P plots.

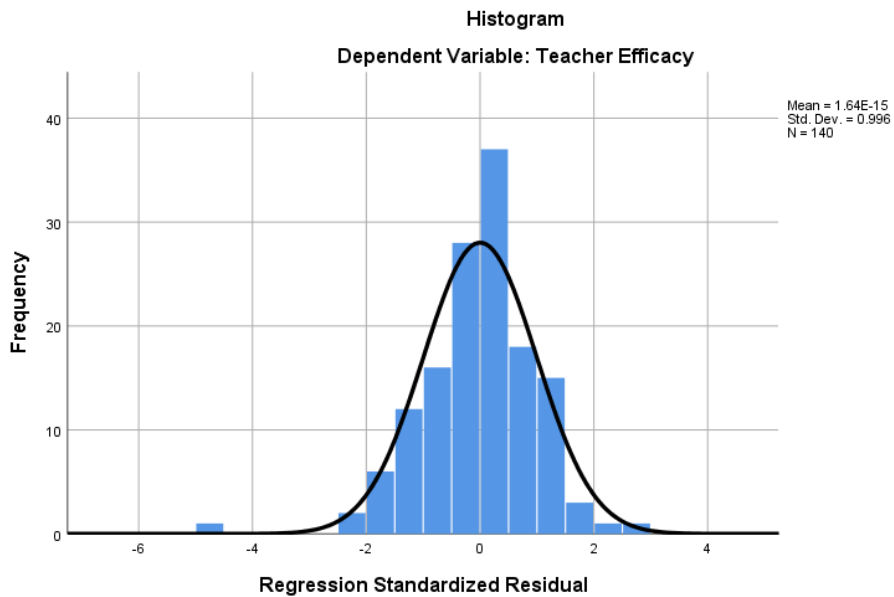


Figure 2: Histogram for Normality Test
Source: Field Data, 2020

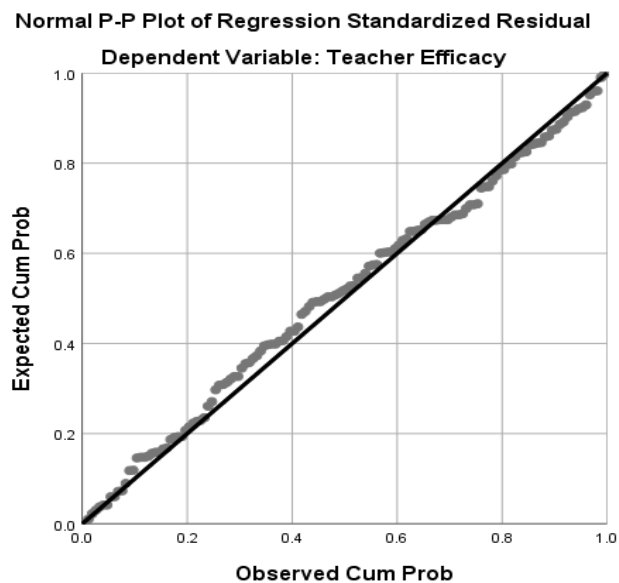


Figure 3: Normal P-P plot
Source: Field Data, 2020

From Figure 3, the normal P-P plots indicate that the data appears to be normally distributed as it follows the diagonal line closely and does not appear to have a non-linear pattern. Thus, normal P-P plot indicates that the points lied in a reasonably straight diagonal line from bottom left to top right. This suggests no major deviations from normality.

Assumption of Linearity, Outliners and Homoscedasticity

Simple regression assumes that there must be a linear relationship between the dependent variable and the independent variables. This assumption was tested using scatterplots. Figure 4 shows the visual representation of linearity, outliers and homoscedasticity using scatterplot. All the variables were found to demonstrate an oval scatter; therefore, this assumption was not violated (Tabachnick & Fidell, 2013; Pallant & Manual, 2013).

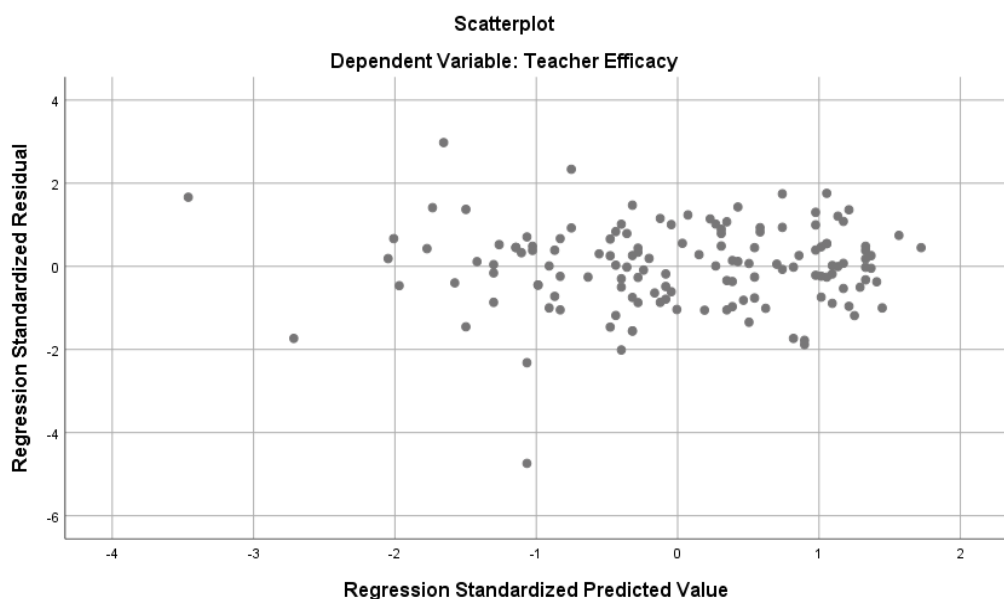


Figure 4: Scatterplot
Source: Field Data, 2020

The presence of outliers was detected from the Scatterplot. Tabachnick and Fidell (2013) define outliers as cases that have a standardized residual (as displayed in the scatterplot) of more than 3.3 or less than -3.3 . However, with

large samples, it is not uncommon to find a number of outlying residuals. If there was only a few, it may not be necessary to take any action. Also, simple regression assumes that there was homogeneity of variance of error terms. As shown in Figure 6, the scatterplot for teacher efficacy indicates that the residuals are equal across the regression line. Table 9 presents the results indicating the influence of mastery experience on pre-service accounting teacher self-efficacy.

Table 9: Influence of Mastery Experience on Pre-Service Accounting Teachers' Self-Efficacy

Variables	<i>B</i>	SE	Beta	<i>T</i>	<i>p</i> -value
Constant	2.754	.187		14.743	.000
Mastery Experience	.019	.003	.516	7.068	.000

$F(140) = 49.958, P < .01, R\text{-value} = .516, R^2 = .266, \text{Adjusted } R^2 = .260, \text{Durbin-Watson} = 1.881$

Regression model: *Pre-service accounting teacher self-efficacy* = .019 × *Academic Achievement*) + 2.754.

Source: Field Data, 2020

Table 9 presents the results of the simple regression analysis between pre-service accounting teachers' mastery experience and their level of self-efficacy. The results of the simple regression analysis show that there exists a relationship of 51.6% between their mastery experience and level of self-efficacy ($R = .516$). Again, 26.6% of their self-efficacy is explained by their level of mastery experience ($R^2 = .266$). The constant of the regression model was 2.754 which indicates that even if pre-service accounting teachers' mastery experience is held constant or held at zero, their self-efficacy would still be 2.754. This value was statistically significant at 5% alpha level. The coefficient of mastery experience was .019, representing the effect of mastery experience on teacher self-efficacy. The estimated positive sign implies that such effect of mastery experience on teacher self-efficacy was positive and that teacher

efficacy would improve by 1.9% for every increase in mastery experience. This implies that, if pre-service accounting teachers' mastery experience improves significantly, their self-efficacy would also increase positively. This value was statistically significant at 5% alpha level.

Research Hypothesis One: There is no Statistically Significant Difference in the Self-Efficacy of Male and Female Pre-Service Accounting Teachers in Teaching Cost Accounting

Research Hypothesis One was to find out whether there exists a statistically significant difference in the self-efficacy of pre-service accounting teachers in teaching cost accounting based on their gender. The essence of this is to determine if gender plays any role in the self-efficacy of pre-service accounting teachers in teaching cost accounting. Independent samples t-test was deemed appropriate to realize this hypothesis. This was because, it sought to find out whether statistically significant differences existed between the means in two unrelated groups. The independent variable is gender which is made up of male (M) and female (F) pre-service accounting teachers and the dependent variable is pre-service accounting teachers' level of self-efficacy in cost accounting lessons. Prior to using the independent samples t-test, the test for normality and homogeneity of variances were conducted. The normality test was done using mean-median values, skewness, kurtosis, histogram and normal Q-Q plots. The results of the normality test using the descriptive were presented in Table 10, Figures 5 and 6.

Table 10: Test for Normality

	Mean	Median	Skewness	SE	Kurtosis	SE
Teacher Self-Efficacy	4.05	4.08	-.857	.205	2.651	.407

Source: Field data, 2020

Table 10 presents the results of test of normality using mean, median-value, skewness and kurtosis. From the result of mean-median value analysis, it is clear that the mean value (M=4.05) and median value (Mdn=4.08) are approximately the same indicating that the variable “Teacher self-efficacy” is approximately normal. The skewness value (SK= -.857) and kurtosis (Kur= 2.651) are within the range of ± 2 for skewness and ± 7 indicating that the data set is normally distributed (West, Finch & Curran, 1995; Kline, 2005; Bryne, 2010). This was confirmed by visual examination of the Histogram and Normal P-P plot as shown in Figure 5 and 6.

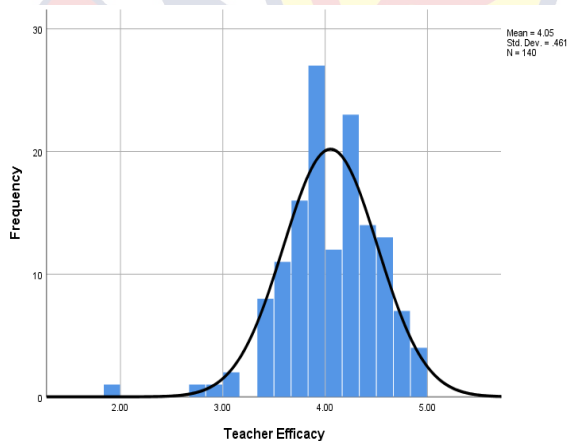


Figure 5: Histogram for Normality Test

Source: Field Data, 2020

From Figure 5, the histograms of the dependent variables (teacher self-efficacy) indicated that the peak of the data set is in the middle and fairly

symmetrical. Also, to support these results, normality of the data was checked graphically using normal Q-Q plots.

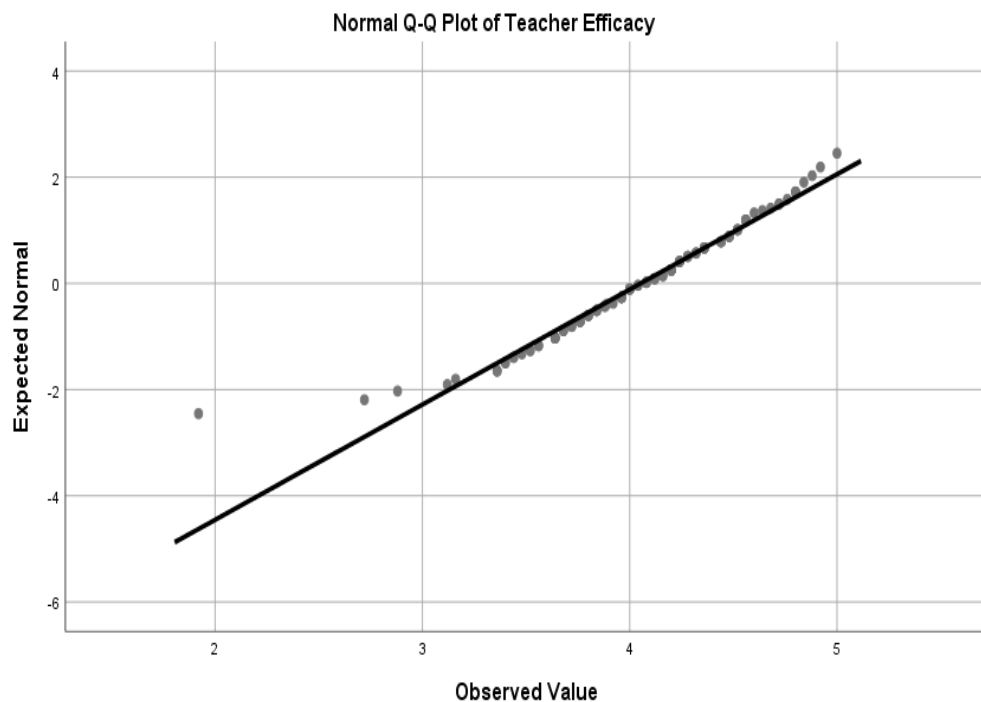


Figure 6: Normal Q-Q Plot

Source: Field Data, 2020

From Figure 6, the normal Q-Q plots indicate that the data appear to be normally distributed as it follows the diagonal line closely and does not appear to have a non-linear pattern. Thus, normal Q-Q plot indicates that the points lied in a reasonably straight diagonal line from bottom left to top right. This suggests no major deviations from normality. A Levene’s test was conducted to test the homogeneity of variance assumptions underpinning t-test analysis. Table 11 presents a summary of the results

Table 11: Test of Homogeneity of Variances

Variable	Group	Test of Equality of Variances	
		F	Sig.
Teacher Self-Efficacy	Gender	4.010	.05

Source: Field data, 2020

The Levene's test produced a non-significant result. A sig. value of .05 was obtained which was equal to the threshold of .05. This means that the variances were assumed to be equal (homogeneous) and as such homogeneity of variances test has not been violated. Table 11 shows the results of the difference in the self-efficacy of pre-service accounting teachers based on gender.

Table 12: Difference in the Self-Efficacy of Male and Female Pre-Service Accounting Teachers in Teaching Cost Accounting

Gender	M	SD	<i>t</i>	<i>df</i>	<i>p-value</i>
Male	4.11	.49	2.239	138	.027
Female	3.92	.35			

$F = 4.010$, $Sig = .05$

Source: Field data, 2020

The results indicated that, there were differences in means scores for both male and female pre-service accounting teachers regarding their level of self-efficacy in teaching cost accounting. From the descriptive statistics, it is evident that male pre-service accounting teachers ($M = 4.11$, $SD = .49$) have higher level of self-efficacy in teaching cost accounting as compared to the female pre-service accounting teachers ($M = 3.92$, $SD = .35$). Again, from the *t*-test and *p-values*, the results show that there were statistically significant differences between male and female pre-service accounting teachers' level of efficacy [$t(df = 138) = .050$, $p = .027$, $n = 140$, 2-tailed]. However, the magnitude of the difference in the self-efficacy of these groups is small ($\eta^2 = 0.0456$). This is in line with guidelines proposed by Cohen (1988).

The results from the tested hypothesis reveal that there existed a statistically significant difference between both genders and their respective efficacy level. Hence, the null hypothesis that stated that there is no statistically significant difference in the efficacy belief of male and female pre-service accounting teachers was rejected. Therefore, it implies that gender plays a significant influence in the self-efficacy level of pre-service accounting teachers and in this regard, it favors the male.

Difference in the Self-Efficacy Sub-Scale (Instructional Strategies, Student Engagement and Classroom Management) of Male and Female Pre-Service Accounting Teachers in Teaching Cost Accounting

A further analysis was considered on the effect of gender on the sub-scale of the self-efficacy (Instructional strategies, student engagement and classroom management). This was aimed at findings out whether the self-efficacy sub-scales are being determined by the gender of the pre-service accounting teachers. Prior to using the independent samples t-test, the test for normality and homogeneity of variances were conducted. The normality test was done using mean-median values, skewness, kurtosis, histogram and normal Q-Q plots. Table 13 shows the results of the difference in the sub-scales of self-efficacy of pre-service accounting teachers based on gender.

The results indicated that, there were differences in means scores for both male and female pre-service accounting teachers regarding their level of self-efficacy in instructional strategies in teaching cost accounting. From the descriptive statistics, it is evident that the male pre-service accounting teachers ($M = 4.02$, $SD = .59$) have higher level of self-efficacy in teaching cost accounting as compared to the female pre-service accounting teachers ($M=3.83$,

SD=.51). Again, from the t-test and *p-value*, the results show that there were statistically significant differences between male and female pre-service accounting teachers' level of self-efficacy in instructional strategies [$t(df=138) = .161, p = .048, n=140, 2-tailed$]. This implies that gender plays a role in the developing self-efficacy in instructional strategies. Males have been revealed to have higher self-efficacy in instructional strategies than the female colleagues. Notwithstanding, the magnitude of the difference in the instructional strategies of these groups is small (*eta squared*=0.0280). This is in line with guidelines proposed by Cohen (1988).

Table 13: Difference in the Self-Efficacy Sub-Scale (Instructional Strategies, Student Engagement and Classroom Management) of Male and Female Pre-Service Accounting Teachers in Teaching Cost Accounting

	Gender	M	SD	<i>T</i>	<i>Df</i>	<i>p-value</i>
Instructional Strategies (IS)	Male	4.02	.59	1.992	138	.048
	Female	3.83	.51			
Student Engagement (SE)	Male	4.07	.56	1.932	137	.055
	Female	3.88	.46			
Classroom Management (CM)	Male	4.24	.51	1.900	137	.060
	Female	4.07	.39			

IS (F= 1.987, Sig=.161) SE (F=2.204, Sig= .140) CM (F= 1.077, Sig= .301)

Source: Field data, 2020

Again, with the level of self-efficacy in student engagement, there were differences in means scores for both male and female pre-service accounting teachers. From the descriptive statistics, it is evident that the male pre-service accounting teachers (M = 4.07, SD = .56) have higher level of self-efficacy in teaching cost accounting as compared to the female pre-service accounting teachers (M=3.88, SD=.46). However, from the t-test and *p-values*, the results

show that there were no statistically significant differences between male and female pre-service accounting teachers' level of efficacy [$t(df=137) = .140, p = .055, n=140, 2-tailed$]. This means that gender has no statistically significant influence on pre-service accounting teachers' ability to engage their students during cost accounting lessons. Both male and female were therefore rated equals in this regard.

Finally, there were differences in means scores for both male and female pre-service accounting teachers regarding their self-efficacy level in student engagement during cost accounting lessons. From the descriptive statistics, it is evident that male pre-service accounting teachers ($M = 4.24, SD = .51$) have higher level of self-efficacy in teaching cost accounting as compared to the female pre-service accounting teachers ($M=4.07, SD=.39$). Again, from the t-test and *p-values*, the results show that there were no statistically significant differences between male and female pre-service accounting teachers' level of efficacy [$t(df=137) = .301, p = .060, n=140, 2-tailed$]. This means that gender has no statistically significant influence on pre-service accounting teachers' ability to manage their classroom during cost accounting lessons. Both male and female were therefore rated equals in this regard.

Research Hypothesis Two: There is no Statistically Significant Difference in the Self - Efficacy of Pre-service Accounting Teachers with Prior Teaching Experience and those without Prior Teaching Experience in Teaching Cost Accounting

Research Hypothesis Two was to find out whether there exists a statistically significant difference in the self-efficacy of pre-service accounting teachers based on their prior-teaching experience. The essence of this is to

determine if prior teaching experience plays any role on the self-efficacy of pre-service accounting teachers. Independent samples t-test was deemed appropriate to realize this hypothesis. This was because, it sought to find out whether statistically significant differences existed between the means in two unrelated groups. The independent variable is prior-teaching experience made up of those with prior teaching experience and those without prior teaching experience and the dependent variable is pre-service accounting teachers' level of efficacy in cost accounting lessons. Prior to using the independent samples t-test, the test for homogeneity of variances was conducted. A Levene's test was conducted to test the homogeneity of variance assumptions underpinning t-test analysis.

Table 14: Test of Homogeneity of Variances

Variable	Group	Test of Equality of Variances	
		F	Sig.
Teacher Self-Efficacy	Prior-teaching experience	.082	.775

Source: Field data, 2020

The Levene's test produced a non-significant result. A sig. value of .775 was obtained which was greater than the threshold of .05. This means that the variances were assumed to be equal (homogeneous) and as such Homogeneity of Variances Test has not been violated. Table 15 shows the results of the difference in the self-efficacy of pre-service accounting teachers based on their prior-teaching experience.

Table 15: Difference in the Self-Efficacy of Pre-Service Accounting Teachers with Prior Teaching Experience and those without Prior Teaching Experience in Teaching Cost Accounting

Prior teaching experience	M	SD	T	Df	p-value
Had Prior Teaching Experience	4.11	.48			
			1.413	137	.160
Had No Prior Teaching Experience	4.00	.44			
F= .082 Sig=.775					

Source: Field data, 2020

Table 15 presents the results from the independent samples t-test that compares difference in the self-efficacy of pre-service accounting teachers with prior teaching experience and those without prior teaching experience. The results indicated that, there were differences in means scores of those with prior teaching experience and those without prior teaching experience regarding their level of efficacy in teaching cost accounting. From the descriptive statistics, it is evident that those with prior teaching experience (M = 4.11, SD = .48) have higher level of self-efficacy in teaching cost accounting as compared to those without prior teaching experience (M=4.00, SD=.44). However, from the t-test and p-values, the results show that there were no statistically significant differences between male and female pre-service accounting teachers' level of efficacy [$t(df=137) = .775, p = .160, n=140, 2\text{-tailed}$].

The results from the tested hypothesis reveals that there existed no statistically significant difference between pre-service accounting teachers with prior teaching experience and those without prior teaching experience in their efficacy level. Hence, the null hypothesis was retained. This implies that prior-teaching experience has no significant influence on self-efficacy level.

Difference in the Self-Efficacy Sub-Scale (Instructional Strategies, Student Engagement and Classroom Management) of Pre-Service Accounting Teachers with Prior Teaching Experience and those without Prior Teaching Experience in Teaching Cost Accounting

A further analysis was considered on the sub-scale of the self-teacher scale (Instructional strategies, student engagement and classroom management). This was aimed at finding out whether the self-efficacy sub-scales are being determined by the prior teaching experience of the pre-service accounting teachers. Prior to using the independent samples t-test, the test for normality and homogeneity of variances were conducted. The normality test was done using mean-median values, skewness, kurtosis, histogram and normal Q-Q plots. Table 16 shows the results of the difference in the sub-scales of self-efficacy of pre-service accounting teachers based on their prior-teaching experience.

Table 16: Difference in the Specific Self-Efficacy (Instructional Strategies, Student Engagement and Classroom Management) of Pre-Service Accounting Teachers with Prior Teaching Experience and those without any Prior Teaching Experience

	Prior teaching experience	M	SD	<i>t</i>	<i>df</i>	<i>p-value</i>
Instructional Strategies (IS)	Had Prior Teaching Experience	4.05	.56			
	Had No Prior Teaching Experience	3.89	.57	1.604	137	.11
Student Engagement (SE)	Had Prior Teaching Experience	4.10	.52			
	Had No Prior Teaching Experience	3.94	.55	1.756	136	.081

Table 16 (Continued)

Classroom Management (CM)	Had Prior Teaching Experience	4.19	.56		
	Had No Prior Teaching Experience	4.19	.42	.071	136 .943
IS (F= .011, Sig=.916)		SE (F=.470, Sig= .494)		CM (F= .353, Sig= .554)	

Source: Field data, 2020

The results indicated that, there were differences in means scores of pre-service accounting teachers with prior teaching experience and those without any prior teaching experience regarding their level of efficacy in instructional strategies in teaching cost accounting. From the descriptive statistics, it is evident that those with prior teaching experience (M = 4.05, SD = .56) have higher level of self-efficacy in instructional strategies in teaching cost accounting as compared to those without any prior teaching experience (M=3.89, SD=.57). Nevertheless, from the t-test and *p-values*, the results show that there were no statistically significant differences between the self-efficacy in instructional strategies of pre-service accounting teachers without prior teaching experience and those without prior teaching experience [$t(df=137) = .916, p = .11, n=140, 2-tailed$]. Therefore, this implies that prior-teaching experience does not play any significant role in instructional strategies of pre-service accounting teachers.

Again, there was a difference in mean score for pre-service accounting teachers with prior teaching experience and those without prior teaching experience regarding their level of self-efficacy in student engagement. From the descriptive statistics, it is evident that pre-service accounting teachers with prior teaching experience (M = 4.10, SD = .52) have higher level of efficacy in

teaching cost accounting as compared to pre-service accounting teachers without any prior teaching experience ($M=3.94$, $SD=.55$). However, from the t-test and *p-values*, the results show that there were no statistically significant differences in the efficacy in student engagement of pre-service accounting teachers with prior teaching experience and those without any prior teaching experience [$t(df=136) = .494$, $p = .081$, $n=140$, 2-tailed)]. This indicates that, prior-teaching experience does not determine pre-service accounting teacher's competence in student engagement.

Finally, there were no differences in means scores for pre-service accounting teachers with prior teaching experience and those without prior teaching experience regarding their level of self-efficacy in classroom management. From the descriptive statistics, it is evident that there was an equal mean value between the two groups as pre-service accounting teachers with prior teaching experience ($M = 4.19$, $SD = .56$) have the same level of efficacy in classroom management in teaching cost accounting with those without prior teaching experience ($M=4.19$, $SD=.42$). Again, from the t-test and *p-values*, the results show that there were no statistically significant differences between male and female pre-service accounting teachers' level of efficacy [$t(df=136) = .554$, $p = .943$, $n=140$, 2-tailed)]. Therefore, this confirms that prior-teaching experience does not play any significant role in the development pre-service accounting teachers' competence in classroom management.

Discussions

Pre-Service Accounting Teachers' Level of Self-Efficacy in Instructional Strategies, Student Engagement and Classroom Management in Teaching Cost Accounting

It was revealed that the pre-service accounting teachers have high efficacy belief in instructional strategies, student engagement and classroom management in cost accounting lessons. Notwithstanding, they were more efficacious in classroom management as compared to student engagement and instructional strategies which corroborates the findings of other researchers. Mcneely and Mertz (1990), Baker (2005), Klassen and Chiu (2010), Sak (2015) and Cobbold and Boateng (2016) revealed that pre-service teachers are more competent in executing roles assigned to classroom management better than the other measures. This clearly indicates that pre-service accounting teachers are effective in managing the general environmental and educational variables that facilitate clear set-up, structure, expectations and feedback procedures across the classroom (Stichter, et al., 2009). Pre-service accounting teachers therefore do not have any challenge with classroom management as poor management of classrooms can contribute to increased rates of school violence and bullying (Allen, 2010), as well as increased levels of teacher tension, increased probability of teacher burnout, and higher levels of teacher turnover (Jepson & Forrest 2006).

Chacon (2005), Gürbüzürk and Şad (2009), and Epstein and Willhite (2015) revealed a contrary finding as they indicated that pre-service teachers possess higher self-efficacy in instructional strategies as compared to classroom management and student engagement. They were clear to say pre-service

teachers have the tendency of executing the right instructional strategies in cost accounting lessons as compared to the other measures highlighted. Pendergast, Garvis and Keogh (2011), and Sarfo, Amankwah, Sam and Konin (2015) also indicated that pre-service teachers have higher competencies in engaging their students as student engagement as the highest self-efficacy conceptualized.

Although a good number of studies revealed higher self-efficacy for pre-service teachers, the means reported in the current study seem very high. This may be due to the fact that the pre-service accounting teachers in the present study overestimated their actual level of competence since self-efficacy has to do with self-perception of competence rather than actual level of competence (Tschannen-Moran, Hoy & Hoy, 1998). Again, according to Pendergast, et al (2011) pre-service teachers are found of estimating higher efficacy beliefs about themselves since they have not had any official practical teaching experience. This is so because in their study, pre-service teachers' efficacy reduced after the pre-service teachers had the chance to experience practical teaching. Gürbüztürk and Şad (2009) also held a similar view. They asserted that future teachers believe they are professionally sufficient, because they embrace more student-centered approaches to engagement, management, and instructional strategies. The general indication is that, most individuals tend to believe in their ability to accomplish a task even when they have not had the chance to experience the act. Contrary to this revelation, Mertler (2004) and Cheung (2008) indicated that teacher efficacy increases with teaching experience. They opined that; pre-service accounting teachers are likely to rate themselves quite low in their efficacy belief from the onset.

The fact that the self-efficacy belief of teachers was found to be high suggested that they had a clear confidence that the teachers required sufficient knowledge and skills of successful teaching behaviors including instructional methods, classroom management, and student participation. Sarfo, et al (2015) who revealed similar findings indicated that teachers with higher levels of efficacy are more likely to persevere in their efforts to achieve learning goals when they encounter obstacles, are more likely to experience effective teaching strategies that pose a challenge and are more willing to run risks in their classroom.

Influence of Mastery Experience on Pre-Service Accounting Teachers' Self-Efficacy

Mastery experience is known to be the number one influencer of teacher efficacy (Bandura, 1997). The findings of this study confirmed numerous studies conducted (Wah, 2007; Tschannen-Moran & McMaster, 2009; Joet, Usher & Bressoux, 2011; Wangeri & Otanga, 2014; Ntarmah, Gyan, Gyedu & Cobbinah, 2019; Arslan, 2019). All these studies revealed that mastery experience had an influence on teacher efficacy belief just that the degree of influence was quite different. Wah (2007) revealed that mastery experience had a significant direct influence of 36.7% on teacher efficacy belief. Wangeri and Otanga (2014) also indicated that, mastery experience accounted for 10.1% of variance in teacher efficacy, and was a significant predictor $F(1, 75) = 4.835$, $p < .05$. Taking the current study into consideration, mastery experience was revealed to influence teacher efficacy belief. It also corroborates the study by Tschannen-Moran and Hoy (In press) which found that mastery experiences made the strongest contribution to teachers' efficacy for both novices and

experienced teachers. The findings also provide strong support to Bandura (1997) who regarded mastery experiences as the most powerful influence on teachers' self-efficacy beliefs. This suggests that the more mastery experience one has, the stronger the basis on which to judge one's capabilities. Pre-service teachers who have sufficient mastery experience are likely to be subjected to less distress that in turn contributes to an increased in teacher self-efficacy.

Even though the degree of influence is quite low, it still does not downplay the fact that mastery experience influences teacher efficacy. The explanation for the low degree of influence may be that given the prevalent characteristics of accounting teachers in the field, a high or low level of efficacy beliefs of pre-service accounting teachers in implementation is likely to emerge from other sources of efficacy beliefs, such as vicarious experiences, social persuasions and physiological states other than mastery experiences (Ntarmah, Gyan, Gyedu & Cobbinah, 2019). It may also be due to the fact that, since the current study did not consider the influence of the other sources cited (vicarious experience, verbal and social persuasion, and physiological and affective states) there was no basis of comparison to determine the highest source of influence. This finding contradicts the theoretical argument of self-efficacy theory where mastery experiences are argued to have a very high predictive power of self-efficacy.

Difference in the Self-Efficacy of Male and Female Pre-Service Accounting Teachers in Teaching Cost Accounting

Generally, it was observed that a very high level of self-efficacy was recorded for both male and female pre-service accounting teachers. However, there was a statistically significant difference in the self-efficacy between these

two groups. The male pre-service accounting teachers had higher level of self-efficacy in teaching cost accounting as compared to the female pre-service accounting teachers. This is in line with Shaukat, Abiodullah and Rashid (2011), and Hong, Chai, Tan, Hasbee and Ting (2014) who held that male teachers usually possess higher self-efficacy than their colleagues. They revealed that, male teachers usually maintain stricter discipline in the classroom and control students' disruptive behaviors over what female teachers do. Therefore, this means that males attempt to do more stuff in the classroom, bring more effort into their jobs, persevere in their duties longer, and recover faster if they fail to reach set targets. This is because Protheroe (2008) and Klassen and Chiu (2010), as cited in Odanga, Raburu and Aloka (2015) discovered that the self-efficacy of teachers defines levels of teacher performance, innovativeness and persistence. In addition, teachers with high self-efficacy have found themselves to be excellent at preparing and coordinating their jobs, more open to new ideas, and more creative, flexible, and resilient (Protheroe, 2008). Therefore, in the current study, male teachers who were found to have higher self-efficacies than females could be expected to plan their work better, work harder and be more resilient than female teachers. Other researchers held a contrary view. On the other hand, Gurbuzturk and Sad (2009) revealed that female teachers possess higher efficacy belief than their male colleagues. The probable explanation for this finding can be found in the assumption that female teachers are more attentive, reliable, and coordinated than male teachers, and as a result they generally seek to get the best education. That is, they are usually sensitive to teach effectively as they can and not to skip anything because they pay attention to details Gurbuzturk and Sad (2009). Sarfo, et al (2015) also revealed

that there was no significant gender differences among them. To them, both male and female teachers possess similar self-efficacy level. They revealed that gender is a natural phenomenon hence, does not have the tendency of influencing efficacy belief in anyway. However, this assertion is debunked since some scholars (Izci, 2016; Hur, Shannon, Wolf, 2016) revealed that efficacy belief is internal construct hence one's genetic make-up which includes gender may affect it.

With reference to pre-service accounting teacher self-efficacy in instructional strategies, it was again found out there exist a statistically significant difference based on gender. The current study found out that male pre-service accounting teachers had higher efficacy belief in instructional strategies than their female counterparts. It implies that male teachers are more likely to adjust their lessons to the appropriate level for individual pupils, implement alternative strategies in their classroom, provide each capable student with appropriate challenges, use a variety of evaluation strategies, gauge students' understanding of what they have taught. Some earlier scholars held a contrary view. Karimvand (2011) revealed that there is no difference in the instructional strategies of male and female teaches. Ahmad, Khan and Rehman (2015) also revealed that female teachers had higher self-efficacy in instructional strategies. They attributed this to the fact that more females tend to become teachers as compared to the males. This is however different in this case since there were more male pre-service teachers than females in the current study. It therefore justifies the high level of self-efficacy recorded for the male.

Considering teacher self-efficacy in student engagement, there was no statistically significant difference between male and female pre-service

accounting teachers. This finding is in consonance with previous studies by Shaukat and Iqbal (2012) and Sarfo, et al. (2015) who investigated the relationship between gender and self-efficacy beliefs in instructional strategies, classroom management and student engagement among senior high school teachers. The study revealed that there was no statistically difference in the efficacy belief of male and female teachers. This implies that both groups can comfortably help students value learning, motivate those who show low interest in cost accounting, help them to think critically and foster creativity among them. The findings of this study seem contradictory with Odanga, Raburu and Aloka (2015) and Ahmad, Khan and Rehman (2015) who revealed that there was statistically significant difference between male and female in engaging students. Ahmad, Khan and Rehman (2015) who conducted a similar study in Pakistan revealed that females showed higher self-efficacy as compared to male. Also, Gurbuzturk and Sad (2009) found out that female student teachers were found to trust in their capacity in engaging their future students more than their male friends do.

Again, there was no statistically significant difference in classroom management efficacy of male and female pre-service accounting teachers. The study reflects that male and female teachers are efficacious and able to help the students in their learning and that there are no statistical differences in the self-efficacy beliefs of male and female teachers. The finding of this study is parallel to Chacon (2005), Odanga, Raburu and Aloka (2015) and Siaw-Marfo (2011) who revealed that there was no statistically significant difference between male and female in engaging students. Siaw-Marfo (2011) who conducted a study on the self-efficacy perceptions of Social Studies teachers in relation to the

teaching of Social Studies revealed that there was no significant difference between male and female social studies teachers' self-efficacy perception in teaching social studies. This situation could be ascribed to the fact that gender differences do not have anything to do with efficacy beliefs of teachers. Since as a natural phenomenon, it cannot determine the inherent ability of the teachers to achieve their assigned task. Both sexes are equitably able to execute their jobs. This implies that both groups can adequately establish classroom management system, control students with disruptive behavior, make expectation clear about their behavior and respond to defiant students who intend on ruining an entire lesson. Gurbuzturk and Sad (2009) and Shaukat and Iqbal (2012) on the other hand, held a contrary view. Gurbuzturk and Sad (2009) revealed that there exists a difference between the two groups and for that matter female teachers possess higher efficacy belief than males while Shaukat and Iqbal (2012) also revealed that male teachers tended to have an edge over female teachers.

Difference in the Self-Efficacy of Pre-Service Teachers with Prior Teaching Experience and Pre-Service Teachers without Prior Teaching Experience in Teaching Cost Accounting

From the findings, it was very clear that the pre-service accounting teachers who had the opportunity to engage themselves in some form of tuition, whether formal or informally, prior to their tertiary education possess higher self-efficacy belief than those who never had that opportunity. In all the three efficacy subscales under scrutiny, those who had some form of teaching experience exhibited higher efficacy than their counterparts. However, the current study revealed that the difference between the two groups is not

statistically significant both general and the specific efficacy subscales under consideration. The reason for this finding may be that, the teaching experience obtained by some of the respondents was not related to cost accounting. This is because, cost accounting is taught at the pre-tertiary level and it is quite impossible for a non-degree holder such as the respondents in the current study to teach this subject. In most cases, the respondents are likely to obtain teaching experience at the basic level. This may be a reflection in their response. The results arrived at in this study is in agreement with studies done by other researchers. For instance, Sam, Konin, Amankwah and Aboagye (2015) and Karimvand (2011) revealed that teaching experience is not related in any way to teacher self-efficacy. Sam et al. (2015) who investigated on the influence of demographic variables on self-efficacy beliefs of senior high school teachers revealed that teaching experience does not in any way have influence on teacher efficacy. Alrefaei (2015) also revealed that teaching experience does not relate to teacher efficacy.

On the other hand, the finding of the current study is at variance with Mertler (2004). According to Mertler, learning takes place through direct experiences as well as meaningful reflection on those experiences. He explained further by stating that teachers are able to see, experience and handle different situations with more years of teaching experience and thus reflect critically on these situations, which can help them grow and handle similar situations better or more maturely the next time they occur, hence their higher efficacy levels. Also, Cheung (2008) revealed that the number of years of teaching experience appeared strongly linked to teacher efficacy. The more the instructor is trained, the higher the level of efficacy. Buttressing the findings stated, Siaw-Marfo

(2011) who investigated the self-efficacy perceptions of Social Studies teachers also revealed that the more experienced the teacher is, the higher his efficacy level and vice-versa.



CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Overview

In this concluding part of the research, the summary of the study findings, as well as conclusions are presented. Recommendations for policy and practice based on the conclusions and suggestions for further study are also highlighted in this chapter.

Summary of Research Process

The thrust of this study was to assess the pre-service accounting teachers' level of self-efficacy in teaching cost accounting at the pre-tertiary level. The essence of this study was to help curriculum developers at the tertiary level to structure the curriculum to inculcate wide range of experiences to help improve pre-service accounting teachers' level of self-efficacy. The study also aimed at identifying weaker areas of the pre-service accounting teachers' self-efficacy to the Centre for Teacher Professional Development, of the University of Cape Coast to develop appropriate interventions to help improve the instructional strategies, classroom management and student engagement abilities of pre-service accounting teachers. The following research questions and hypotheses were generated to guide the study;

1. What are pre-service accounting teachers' level of self-efficacy in;
 - a. instructional practices in teaching cost accounting?
 - b. student engagement in teaching cost accounting?
 - c. classroom management in teaching cost accounting?
2. What is the influence of mastery experience on pre-service accounting teachers' self-efficacy in teaching cost accounting?

3. There is no statistically significant difference in the self-efficacy of male and female pre-service accounting teachers in teaching cost accounting.
4. There is no statistically significant difference in the self-efficacy of pre-service accounting teachers with prior teaching experience and pre-service accounting teachers without prior teaching experience.

The study employed the descriptive cross-sectional survey design to examine the pre-service accounting teachers' level of self-efficacy in teaching cost accounting. The Teacher Self – Efficacy and Mastery Experience Scale (TSEMES) was adapted and used to gather relevant data. Again, pre-service accounting teachers' academic records in cost accounting was obtained to aid in addressing Research Question Two. Pre-testing of the instrument was done and was found to be reliable and valid. Ethical consideration was sought from the IRB, UCC, before the data collection. The instrument was administered to 150 final year pre-service accounting teachers at the University of Cape Coast of which 93% return rate was achieved. Both descriptive (frequencies, percentages, means and standard deviation) and inferential statistics (simple linear regression and independent samples t-test) were used to analyse the data.

Key Findings

The following key findings were obtained;

1. Pre-service accounting teachers were highly efficacious in classroom management, student engagement and instructional practices in teaching cost accounting. However, they were more efficacious in classroom management compared to student engagement and instructional practices in teaching cost accounting.

2. Mastery experience had positive influence on pre-service accounting teachers' self-efficacy in teaching cost accounting.
3. Gender had a statistically significant influence on the self-efficacy of pre-service accounting teachers in teaching cost accounting. Male pre-service accounting teachers were found to possess higher self-efficacy in instructional strategies than their female colleagues while they both rated themselves equal on student engagement and classroom management.
4. Prior-teaching experience did not have statistically significant influence on the self-efficacy of pre-service accounting teachers in teaching cost accounting.

Conclusions

Pre-service accounting teachers' high level of self-efficacy in teaching cost accounting is an indication that they had high capabilities in getting their students to follow classroom rules, fostering creativity among their students and improving the self-confidence of their students through motivation and encouragement. However, their level of competence higher in classroom management as compared to instructional strategies and student engagement techniques suggests that the curriculum implementors over emphasize classroom engagement techniques more than they do for instructional strategies and student engagement. Also, pre-service accounting teachers might be more comfortable with developing competencies related to classroom management more than instructional strategies and student engagement.

Pre-service accounting teachers' mastery experience resulted in their high self-efficacy. This suggests that, the pre-service accounting teachers who

rated themselves to be highly efficacious were those with high academic achievement in cost accounting. Again, their high mastery experience is likely to lead to effective teaching since mastery experience directly improves internal competency, related to content knowledge. Impliedly, high mastery experience which translates into higher self-efficacy will contribute to proficient teaching performance in the future.

Male pre-service accounting teachers' high self-efficacy means that they possess sufficient knowledge in cost accounting and they can implement alternative strategies and craft good questions better than their female colleagues. This is a clear indication that, the male pre-service accounting teachers see themselves to be extra serious in developing competencies relating to their self-efficacy better than their female colleagues. However, both male and female pre-service accounting teachers can comfortably motivate their students who show low interest in cost accounting to value the course. They can as well foster creativity among their students and also help them to think critically. In furtherance, both male and female pre-service accounting teachers can deal with disruptive and defiant students and also establish an effective classroom management system which shows that they pay equal attention to these areas.

Prior-teaching experience did not influence self-efficacy of pre-service accounting teachers in teaching cost accounting. This shows that pre-service accounting teachers' competencies related to developing self-efficacy does not depend on their prior teaching experience. Again, the curriculum was not structured to favour pre-service teachers with prior teaching experience

neglecting those without. Thus, there is an equal requirement for admission devoid of any prior teaching experience.

Recommendations

Recommendations were made from the conclusions drawn. It is recommended that;

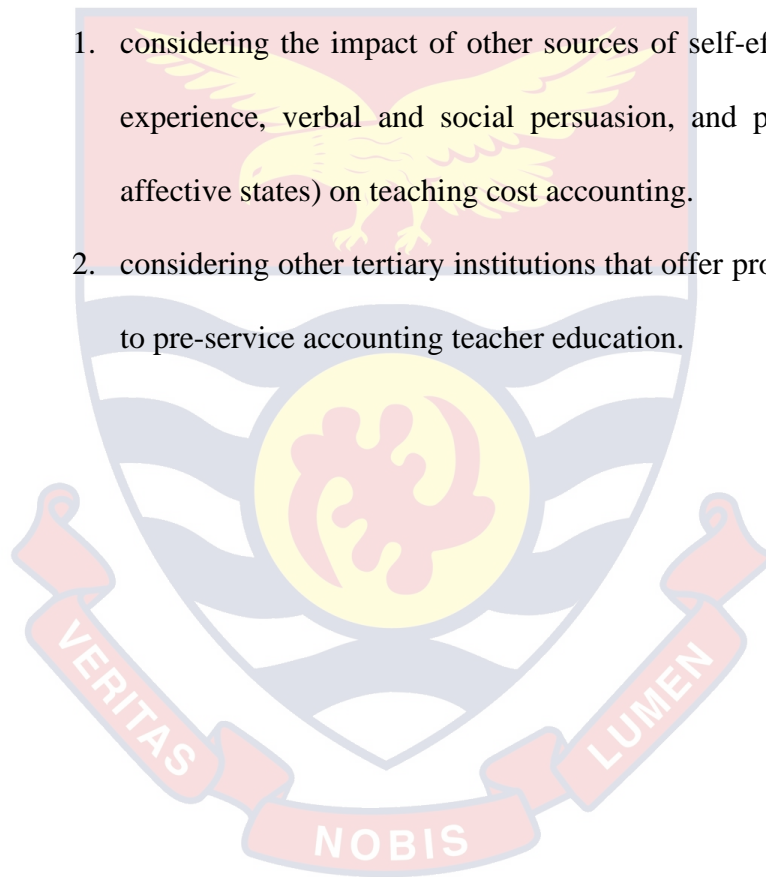
1. teacher educators should pay more attention to competencies related to instructional strategies and student engagement by assigning more tasks to pre-service accounting teachers in these areas.
2. in the deployment of teachers, the Ghana Education Service should give priority to pre-service accounting teachers with higher academic achievement. Also, accounting teacher educators should be particular in helping pre-service accounting teachers to improve upon their academic achievement.
3. peer tutoring and collegial learning should be encouraged to ensure capacity building for all pre-service accounting teachers especially, the female. Also, relevant stakeholders such as the Teaching Practice Unit and teacher educators in UCC must endeavor to motivate female pre-service accounting teachers to take away any form of doubt and negative perception they may have about teaching cost accounting. Accounting teacher educators should assign more roles to the females through presentations and teaching demonstrations to increase their confidence in teaching cost accounting.
4. prior teaching experience should not form the basis for assigning higher task to pre-service accounting teachers. MOE in recruiting cost

accounting teachers should not place emphasis on prior teaching experience of cost accounting educators in assigning role.

Suggestion for Further Studies

The study focused on assessing pre-service accounting teachers' level of self-efficacy in teaching cost accounting. It considered the impact of mastery experience on their self-efficacy. Future studies should, therefore, concentrate effort on:

1. considering the impact of other sources of self-efficacy (vicarious experience, verbal and social persuasion, and physiological and affective states) on teaching cost accounting.
2. considering other tertiary institutions that offer programmes related to pre-service accounting teacher education.



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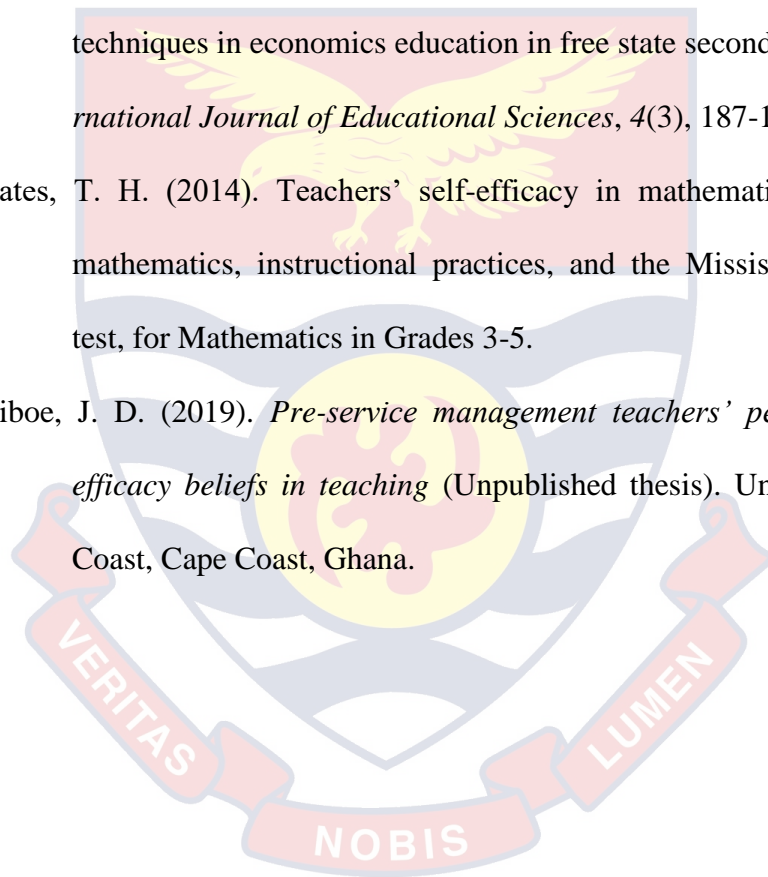
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APPENDICES



APPENDIX A
UNIVERSITY OF CAPE COAST
COLLEGE OF EDUCATIONAL STUDIES
DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES EDUCATION
QUESTIONNAIRE FOR PRE-SERVICE ACCOUNTING TEACHERS

The purpose of this study is to explore the pre-service accounting teachers' efficacy in teaching cost accounting at the pre-tertiary level. All information will be treated with strictest confidence, where all participants will remain anonymous.

Instructions

SECTION A: Demography of Respondents

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

1. **Sex:** Male [] Female []
2. **Have you taught before prior your university education:**
 Yes [] No []

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

SECTION B: Level of efficacy in teachers' instructional practices in cost accounting lessons

	Statements	1	2	3	4	5
3	I have sufficient knowledge in the Cost Accounting					
4	I can you use a variety of assessment strategies in assessing Cost Accounting					
5	I can provide an alternative explanation or example when students are confused during Cost Accounting Lessons					
6	I can craft good questions for my students					
7	I can implement alternative strategies in my classroom while teaching Cost Accounting					
8	I can respond to difficult questions from my students					
9	I can adjust Cost Accounting lessons to the proper level for individual students					
10	I can gauge student comprehension of what I have taught					
11	I can provide appropriate challenges for very capable students					

SECTION C: Level of efficacy in student engagement in cost accounting lessons

	Statements	1	2	3	4	5
12	I can get students to believe they can do well in Cost Accounting					
13	I can help my students value learning Cost Accounting					
14	I can motivate students who show low interest in Cost Accounting					

15	I can assist families in helping their children do well in Cost Accounting					
16	I can improve the understanding of a student who is failing Cost Accounting					
17	I can help my students think critically in Cost Accounting					
18	I can foster student creativity					
19	I can get through to the most difficult students					

SECTION D: Level of efficacy in classroom management in cost accounting lessons

	Statements	1	2	3	4	5
20	I can control disruptive behavior in the classroom during Cost Accounting lessons					
21	I can get my students to follow classroom rules					
22	I can calm a student who is disruptive or noisy during Cost Accounting lessons					
23	I can establish a classroom management system with each group of students					
24	I can keep a few problem students from ruining an entire Cost Accounting lesson					
25	I can respond to defiant student					
26	I can make expectation clear about student behavior					
27	I can establish routines to keep Cost Accounting activities running smoothly					

SECTION E: Influence of mastery experience on pre-service teachers' efficacy

	Statements	1	2	3	4	5
28	I make excellent grades on Cost Accounting Tests					
29	I have always been successful with Cost Accounting					
30	Even when I study very hard, I do poorly in Cost Accounting					
31	I got good grades in Cost Accounting on my last Semester					
32	I do well on Cost Accounting assignments					

APPENDIX B
Introductory Letter

UNIVERSITY OF CAPE COAST

COLLEGE OF EDUCATION STUDIES

FACULTY OF HUMANITIES & SOCIAL SCIENCES EDUCATION

DEPARTMENT OF BUSINESS & SOCIAL SCIENCES EDUCATION

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UNIVERSITY OF CAPE COST
PRIVATE MAIL BAG

Date: 9th March, 2020

Our Ref: DOBSSE/59/V.1

Your Ref:

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

INTRODUCTORY LETTER

Mr. Peter Sappor is an M.Phil (Accounting Education) student of this Department. As part of his education, he is supposed to design and execute research of acceptable standard. With this, he is working on the research topic: "Pre-Service Accounting Teachers' Level of Self-Efficacy in Teaching Cost Accounting".

He seeks to assess pre-service Accounting Teachers' level of self-efficacy in teaching cost accounting at the pre-tertiary level.

He would need primary data from level 400 B.Ed Accounting Students in UCC and secondary data from the Academic Records, UCC.

In case he flouts any ethical requirement as the study may necessitate, kindly get in touch with his supervisor, Dr. Joseph Tufuor Kwarteng, on 0243822873 or through e-mail jtkwarteng@ucc.edu.gh. You may also get in touch with the Department on 0209408788 or through dbsse@ucc.edu.gh.

We would be grateful if you could give him the necessary assistance to enable him complete the research.

Thank you.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'J. Kwarteng'.

Dr. Joseph Tufuor Kwarteng
Head