



ASSESSING THE TEACHING PRACTICES OF SENIOR HIGH SCHOOL
ACCOUNTING TEACHERS IN THE CENTRAL AND BRONG AHAFO
REGIONS OF GHANA

BY




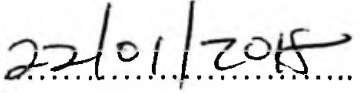
Thesis submitted to the Department of Business and Social Sciences
Education of the Faculty of Humanities and Social Sciences Education,
College of Education Studies, University of Cape Coast, in partial fulfilment
of the requirements for the award of Doctor of Philosophy degree in
Curriculum and Teaching

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DECLARATION

Candidate's Declaration

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

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

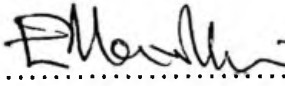
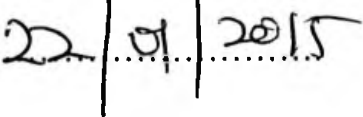
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Supervisors' Declaration

We 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.

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ABSTRACT

The study assessed teaching practices of Accounting teachers from selected Senior High Schools (SHSs) in the Central and Brong Ahafo Regions of Ghana. The study was rooted in the pragmatist philosophy which employs the mixed methods approach. The convergent parallel design was adopted for the study. The population for the study was Accounting teachers and students. The multistage sampling technique was used in selecting 81 teachers and 482 students from the selected schools. Twelve purposively selected teachers were observed and interviewed. Data was gathered using questionnaire, observation and interview guide. Descriptive statistics (frequencies and percentages, and mean and standard deviation) were used to analyse the quantitative data. The results of the study indicated that Accounting teachers employ appropriate strategies to introduce their lessons, and state clear objectives. However, they do not write comprehensive lesson notes but have skeletal plans that guide their teaching. They do not plan to use appropriate Teaching Learning Resources to enhance teaching and learning. The study further showed that Accounting teachers projected their voices louder and clearer enough during instructional periods, exuded confidence, connected well to students' prior knowledge, but their teaching was largely teacher-centered. Accounting students were minimally assessed through formal assessment procedures, which lacked higher order questions, and their participation was enhanced by the appropriate reinforcement techniques. It was recommended that workshop and refresher courses should be organised for the teachers and emphasise should be laid on the use of TLRs to improve their pedagogical skills during lesson delivery.

KEY WORDS

Accounting teachers

Classroom assessment

Classroom management

Lesson planning

Pedagogical Content Knowledge (PCK)

Teaching practices



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DEDICATION

To my mum, Rose Amankwaa and my Sister, Sarah Bosu

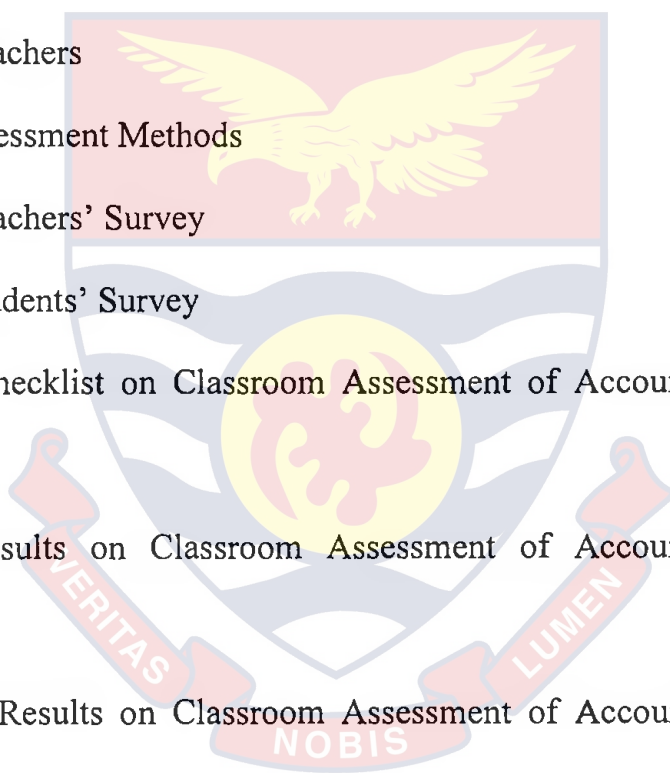


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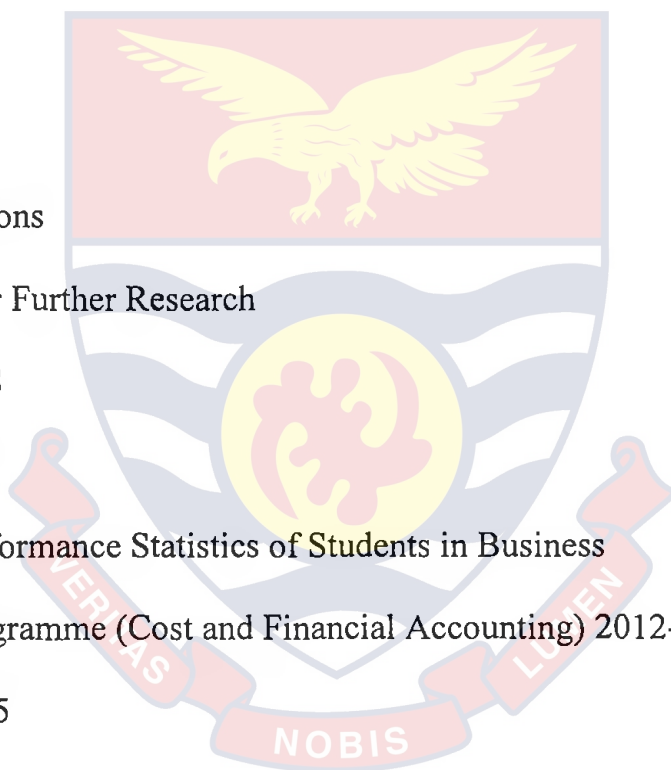
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LIST OF ACRONYMS

GES	Ghana Education Service
MoE	Ministry of Education
PCK	Pedagogical Content Knowledge
CIIA	Centre for Instructional Innovation and Assessment
IAE	International Academy of Education
SHS	Senior High School
AECC	Accounting Education Change Commission
CATs	Classroom Assessment Techniques
WAEC	West African Examinations Council
WASSCE	West Africa Senior Secondary Certificate Examination
PGDE	Post Graduate Diploma in Education
B.ED	Bachelor of Education
HND	Higher National Diploma
M.ED	Master's in Education
M. PHIL	Master of Philosophy
ICA	Institute of Chartered Accountants
ACCA	Association of Certified Chartered Accountants
CIMA	Chartered Institute of Management Accountants
MECORS	Mathematics Enhancing Classroom Observation Recording System
QAA	Quality Assurance Agency
TQM	Total Quality Management
SMK	Subject Matter Knowledge
CK	Contextual Knowledge

GCE O/A General Certificate of Education Ordinary Level and Advanced
Level



CHAPTER ONE

INTRODUCTION

Introduction

The teacher is undeniably the essential link between the curriculum and students' achievement. Teachers make instructional decisions that determine the success or otherwise of a curriculum. Indeed the teacher is capable of creating behavioural change in terms of cognitive, psychomotor as well as affective domain (Mbise, 2008). Emerging concerns are rife in terms of how Accounting Education should evolve to satisfy the needs of professional development of the students. It is a very fundamental question for stakeholders to intelligently assess the extent of research conducted in Accounting Education, Accounting Educators and its connection with the quality of the teaching and the teaching practices adopted in Accounting Education generally.

An educational institution performs a significant function of providing learning experiences to lead students from the darkness of ignorance to the light of knowledge (Kaur & Mathur, 2015). The key personnel in the institutions who play an important role to bring about this transformation are teachers. The National Council for Teacher Education (NCTE, 1998) of India in Quality Concerns in Secondary Teacher Education stated that the teacher is the most important element in any educational programme. It is the teacher who is mainly responsible for the implementation of the educational goals in a curriculum at any stage (Biswas, 2013; Hanushek & Wößmann, 2010; Kaur & Mathur, 2015; NCTE, 1998). It is imperative to invest in teachers to prepare them adequately towards the attainment of set goals if the future of the society is to be secured. The importance of competent teachers to the nation's school

system cannot be overemphasized (Hanushek & Wößmann, 2010; Makrani, 2010). Investment in education is essential for both personal growth and economic development (Anderson, 2004; Hanushek & Wößmann 2010; Krueger & Lindahl, 2001). Increased access to primary and secondary education places great demands on the quality of the teaching force.

Teacher quality is an essential determinant of academic performance, but the specific characteristics that make a good teacher remain debatable (Hanushek & Rivkin, 2006; Wiggins & McTighe, 2006). For many years, both educators and researchers have been debating on variables that influence students' achievement (Anderson, 2004). Anderson (2004) went on further to provide evidence that suggests that, schools can make a great difference in terms of students' achievement, and a substantial portion of the difference is attributable to teachers. Baker et al. (2010) and Darling-Hammond (2000) have indicated that differential teacher effectiveness is inferred to be a strong determinant of differences in student learning, which far outweighs the effects of differences in class size and class heterogeneity. It is also acknowledged that the impact of teacher effectiveness or ineffectiveness seems to be additive and cumulative (Jordan, Mendro, & Weerasinghs, 1997; Sanders & Rivers, 1996; Wright, Horn, & Sanders, 1997). Sanders and Rivers (1996) gave an example that students who are assigned to one ineffective teacher after another have significantly lower achievements in learning than those who are assigned to a sequence of several highly effective teachers. As to the factors that contribute to teacher effectiveness, there have been many views. However, all these views converge to explain teacher effectiveness (Brophy, 2001; Scheerens, 2003).

According to Anderson (2004), effective teachers are those who achieve the goals which they have set for themselves or which have been set for them by others (e.g. ministries of education, legislators, government officials and school administrators). Considering Anderson's definition of the effective teacher, it can be said that an effective teacher is one who employs teaching practices that help in achieving those goals which have been set (Knight, 2007).

The attitudes and practices of teachers are crucial for understanding and improving educational processes (OECD, 2009). They are closely linked to strategies teachers adopt for coping with challenges in their daily professional life and to their general well-being. They shape students' learning environment and influence students' motivation and achievement (OECD, 2009). Many studies have described aspects of teaching practices, which are related to effective classroom learning and student outcomes (Brophy & Good, 1986; Noell, Brownell, Buzick, & Jones, 2014; Wang, Haertel, & Walberg, 1993). Key aspects of direct instruction, classroom management, adequate pacing, and close monitoring, are indicative of positive impact on student performance. These are however not enough; while the teacher provides learning opportunities, the student must recognise and utilise them to bring effectiveness (Coe, Aloisi, Higgins, & Major, 2014; OECD, 2015).

In the teaching of Accounting, it is the duty of the Accounting teacher to plan instruction that supports every student in meeting rigorous learning goals (Cooper, 2014). This can be achieved by drawing upon knowledge of content areas, curriculum, cross-disciplinary skills, pedagogy, knowledge of learners, and the community context.

For a teacher to be able to achieve a goal, there is the need for him/her to have an in-depth knowledge base in the subject he/she teaches in the classroom. Shulman (1986; 1987) expressed the need for a theoretical formulation to identify the different components of teachers' teaching capabilities, as well as the conditions for developing them. He classified teachers' knowledge into (i) content or subject matter knowledge, (ii) pedagogical knowledge, and (iii) pedagogical content knowledge.

Content knowledge constitutes common knowledge of content that any reasonably educated adult should be conversant with and can practice, whereas specialised knowledge of content is that which teachers can do but not necessarily other adults (Hill, Schilling, & Ball, 2004). In relation to Accounting, common knowledge of content includes the ability to identify incorrect answers or inaccurate definitions, and the ability to successfully provide responses to students' problems. Specialised knowledge of content may include the ability to analyse mathematically the Accounting concept and its implication whether a student's unconventional answer or explanation is reasonable or mathematically correct, or to give a mathematical explanation as well as its interpretation of transactions to why a process (such as how a particular transaction came about and how it has been treated in the various accounts) works.

Pedagogical Content Knowledge (PCK), as a concept, was introduced to represent the kind of knowledge that teachers have and use during their classroom teaching (Ainsworth, Prain, & Tytler, 2011; de Jong & Van Der Valk, 2007; Hofstein, Carmi, & Ben-Zvi, 2003; Kind, 2009a; Lee & Luft, 2008; Loughran, Mulhall, & Berry, 2008; Van Driel & Beijaard, 2003). This implies

that for success in the teaching profession, it is paramount to understand the development of teacher subject matter knowledge and their PCK.

The subcategories of PCK are further refined and described by Ball, Thames and Phelps (2005), who suggested that knowledge of content includes teachers' ability to (i) anticipate students' misconceptions and errors, (ii) interpret incomplete student thinking, and (iii) predict how students handle specific tasks, and what students find challenging and interesting. The other component of PCK is knowledge of content and teaching, which provides one the ability to appropriately arrange the content for teaching, and to recognise the advantages and disadvantages of specific instructional representations, and consider the issues that confront students' response to unexpected approaches to the study of that subject.

An Accounting teacher who is highly knowledgeable in the subject still needs the skills to teach that particular subject. Such skills are technically referred to as pedagogy. Pedagogy involves classroom management, motivation, communication, and students' involvement in lessons. Teachers' ability to impart knowledge to students depends mostly on the pedagogical strategies that are employed during teaching and learning. For instance, the teaching methods that teachers use have a significant impact on students' ability to grasp the subject matter.

For an Accounting teacher to teach students to grasp the concept for learning to take place, the first issue is to have conceptual understanding of Accounting (Cohen & Yarden 2009; Friedrichsen, van Driel, & Abell, 2011; Henze, van Driel, & Verloop, 2008; Lee & Luft, 2008; Park & Oliver 2008). It is believed that if teachers have a conceptual understanding of the subject they

teach, it would influence classroom instruction positively. It is important, therefore, that teachers have some knowledge in Accounting.

Again, teachers' interrelated knowledge within the Accounting subject is very important and equally essential are procedural rules involved in the subject. The importance of knowledge of subject such as Accounting representations is also emphasized because Accounting is regarded as a composition of a large set of high related abstractions which sometimes allow students to think and infer to make decisions in their learning. Fennema and Franke (1992, p. 153) contends, "*if teachers do not know how to translate those abstractions into a form that enables learners to relate (Accounting) to what they already know, they will not learn with understanding.*"

Another teaching practice technique that is worth mentioning is the classroom assessment employed by the teacher. Classroom assessments and student evaluations are integral parts of the teaching and learning process (Gardner, 2012; Hinchey, 2010; Tacoshi, & Fernandez, 2014). Assessments should be aligned and in accordance with the instructional goals. It should guide the learning process and stimulate further learning (Hume & Coll, 2009; Sadler & Zeidler, 2009; Shwartz, Dori, & Treagust, 2013). Teaching-learning conceptions are influenced by assessment methodology, and it impacts student representations and learning of Accounting (Hofstein, Mamlok-Naaman, & Rosenberg, 2006).

In line with the PCK, it is also important for the Accounting teacher to have knowledge of the assessment techniques to use during instructional period, i.e., how the Accounting teacher understands and applies multiple methods of assessment in order to (i) engage learners in their own growth, (ii) monitor

learner progress, and (iii) guide the teacher's and learner's decision making. Accounting teachers engage in a broad range of assessment roles. Knowledge of assessment of Accounting among learners can be regarded as one of the core components of a teacher's PCK as far as the teaching practices employed by the teacher is concerned (Fernandez, 2011, 2014; Fernandez & Goes, 2014; Kind, 1999; Schneider & Plasman, 2011).

The Accounting teacher works, both independently and collaboratively, with the other teachers to examine test and other performance data to understand and appreciate each learner's progress, and to guide planning. According to Earl (2003), for proper assessment of students' learning, teachers could use their personal knowledge about students and their understanding of the curriculum in the context of the assessment. Therefore, assessment practice depends on the integration of different domains of knowledge in a process that may increase teachers' efficacy (Tacoshi & Fernandez, 2014). According to Tacoshi and Fernandez (2014), teachers' knowledge of assessment practices is revealed in the teaching plans. It can be deduced that the teacher's content knowledge may influence the teaching plans which also has a direct impact on the classroom assessment and management strategies to be employed during the instructional periods.

Background to the Study

In line with these teaching practice perspectives, the Business Education curriculum, for which the teaching of Accounting is included, cannot be left out. The preparation and planning of lesson, the content knowledge, classroom assessment techniques and the classroom management skills of the Accounting teacher are things that cannot be taken for granted. This is because the teaching

of Accounting as a subject in the Senior High School (SHS) is not taught merely by anyone who does not have content knowledge and has not been trained to acquire the skills required for teaching the subject.

The Accounting field is one of immense benefit not only to its students but the larger society. Governments around the globe, business establishments, financial and educational institutions, among others, rely heavily on Accountancy and Accountants in order to effectively run and perform. Even the lay-person relies on Accounting principles to keep the finances in good shape, i.e., to budget well and spend appropriately. These reasons and others are why the teaching and learning of Accounting are of much importance to every serious-minded government and all those who depend on Accountancy, Accounting, and Accountants. To this end, it is prudent to say that an Accounting student must be one who is well grounded in all the basics of the subject, its applications, and the skills that adequately equip him/her with the competencies that are needed by a professional accountant to deliver.

In addition to this, the Accounting curriculum wholly focuses on continuous quality improvement of the students who enrol in the subject in the SHSs (Ministry of Education [MoE], 2010). Accounting students are expected to acquire the knowledge, its applications, and the attitudes that will reinforce workplace competencies. Accounting teachers are also expected to amply demonstrate particular skills, apply knowledge and possess professional qualities that are acquired as a result of their training. They must instruct students with diverse needs which can help them meet society's demands for high performance. Accounting teachers are tasked with the business to translate

the objectives as outlined in the curriculum document into practical activities to help bring about the desired changes in the learner.

The rationale for the introduction of Financial Accounting in the SHS is to train and equip students for sound management of the business and non-profit oriented organisations. The lack of Accounting efficiency has led to irregularities in the financial administration of both public and private institutions in the country (MoE, 2010). The improvement in Accountancy education has significantly improved efficient operations of the economic sector of the country's development in recent years. Similarly, the introduction of Cost Accounting as a discipline in the business programme enhances students understanding of the basics of cost awareness and reduction that ensures the creation and careful use of resources in small- and large-scale organisations. The remarkable increase in the number of institutions and the overall expansion of businesses in Ghana has increased the demand for accounting personnel. This has made Accountancy Education a high priority in the human resource development programme of Ghana (MoE, 2010).

Accountancy Education leads to improvement in students' numeracy skills and it provides them with background skills for business studies in the future. Accountancy offers ready employment to students who do well on the subject, thus offering them lifelong enriching careers such as accountant, auditor, banker, financial analyst, tax consultant, management consultant, accounting lecturer or teacher (MoE, 2010). These career goals can be achieved when students perform well and can continue their education to pursue higher learning in Accounting Education in the tertiary institutions. The basics of Financial Accounting and Cost Accounting taught in the SHSs and everything

that affects the teaching of these basics have a significant impact on how well the objectives for the introduction of the subject is achieved. Thus in the past accounting students had performed well during GCE O/A level examinations, and in the SSSCE as well. However, from the year 2000 up to 2015, the Chief Examiners of the West African Examinations Council (WAEC) have raised many concerns with regard to students' performance at the West Africa Secondary School Certificate Examination (WASSCE). Attention has been focused on these concerns by the Chief Examiners and how they translate into students' and teachers' performance in the classroom and beyond.

The reports from the Chief Examiners indicated that the depth of students' knowledge in Accounting was shallow. This was because, in Accounting, knowledge precedes the presentation. A student's ability to grasp, recall and apply what is taught and learned is perennial to promoting success in the quest for knowledge in the field of Accountancy (Anderson-Gough & Hoskin, 2008). Accounting students, according to the reports, also showed weaknesses in the knowledge of the subject which limited their interpretation and translation of concepts into calculations. Some Accounting students also had problems in applying the relevant Accounting principles and accuracy in computation. The report further suggested that candidates were completely unfamiliar with various methods in Accounting for business undertakings and transactions (Chief Examiners Report, 2013).

There was evidence of illogical presentation of material, suggesting lack of confidence of candidates in the material they presented and ill-preparation for the examination. The report also provided evidence that whilst some Chief Examiners commended candidates for the presentation of answers and neatness

of work, some others noted that the majority of candidates performed poorly because they failed to go beyond stating bullet points even when they were required to explain the points.

To support these reports from the Chief Examiners, the performance of Accounting students over the periods has been collated. Appendices A and B show the performance statistics of students in Accounting Education from 2012 to 2015. For example, in 2012, 20.4% of candidates obtained grades between D7 and E8 which are very weak passes because these are normally not considered for purposes of progression from the SHS to the tertiary institution. Meanwhile, 4,091 representing 10.5% students obtained grade F9 in Financial Accounting during the same period. The situation worsened in 2013 when 17,996 representing 20.9% of students obtained grade F9 in Financial Accounting whereas 5,190 representing 9.45% also had F9 in Principles of Cost Accounting. The situation has not been any better in 2014 and 2015 (See Appendices A and B).

The Chief Examiners' Reports explained that students' poor performance over the period may be indicative of poor and declining quality of education at the SHSs. Therefore, government and school authorities should apply appropriate intervention strategies for quality assurance in education at the SHS level. Critical issues such as the learning environment, appropriate infrastructure, required teaching aids and equipment, the appropriate number and quality of teachers should be addressed by the Government of Ghana, Ministry of Education and Ghana Education Service. In furtherance to the evidence and critical issues identified by the Chief examiners, pedagogical

flaws of Accounting teachers could as well be considered a contributing factor to students' poor performance in the subject.

Statement of the Problem

On many occasions, statements made by government officials, heads of schools and other public individuals during political campaigns, open days, and speech and prize giving days indicate that the standard of education in Ghana is improving (Dogbey, 2014; Obodai, 2016). In most cases, some of these utterances may be political rather than factual. For instance, one political party claims that during their rule, the quality of education in Ghana has risen to enviable heights. As if to confirm this, it was announced that the year's SHS final WASSCE has registered a whopping 99.6% pass. Such a pass rate is unprecedented in the history of the SHS system (Owusu, 2012). Owusu (2012), however, revealed otherwise. He indicated that ever since the SHS system was introduced in Ghana, the final WAEC examination results had not passed 70%. The authenticity of this claim is judged by the WASSCE results released by the WAEC in respect of final year SHS students.

Contrary to these public statements, the Chief Examiners' Reports indicate that students' performance still needs to be looked at based on their results that WAEC recorded. Despite the supposed improvements, students' performance in Accounting has been poor in recent years (See Appendices A and B), a trend supported by WAEC Chief Examiners' Reports (2011, 2012, 2013, 2014). At a point, it was evident that all Chief Examiners were unanimous in reporting that candidates seemed not to have been adequately prepared for the examination hence they performed abysmally in Accounting (Kwarteng, 2014).

There are possible factors that may account for the poor performance of these students. Philip (2000) was quick to indicate that the absence of factors such as qualified teachers, facilities like adequate and conducive classrooms, textbooks, and furniture, curriculum relevance, infrastructure, learning process (monitoring and evaluation) and adequate funding has the potency in contributing to such lapses in students' performance. However, these are general possible factors not particularly suiting any specific subject. However, the specific literature on factors that impact students' performance in Accounting is scanty. Most of the available literature are studies undertaken in other countries and in other subject areas such as in Science, Mathematics, and English Education (Baumert, Kunter, Blum, Brunner, Voss, Jordan, & Tsai, 2010; Kind, 2009a; Kenney, Shoffner, & Norris, 2013).

The few literature that were obtained on Accounting Education in Ghana were the studies of Bosu (2010; 2014; 2016), Darkwah (2013; 2014), Osei-Tutu, Yeboah-Appiahgyei and Darkwah (2014), Yeboah-Appiagyei, Osei-Tutu, and Darkwah (2014), Kwarteng (2014a; 2014b), Sinto (2015); Mordedzi and Mireku (2015) and Sam (2015). Some of these studies (Bosu, 2016; Osei-Tutu et al., 2014; Yeboah-Appiagyei, et al., 2014; Sam, 2015; Sinto, 2015) focused on factors that influence Accounting students' academic performance. Mordedzi and Mireku's (2015) study looked at the learning styles of students in the study of Cost Accounting in a private SHS in Ghana while Kwarteng (2014b) researched on the implementation of Accounting curriculum in SHSs in Ghana. Other researchers (such as Darkwah, 2014, Kwarteng, 2014a) also looked at the use of teaching-learning resources in Financial Accounting lessons. Darkwah (2013) evaluated the teaching strategy used by Financial

Accounting teachers in the Sunyani municipality in the Brong Ahafo Region and Bosu (2010) study assessed the pedagogical content knowledge of accounting teachers in SHSs in the Central Region of Ghana. In 2014, Bosu assessed the Job satisfaction of business studies teachers in the Central Region of Ghana.

It is obvious that the studies examined including those in the Central and Brong Ahafo Regions of Ghana did not look at the teaching practices (which could have influenced the level of performance of the students as evidenced in the WAEC Chief Examiners' report) the Accounting teachers adopted. Accordingly, this research studied the teaching practices of Accounting teachers (which could be potential factors in influencing the level of Accounting students' performance) and sought answers to such questions as whether Accounting teachers plan lessons to enhance/facilitate learning among students; whether Accounting teachers have the requisite PCK to teach certain topics in Accounting; whether the assessment methods employed in the classroom to evaluate students learning and performance are appropriate and helpful to students and whether Accounting teachers use the right classroom management strategies to manage and motivate their students during instructional session. Answers to these questions will help in assessing the teaching practices of Accounting teachers teaching and also help in improving Accounting students' performance.

Purpose of the Study

The purpose of this study was to assess the teaching practices employed by Accounting teachers in selected SHSs in the Central and Brong Ahafo Regions of Ghana. The study specifically sought to assess the:

1. pedagogical strategies that Accounting teachers employ in planning their lessons;
2. appropriateness of PCK adopted by SHS Accounting teachers for teaching any given topic in Accounting in the SHSs;
3. effectiveness of the assessment methods SHS Accounting teachers use and its support to the teaching and learning of Accounting and;
4. classroom management strategies that SHS Accounting teachers use to enhance Accounting students' motivation in the classroom during the instructional period.

Research Questions

The following research questions were formulated to guide the study in the two regions considered.

1. What pedagogical strategies do Accounting teachers of SHS use in planning their lessons?
2. How appropriate is the Pedagogical Content Knowledge (PCK) adopted by Accounting teachers to teach Accounting at the SHSs?
3. How well do the assessment methods employed by the Accounting teachers support the teaching and learning of Accounting?
4. How do Accounting teachers manage their classroom to enhance students' motivation during Accounting instructional period?

Significance of the Study

The study would be beneficial in informing policies, improving practice and contributing to knowledge. It would be beneficial to stakeholders of education notably, the Ministry of Education, Curriculum and Research Development Division (CRDD), Regional and District Directorates of

Education, Higher Educational Institutions, Heads of second cycle institutions, Accounting teachers and Ghana Association of Business Education Teachers (GABET).

First, the findings of the study would be a rich information source to curriculum developers and policymakers. The difficulties identified in the study would give curriculum developers guidance in developing the curriculum to match teachers' level. Policymakers could modify existing policies to address and motivate the difficulties that teachers encounter to improve the quality of students outcome.

The findings of the study would be made available to the District Directorate of Education in the two regions, heads of the participating schools, the Ghana Association of Business Teachers (GABET), Curriculum and Research Development Division (CRDD), the accounting teachers in the two regions in addressing the teaching practices related issues that would be identified. The MoE and GES would also benefit, in that, it would provide information on the extent to which the aims and philosophy of education are being achieved in these two regions. The provision of teaching and learning resources to enhance teaching practices in the Central and the Brong Ahafo Regions would also be addressed by the Districts Directorate of Education and GES in these two regions.

It is hoped that the findings of the study would benefit school heads and Accounting teachers in these two regions. The school heads would ensure that Accounting teachers adopt appropriate and effective teaching practices that would improve students learning and consequently academic performance in these two regions. The challenges identified in the study would be discussed

among the Accounting teachers in the Central and the Brong Ahafo Regions which would help improve collegiality among the teachers. Accounting teachers would also see the need of adjusting their teaching practices in order to meet the current teaching practices (taking into consideration the needs of the accounting students).

The results of the study will also be made available to higher education institutions especially the universities or institutions that train Accounting teachers for the SHSs such as the University of Cape Coast, University of Education, Winneba, Valley View University and Catholic University College. That is, the state of practices of Accounting teachers will serve as a tracer to the efforts of universities in training teachers for the nation. The outcome of the study would enable such institutions to reflect on their curriculum, teaching approach and the general outlook of the graduate teachers they turn out.

Finally, it is hoped that this study would add a different dimension to the literature on teaching practices of Accounting teachers in the classroom as far as these four variables (lesson planning, PCK, classroom assessment and classroom management) are concerned.

Delimitation

There are many factors that may be associated with students' performance. Some of these factors are student-related factors, teacher-related factors, school-related factors and home or parental related factors. However, this study looked at only the teacher related factors that may be associated with students' performance. Though there are many stakeholders such as professional Accounting bodies, government, school administrators, academics in Accounting education and students completing an Accounting major in

Accounting education who are interested in the training of Accounting students and also interested in the quality of Accounting education, the study concentrated only on practising Accounting teachers in SHSs in the Central and Brong Ahafo Regions of Ghana.

The choice of the Central and Brong Ahafo Regions of Ghana was purposive. The Central Region had been well researched on as far as teaching practice is concerned. However, the focal factors such as lesson planning, PCK, classroom assessment and management are the novelties of the current study which necessitated the inclusion of the Central Region. The available literature looked at the elements separately and even that not in terms of teaching practice. The Brong Ahafo Region on the other hand is a place where not much research has been done as far as the teaching practices of Accounting teachers are concerned. The study thus brought together these two extremes cases of research presence. However, in spite of these two major differences, the two regions had some similarities that were helpful for such a study.

The Danielson Framework for teaching which is based on the constructivist theory was used as a theoretical framework for this study (see the review of related literature). The framework has four domains which are planning and preparation, the classroom environment, the instructions, and professional development. It was based on these that the conceptual framework for teaching practices was developed.

The concept of teaching practices is quite broad. For the purpose of this study, I restricted the Accounting teacher's teaching practices to include the lesson planning, the possession and delivery of pedagogical content knowledge and the translation of such skills into effective teaching and learning in the

classroom, the assessment techniques that the Accounting teacher employs and lastly the classroom management techniques the Accounting teacher puts in place to ensure effective teaching and learning. In this study, the Accounting teachers include those who teach Principles of Cost Accounting and Principles of Financial Accounting in public SHSs in Ghana.

Limitations

There are a number of factors that may have potentially affected the validity and the quality of the results. The observation which was undertaken with the knowledge and consent of the Accounting teachers and students could have caused the instructional participants to fake behaviour. This is because, the presence of an observer in the classroom sometimes influences the nature of the lesson, making the lesson untypical of the teachers' usual style of teaching. The teacher may be overly prepared for a visit by the observer or the teacher may feel tensed knowing that the observer is not only there to assist the teacher in developing teaching skills, but also to evaluate how well the teacher is doing. For that matter, the observation data might not be credible for addressing the research questions. To mitigate this possibility, in this study, the participants were assured that their participation in the study was purely for academic purposes and nowhere in the study would they be identified. Due to the assurance, the Accounting teachers observed were relaxed and were not under any compulsion to be observed.

Researcher bias may serve as a limitation to the study. My position as an Accounting teacher could have affected the credibility of the conclusions reached because I could be prejudiced or highly opinionated. As an Accounting instructor and also a lecturer who trains students to teach Accounting in the

SHSs, I controlled my personal biases and feelings towards the participants in this study. To ensure greater objectivity especially during the quantitative aspects of the study, survey data gathered were coded to eliminate any identifying information. In the qualitative aspects of the study, procedures to verify trustworthiness and authenticity were employed.

Another limitation of the study is the limited scope of data. Data were gathered on a limited amount of variables, but in so doing I aimed to obtain data that were reflective of the richness and depth of teaching practices of Accounting teachers. In addition to the limited scope of data, data collection and analyses were done during a specified time frame. That is data collected during this study provided a snapshot of how teaching practice was examined and understood. Since part of the survey was a self-response questionnaire, the data depended on Accounting students' and teachers' candidness and authenticity as well as their individual perceptions, which could be influenced by my presence. However, some measures were put in place to mitigate the effect of these limitations. The teachers and students were assured that the data gathered were solely for research purpose.

Definition of Terms

1. **Accounting:** It is the study of Principles of Cost Accounting and Financial Accounting.
2. **Accounting teacher:** Teachers in the SHSs who teach either Financial or Principles of Cost Accounting.
3. **Accounting Education:** The study of Cost Accounting and Financial Accounting.

4. **Knowledge of pedagogy and methodology:** This covers knowledge of planning and organization of a lesson and teaching strategies especially in Accounting. In this study, Accounting teachers who have strong pedagogical knowledge are Accounting teachers who have rich repertoires of teaching activities and are able to choose tasks, examples, representations, and teaching strategies that are appropriate for their Accounting students when teaching. In addition, they know how to facilitate classroom discourse and manage time for classroom activities effectively.
5. **Knowledge of learners:** This also relates to knowing students' common difficulties, errors, and misconceptions. It is believed that Accounting teachers who possess a strong knowledge base in this domain know what Accounting concepts are difficult for students to grasp, which concepts students typically have misconceptions about, possible sources of students' errors, and how to eliminate those difficulties and misconceptions when teaching them.
6. **Knowledge of curriculum:** This is also assumed to include knowledge of learning goals for different class levels and knowledge of instructional materials. Accounting teachers with strong knowledge in this area know the state and standards for teaching. Accounting teachers identified students for different class levels and plan their teaching activities accordingly. They choose appropriate materials (e.g., textbooks, technology, and manipulative) to meet the goals of the curriculum and use them effectively.

7. **Knowledge of subject-matter or content:** This is assumed to include knowledge of Accounting principles, assumptions and concepts and the relationships among them. In this study, I define strong Accounting knowledge as knowing how Accounting concepts, principles and assumptions are related and how the Accounting procedures work. Subject-matter knowledge includes being able to relate a particular Accounting concept, principle and assumption with others and explicitly explain or justify the reasons behind the Accounting procedures to promote students' understanding.

Organisation of the Study

The study is organised into five main chapters. Chapter One covers the introduction of the study which focuses on the background to the study, statement of the problem, the purpose of the study, research questions, significance of the study, delimitation, limitations, definition of terms and organisation of the rest of the study. Chapter Two presents a review of the theoretical literature on teaching practice, highlighting the conceptual frameworks. It also explores empirical studies on the questions raised that were considered relevant to put the study in perspective. Details of the method used in the investigation are presented in Chapter Three. These details include the research paradigm, research design employed, population, sampling procedure, instrumentation, data collection and data analysis procedures. Chapters Four present the results of the data analysis. It also discusses the findings to address the questions raised in Chapter One. Chapter Five is the final chapter and it summarises the study. Based on the conclusions arrived at, appropriate

recommendations were made to help resolve the issue of teaching practices of Accounting teachers in SHSs in the Central and Brong Ahafo Regions of Ghana.



CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter reviews the literature related to this study and focuses on Teaching Practices. The theoretical framework as a basis to provide the conceptual framework for what constitute teaching practices in the study and how they relate to the Accounting teacher in the SHSs in the two regions is presented here. The chapter also looks at studies that have been conducted by other researchers on teachers' teaching practices. It particularly reviews studies that focus on Lesson Planning, Pedagogical Content Knowledge (PCK) which include studies on teachers' content knowledge or subject matter knowledge, delivery skills or pedagogy. Classroom assessment and classroom management techniques of teachers are also looked at in this chapter.

Theoretical Framework: Danielson's Framework of Teaching (Constructivist)

The key role of a teacher is to teach and to facilitate learning of some target goal defined by the curriculum. Teaching is therefore intimately tied to notions of learning, and there is an impression that if students do not learn, then whatever the teacher is doing does not deserve the label of 'teaching'. The teaching profession is a much more complex task than its critics realise (Sanders & MuCutcheon, 1986). According to Danielson (2009), teaching is extraordinarily important, complex, and a demanding work, with a teacher's workday consisting of making hundreds of decisions that are meant to promote high-level student learning. According to Danielson, teaching as a work is and should be daunting.

Although teaching has characteristics found in other professions, for example, its complexity, uncertainty, instability and value conflict, teaching often is approached as if it were production line work (Schön, 1983). Teaching is a complex task that involves assembling a set of specific practices, activities and resources (such as materials, allocation of time, teachers' skills, personalities and style) around or in terms of one or several educational purposes (Danielson, 2013; Sanders & MuCutcheon, 1986).

To be successful, teachers must arrange these multiple factors in a way so that they are effective in cultivating the learning of a particular group of students, not some abstract student population, but a real classroom or school-sized group of persons with individual personalities, backgrounds and other particularities (Danielson, 2009; Sanders & MuCutcheon, 1986). The knowledge useful for teachers in carrying out this task is practical information organised in the form of a repertoire of practices, strategies and ideas that are effective for those teachers in that particular setting.

According to McGonigal (2005), no matter what you teach, you will encounter the challenge of bringing students from point A (what they currently know) to point B (the learning goals of a course). In many subject areas, the distance between points A and B is huge, and the path is not obvious. Students must not only acquire new skills and information but also completely transform their approach to thinking and learning. There is, therefore, an interrelated construct that will help a teacher do all these activities. These interrelated constructs are the teaching practices that the teacher will adapt before, during and after the instructional session.

Danielson's (2013) framework for teaching which guided the conceptual framework of this study is rooted in the constructivist theory of learning developed by Dewey, Piaget and Vygotsky (Danielson, 2007; Kane & Staiger, 2012), thus providing the basis for adopting constructivism as the theoretical underpinning for this study. According to the literature, constructivism has its roots in the functional psychology of Dewey; Vygotsky's importance of social interaction on cognitive development; the classroom implications of Piaget, stage theory of intellectual development, and the cognitive psychology works of Bruner (Cited in Olson, 2015).

The basic tenet underlying constructivism in recent writings is that "Knowledge is actively constructed by the cognizing subject [learner], not passively received from the environment" (Matthews, 1992, p. 5). That means the theory of constructivism is based on the idea that human learning is not passive, but an active process of constructing meaning in the world around us. Such active process usually occurs in learners' mind (Dewey, 1938; Piaget, 1972; Vygotsky, 1978).

Additionally, the constructivist idea that existing knowledge is used to build new knowledge supports the theory that best practice can inform future practice of others within a profession (Ormrod, 2004; Prawat & Floden, 1994). Constructivism is a perspective on learning which is initiated from the learner's perspective rather than by that of the teacher. The material is not given to the learner in a one-way process. The constructivist perspective is that understanding is constructed by the learner rather than placed upon the learner. It also implies that students have their own ways of learning (Bonk &

Cunningham, 1998), and their learning approaches focus on student-centered and cognitive learning (Ormrod, 2004).

In the classroom, the constructivist view of learning can point towards a number of different teaching practices. In the most general sense, it usually means encouraging students to use active techniques (experiments, real-world problem solving) to create more knowledge and then to reflect on and talk about what they are doing and how their understanding is changing (Dewey, 1938; Piaget, 1972; Vygotsky, 1978). The teacher makes sure he/she understands the students' pre-existing conceptions, and guides the activity to address them and then build on them. Constructivist teachers encourage students to constantly assess how the activity is helping them gain understanding. By questioning themselves and their strategies, students in the constructivist classroom ideally become "expert learners." This gives them ever-broadening tools to keep learning. With a well-planned classroom environment, the students learn how to learn.

The Danielson framework for teaching is a research-based set of components of instruction, aligned to the Interstate New Teacher Assessment and Support Consortium (INTASC) standards, and grounded in a constructivist view of learning and teaching. (Danielson, 2009). This research-based model has been the most widely used approach for standard-based teacher performance and evaluations (Milanowski, Kimball, & White, 2004). First published in 1996, the framework grew from professional conversations during the development of Praxis III training programme for assessors. It became evident during the development of the Praxis III training programme that there was the need to develop a comprehensive teaching framework which provides a common

language that gave educators a format in which they could use to both reflect and to frame conversations about their teaching with others (Danielson, 2007).

Danielson (2013) divided the complex activity of teaching into 22 components clustered into the following four domains of teaching responsibility. The four domains are planning and preparation, the classroom environment, instruction and assessment and professional responsibilities. Each domain is further broken down into five or six components, each of which contains up to five elements. Each component describes a specific aspect of the domain. The elements describe a distinct feature of the component. Together, these 76 elements make up the Framework for Teaching (Danielson, 2013).

Figure 1 shows the Danielson framework for teaching.

<p>DOMAIN 1: Planning and Preparation</p> <p>1a Demonstrating Knowledge of Content and Pedagogy • Content knowledge • Prerequisite relationships • Content pedagogy</p> <p>1b Demonstrating Knowledge of Students • Child development • Learning process • Special needs • Student skills, knowledge, and proficiency • Interests and cultural heritage</p> <p>1c Setting Instructional Outcomes • Value, sequence, and alignment • Clarity • Balance • Suitability for diverse learners</p> <p>1d Demonstrating Knowledge of Resources • For classroom • To extend content knowledge • For students</p> <p>1e Designing Coherent Instruction • Learning activities • Instructional materials and resources • Instructional groups • Lesson and unit structure</p> <p>1f Designing Student Assessments • Congruence with outcomes • Criteria and standards • Formative assessments • Use for planning</p>	<p>DOMAIN 2: The Classroom Environment</p> <p>2a Creating an Environment of Respect and Rapport • Teacher interaction with students • Student interaction with students</p> <p>2b Establishing a Culture for Learning • Importance of content • Expectations for learning and behavior • Student pride in work</p> <p>2c Managing Classroom Procedures • Instructional groups • Transitions • Materials and supplies • Non-instructional duties • Supervision of volunteers and paraprofessionals</p> <p>2d Managing Student Behavior • Expectations • Monitoring behavior • Response to misbehavior</p> <p>2e Organizing Physical Space • Safety and accessibility • Arrangement of furniture and resources</p>
<p>DOMAIN 4: Professional Responsibilities</p> <p>4a Reflecting on Teaching • Accuracy • Use in future teaching</p> <p>4b Maintaining Accurate Records • Student completion of assignments • Student progress in learning • Non-instructional records</p> <p>4c Communicating with Families • About instructional program • About individual students • Engagement of families in instructional program</p> <p>4d Participating in a Professional Community • Relationships with colleagues • Participation in school projects • Involvement in culture of professional inquiry • Service to school</p> <p>4e Growing and Developing Professionally • Enhancement of content knowledge and pedagogical skill • Service to the profession</p> <p>4f Showing Professionalism • Integrity/ethical conduct • Service to students • Advocacy • Decision-making • Compliance with school/district regulations</p>	<p>DOMAIN 3: Instruction</p> <p>3a Communicating With Students • Expectations for learning • Directions and procedures • Explanations of content • Use of oral and written language</p> <p>3b Using Questioning and Discussion Techniques • Quality of questions • Discussion techniques • Student participation</p> <p>3c Engaging Students in Learning • Activities and assignments • Student groups • Instructional materials and resources • Structure and pacing</p> <p>3d Using Assessment in Instruction • Assessment criteria • Monitoring of student learning • Feedback to students • Student self-assessment and monitoring</p> <p>3e Demonstrating Flexibility and Responsiveness • Lesson adjustment • Response to students • Persistence</p>

Figure 1: Charlotte Danielson's framework for teaching (2012)

Domain 1: Planning and preparation:

Instructional planning includes a deep understanding of content and pedagogy and an understanding and appreciation of the students and what they bring to the educational encounter. Understanding the content alone is not sufficient; the content must be transformed through instructional design into a sequence of activities and exercises that make it accessible to students. All elements of the instructional design-learning activities, materials, and strategies-must be appropriate to both the content and the students and aligned with larger instructional goals. In their content and process, assessment techniques must also reflect the instructional outcomes and should serve to document student progress during and at the end of a teaching episode. Furthermore, in designing assessment strategies, teachers must consider their use for formative purposes, and how assessments can provide diagnostic opportunities for students to demonstrate their level of understanding during the instructional sequence, while there is still time to make adjustments.

Domain 2: The classroom environment

Teachers create a learning environment through positive interpersonal interactions, efficient routines and procedures, clear and consistent standards of conduct, and a safe physical environment that supports the learning purposes. In addition, the environment encourages students to take pride in their work and to assume responsibility for their learning. Students respond to the warmth and caring of teachers, their high expectations for achievement, and their commitment to students. Students feel safe with these teachers and know that they can count on the teachers to be fair and, when necessary, compassionate. Students are also sensitive to the subtle messages they receive from teachers as

to their capabilities. The components of Domain 2 are not associated with the learning of any particular content. Instead, they set the stage for all learning. The teacher establishes a comfortable and respectful classroom environment, which cultivates a culture of learning and creates a safe place for risk-taking. The atmosphere is business-like, with non-instructional routines and procedures handled efficiently; student behaviour is cooperative and non-disruptive, and the physical environment is conducive to learning.

Domain 3: Instruction

Domain 3 contains the components that are at the essential heart of teaching- the actual engagement of students in learning through the vision of students developing complex understanding and participating in a community of learners. Students are engaged in meaningful work, which carries significance beyond the next test and is relevant to students' lives. Teachers who excel in Domain 3 have finely honed instructional skills. Their work in the classroom is fluid and flexible; they can shift easily from one approach to another when the situation demands it. They seamlessly incorporate ideas and concepts from other parts of the curriculum into their explanations and activities. Their questions probe student thinking and serve to extend understanding. They are attentive to different students in the class, and the degree to which they are thoughtfully engaged. They carefully monitor students' understanding as they go (through well-designed questions or activities) and make minor mid-course corrections as needed. Above all, they promote the emergence of self-directed learners who are fully engaged in the work at hand.

Domain 4: Professional responsibilities

The components in Domain 4 are associated with being a true professional educator: they encompass the roles assumed outside of and in addition to those in the classroom with students. Students rarely observe these activities. Parents and the larger community observe them only intermittently. The activities are, however, critical to preserving and enhancing the profession. Educators exercise some of these professional responsibilities (for example, maintaining records and communicating with families) immediately upon entering the profession since they are integral to their work with students. Domain 4 consists of a wide range of professional responsibilities, from self-reflection and professional growth to participation in a professional community to contributions made to the profession as a whole. The components also include interactions with the families of students, contacts with the larger community and advocacy for students. Domain 4 captures the essence of professionalism by teachers; teachers are, as a result of their skills in this domain, full members of the teaching profession, and committed to its enhancement.

The components of professional practice in teaching constitute a comprehensive framework reflecting the many different aspects of teaching. Although the components are distinct, they are related to one another. A teacher's planning and preparation affect instruction, and all these are affected by the reflection on practice that accompanies a unit or lesson. In addition, many features of teaching, such as the appropriate use of technology or a concern for equity do not each constitute a single component but rather apply to them all. According to Danielson (1996), the benefits of having a framework for professional practice are several. First, a framework offers the profession of

teaching a shared vocabulary as a way to communicate about excellence. For novice teachers, a framework provides a pathway to excellence by laying out the twenty-two important components that constitute professional practice. A framework for teaching provides a structure for discussions among teachers and also serves to sharpen the focus for professional development. A framework also serves to communicate to the larger community the array of competencies needed to be an effective teacher.

Danielson (1996; 2007) contends that since no single teaching approach will work in every situation, it is purposeful to create a framework independent of any particular teaching methodology. She also believes that teachers need to be able to use a variety of strategies and be able to select the suitable strategy to achieve the appropriate outcome. Danielson (2007, p. 24) acknowledges that “although the framework does not endorse any particular teaching style for all teachers; it does, however, enable educators to engage in conversations about the appropriateness of choices.”

Conceptual Framework of Teaching Practices

This current study focused on all the four domains of the Danielson’s framework of teaching in building the conceptual framework. These include planning and preparation, the classroom environment, instructions and professional responsibilities. In relation to this, teaching practices based on this study are conceptualised into four main elements. They are Lesson Planning, Pedagogical Content Knowledge (PCK), Classroom Assessment and Classroom Management which were built from the Danielson’s framework of teaching.

Figure 2 shows the interconnections among the elements of teaching practices according to this study. The Accounting teacher’s Pedagogical

Content Knowledge (PCK) influences Lesson Planning, Classroom Assessment methods and Classroom Management techniques which eventually influences his/her teaching practices. If the Accounting teacher lacks content and pedagogical knowledge, it might influence his/her lesson planning; how well the Accounting teacher employs classroom assessment techniques to assess the students; and also the classroom management strategies he/she employs. Figure 2 also brings to light that all the elements have an influence on the teaching practices of Accounting teachers. The connections among the elements indicate that if the Accounting teacher has any deficiency in any of the elements, it might as well influence the teaching practices that the Accounting teacher employs.

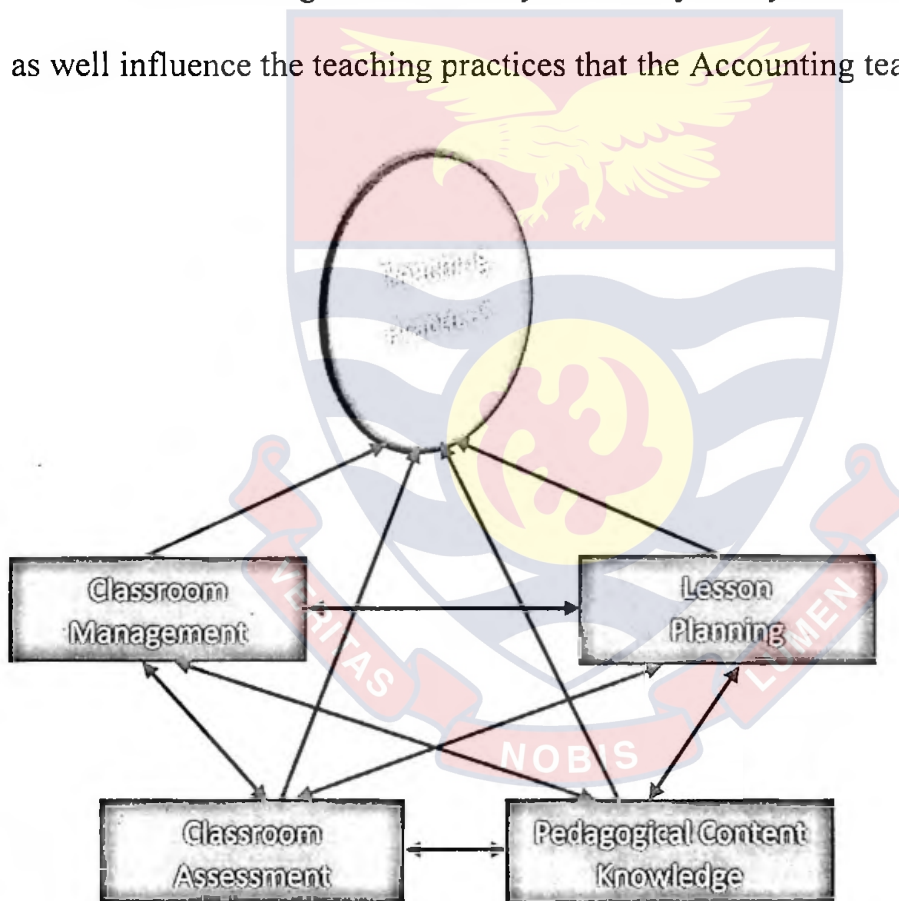


Figure 2: Conceptual framework of teaching practices of Accounting teachers
 Source: Author's own construct (2016).

From my conceptualisation, none of the elements is given pre-eminence. The focus is on how they all contribute to the teaching practices of the Accounting teacher. The arrows pointing back to PCK suggest that the Accounting teacher's PCK can be explained by how well he/she demonstrates

those elements. Figure 2 shows the conceptual framework of teaching practices of Accounting teachers in the SHSs in Ghana as applied in this study.

Teaching Practices

The increasing focus on students' learning as the central indicator of institutional excellence challenges many tacit assumptions about the respective roles of both the teacher and the student (Centre for Instructional Innovation and Assessment [CIIA], 2014). If we look around and observe our educational system the one question that pops into our minds is: Who is a good teacher? However, it is actually the experience of the students that gives an apt definition of a good teacher - their feedback that teachers usually fail to acknowledge. There is a saying that "Teaching creates all other professions." As a researcher, my thoughts then turn to the teaching practices that teachers employ in their various classrooms.

According to CIIA (2014), in student-centered education, faculty or teachers take on less responsibility for being sources of knowledge and take on greater responsibility as facilitators of a broad range of learning experiences. This idea also brings to light the assertion made by Vygotsky (1978) who indicated that the level of potential development (i.e. the zone of proximal development) is the level of development that the learner is capable of reaching under the guidance of teachers or in collaboration with peers. Vygotsky added that the learner is capable of solving problems and understanding material at this level that they are not capable of solving or understanding at their level of actual development; the level of potential development is the level at which learning takes place. He added that it comprises cognitive structures that are still

in the process of maturing, but which can only mature under the guidance of or in collaboration with others.

Other researchers such as Brooks and Brooks (1993) and Fosnot (1996) also supported the student-centred learning where students are called on to take on more responsibilities for their own learning. That is a learning situation where knowledge and the creation of knowledge are interactive, where different viewpoints exist, and where all students' questions are valued (Brooks & Brooks, 1993; Fosnot, 1996). It can be noted that in a constructivist classroom, the importance of context related to the learning process is emphasised. In addition, the importance of "authentic activity" is promoted, which is an experience of personal relevance to students (Lebow, 1993).

Constructivist classrooms are very different from traditional classrooms. Based on the differences between constructivist and traditional classrooms, it is clear that students are more actively engaged and have greater ownership of their learning in constructivist classrooms. They share ideas, ask questions, discuss concepts, and revise their ideas when necessary. The constructivist classroom setting is very collaborative, which contributes to enhanced learning outcomes (Jonassen, 1996). It is therefore important to note that in teaching and learning, the learner should be the centre of attention and nothing else. In the teaching and learning of Accounting, active or experiential teaching is encouraged. In that active or experiential learning is a student-centred approach to teaching which includes any technique that involves the students in the learning process and holds students responsible for their own learning (Bonwell & Eison, 1991; Michel, Cater III, & Varela, 2009; Yoder & Hochevar, 2005).

The Centre for University Teaching, Flinders' University (2013), defines good teaching practice to be a key that has an influence on students' learning and which is a desired outcome and primary goal of higher educational institutions. Teachers strive to meet the principles of good practice in an effort to provide the best learning experience for their students. The centre adopted the "seven principles of good teaching practice" which was first advocated by Chickering and Gamson (1987). Chickering and Gamson, however, indicated that these seven principles are not Ten Commandments shrunk to a 20th-century attention span. They are intended as guidelines for faculty members or teachers, students, and administrators with support from state agencies and trustees to improve teaching and learning. The seven principles of good teaching according to Chickering and Gamson are:

1. ***Encouraging good communication between teachers and learners:***

This principle, according to Chickering and Gamson (1987), ensures that there is frequent student-faculty contact in and out of classes. The most important factor is student motivation and involvement in every aspect of the school system. In that matter, the teacher should ensure that the students are involved in everything that happens in the classroom. Teachers are encouraged to motivate the students as far as teaching and learning are concerned. Faculty concern helps students get through rough times and keep on working. Knowing a few faculty members well enhances students' intellectual commitment and encourages them to think about their own values and future plans.

2. ***Encouraging interaction among learners:*** Learning is enhanced when it is more like a team effort than a solo race. Good learning, like good

work, is collaborative and social, not competitive and isolated. Working with others often increases involvement in learning. Sharing one's own ideas and responding to others' reactions sharpens thinking and deepens understanding. Researchers (such as Benek-Rivera & Mathews, 2004; Bonwell & Eison, 1991; Cox & Guthrie, 2001; Wingfield & Black, 2005) in their studies have indicated that active teaching techniques change the pace of the classroom, and are a creative way to increase students' involvement, motivation, excitement, attention, and perceived helpfulness and applicability of the class. This assertion is supported by Hackathorn, Solomon, Blankmeyer, Tennial and Garczynski (2011).

3. ***Providing opportunities for active participation:*** Learning is not a spectator sport. Students do not learn much just by sitting in classes listening to teachers, memorizing pre-packaged assignments, and spitting out answers. They must talk about what they are learning, write about it, relate it to past experiences, and apply it to their daily lives. They must make what they learn part of themselves. Allen and Reeson (2009) emphasised that the type of rapport the teacher establishes with each and every student in the classroom is very important. As a teaching practice technique, the Accounting teacher is to ensure that he/she has implemented active participation strategies in the classroom that will ensure students' engagement. The Accounting teacher can use both covert and overt active engagement strategies to develop personal connections with the students and to help the student develop an intrinsic desire to succeed (Allen & Reeson, 2009).

4. ***Timely and appropriate response and feedback:*** Research supports the effectiveness of specific and timely feedback for enhancing task performance (Dean, Pitler, Hubbell, & Stone, 2012; Nicol & Macfarlane-Dick, 2006; Schooler & Anderson, 2008; Wiggins, 1998). Kluger and DeNisi (1996) in their study found out that instructor feedback is more effective when delivered in close proximity to the time a task is performed. In the teaching and learning of Accounting, what the students know and what they do not know, determine how much they may learn, because students' appreciation of their level of performance will motivate them to learn more about concepts they may not know. Before an Accounting teacher begins to teach his/her students, he/she needs to assess the existing knowledge and competence of his/her students. The Accounting students also need frequent opportunities to perform and receive suggestions for improvement. At various points during the instructional period, and at the end, students need chances to reflect on what they have learned, what they still need to know, and how to assess themselves.
5. ***Emphasizing time on task:*** Time plus energy equals learning. There is no substitute for time on task. Learning to use one's time well is critical for students and professionals alike (Marks, 2000). There is the need for the Accounting teacher to help the Accounting students to learn how to manage their time effectively. This cannot be achieved if the Accounting teacher does not manage his/her time effectively. As a good teaching practice, it behoves on the teacher to manage his/her time on task effectively. One can infer from this point made by Chickering and

Gamson (1987) that allocating realistic amounts of time means effective teaching and learning for both teachers and students. How an institution defines time expectations for students, faculty or teachers, administrators, and other professional staff can establish the basis for high performance for all (Billings, 2000; Junod, DuPaul, Jitendra, Volpe, & Cleary, 2006; McIlrath & Huitt, 1995).

In the teaching and learning of Accounting, there is the need for Accounting students to spend amounts of time on learning. This is because the students really need enough time to understand and apply the principles that they have been taught. For example, in the preparation of final account of a sole trader and statement of financial position, the Accounting teacher cannot just use two periods (i.e. 80 minutes) in teaching, however, the Accounting teacher is expected to ensure that he/she makes good use of the little time allocated to him/her. Sometimes, it is good for the Accounting teacher to extend periods of preparation and also require students to work more on the practical aspect in their own free time (Marks, 2000). Billings (2000) added that increasing the time available for completing tasks required to accomplish learning goals helps the teacher.

6. ***Motivating learning by communicating expectations:*** Expect more and you will get more (Brophy, 2010). High expectations are important for everyone - for the poorly prepared, for those unwilling to exert themselves, and for the bright and well-motivated (Brophy, 2010). Expecting students to perform well becomes a self-fulfilling prophecy when teachers and institutions hold high expectations of themselves and

make extra efforts. According to Bangert (2004), the use of good examples is an effective practice for setting clear expectations for quality student performance.

Accounting teachers, as part of good teaching practices, are expected to provide good illustrations that relate to real-world situation when teaching students. The Accounting teacher is expected to use examples that provide models of instructor expectations, provide students with more precise guidelines about the type of work necessary for proficient assignment completion. The benefit of presenting examples that demonstrate solutions to authentic problems not only sets instructor expectations but also supports the development of cognitive schema that will help students evaluate future applications of their newly acquired knowledge and skills (Lim & Moore, 2002). Bangert (2004) added that the use of good examples and models not only clearly communicate instructor expectations but also provide students with challenging assignments that could be successfully completed.

7. ***Respecting diverse talents and ways of learning:*** The last principle given by Chickering and Gamson (1987) indicates that there are many roads to learning. According to the researchers, people bring different talents and styles of learning to school. Brilliant students in the classroom may be all thumbs in the lab or art studio. Students rich in hands-on experience may not do so well with theory. Students need the opportunity to show their talents and learn in ways that work for them (Garvey, 2008). They can then be pushed to learning in new ways that do not come so easily. According to Svinicki (1999), learner-centred

models of instruction advocate that prior knowledge, cognitive processing, personality styles, beliefs about learning, and demographics must be carefully considered when planning instruction. Bangert (2004) also added that creating an array of learning activities that allow multiple opportunities for demonstrating knowledge and skill proficiencies is one approach for planning instruction designed to address the diverse range of learning preferences and skills that learners bring to instructional environments.

To Chickering and Gamson (1987), these principles seem good common sense, and they are. This is because many teachers and students have experienced them and because research supports them. These seven principles have inspired many researchers such as Braxton, Olsen and Simmons (1998); Kuh and Vesper (1997); and Kuh, Pace and Vesper (1997). They have also encouraged others to make use of both the principles and the inventories in carrying out studies of teaching practices, student learning, faculty, disciplines, and institutions. Most people also apply these principles directly or indirectly in their schools. Though faculty members or teachers may not be wearing a laminated seven principles card around their necks to show they are actually practising these principles in their schools or institutions, the principles have and will continue to have a substantial impact on teachers and academic institutions. These good teaching practices as indicated by Chickering and Gamson work for many different kinds of learners and also help teachers in achieving their stated objectives. One should bear in mind that the ways different institutions or schools implement the good teaching practice of

Chickering and Gamson depend very much on their students and their circumstances such as the resources available to them.

It is important to note that good teaching practice also subscribes to Biggs' (2003) principle of 'constructive alignment' which requires that all components of the curriculum are aligned for maximum impact on students' learning. Biggs (2003) was of the view that under a constructivist approach, learning is seen as a conceptual change in the way in which learners understand the world. He added that assessment is a means of engaging students in self-reflection and acknowledging their role as collaborators in the learning process. For example, it is important to align the learning outcomes with assessment tools and strategies. This means that if the desired learning outcome is to produce learners with good analytical skills, then the assessment tool must include questions and scenarios that require and test analytical thinking skills. This also implies that an assessment tool with multiple choice questions will not facilitate the achievement of the desired learning outcome (i.e. the analytical skills). As indicated by Black and Wiliam (1998), assessment exercises should faithfully reflect the main learning aims and should be designed to evoke evidence about learning needs.

Lorsbach, Tobin, Briscoe and Lamaster (1992) explored the factors which affect the validity of assessment tasks when judged from a constructivist perspective. They also emphasised that a major threat to validity is the extent to which students can construct the meanings of the tasks intended by those who set them when it comes to assessment. It has also been argued that traditional assessment does not fosters critical thinking, deep understanding nor independent activity. Furthermore, traditional assessment does not encourage

students to be involved in the assessment process (Falchikov, 2005). In recent times, researchers have been placing emphases on the use of alternative assessment tasks such as portfolios, simulations, case-based evaluations, presentations and self and peer-assessment which is seen to promote higher order thinking in higher education (Struyven, Dochy, & Janssens, 2005). This alternative assessment emphasises the integration of assessment with teaching and learning activities and requires student involvement as active and informed participants (Biggs, 2003; Falchikov, 2005; Sambell, McDowell & Brown, 1997).

Other researchers such as Golub (1988), Graves and Sunstein (1992) and McLaughlin and Talbert (1993) also emphasized three additional classroom teaching practices. They are individualization, collaboration, and authentic assessment. Individualization implies that teachers instruct each student by drawing upon the knowledge and experiences that students already possess. According to Intelligence Community Collaboration Baseline Study Final Report Study (1999), collaboration can broadly be defined as the interaction between two or more individuals encompassing a variety of behaviours, including communication, information sharing, coordination, cooperation, problem-solving, and negotiation. In collaborative learning, the teacher allows students to work together in groups. Friend and Cook (1992) also offered a definition which is, however, specific to the needs of educators (school-based). They defined collaboration as joint planning, decision making, and problem-solving that may occur in a variety of formal or informal group configurations for the purpose of accomplishing a common goal (Friend & Cook, 1992; Laycock, Gable, & Korinek, 1991).

Finally, authentic assessment means that assessment occurs as an artefact of learning activities. This means authentic assessments use multiple methods to evaluate students' comprehension and approaches to learning within real-life contexts that are grounded in naturally occurring instructional activities. The aim of the introduction of authentic assessment was to ensure a movement to return classroom assessment to a more realistic, student centred approach that measured more complex and deeper thinking (Torrance, 2009). Teachers are encouraged to employ authentic assessment when designing any assessment tool (Burke, 2010; Gronlund, 2003; Swaffield, 2011; Wilson & Schwier, 2012). This can be accomplished, for instance, through individual and group projects that occur on an ongoing basis rather than at a single point in time. Wenglinsky (2001) indicated that these sets of classroom practices (individualisation, collaboration and authentic assessment) can produce qualitative improvements in the academic performance of all students, regardless of their backgrounds. He was of the view that regardless of the level of preparation students bring into the classroom, decisions that teachers make about classroom practices can either greatly facilitate student's learning or serve as an obstacle to it (Wenglinsky, 2001).

According to the International Academy of Education (IAE), (2000), parent involvement, graded homework, aligned time on task, direct teaching, advance organizers, the teaching of learning strategies, tutoring, mastery learning, co-operative learning and adaptive education, are teaching practices that can generally be applied in classrooms in both primary and secondary schools. IAE (2000) is of the view that these practices show large, positive learning effects for students in widely varying conditions. These teaching

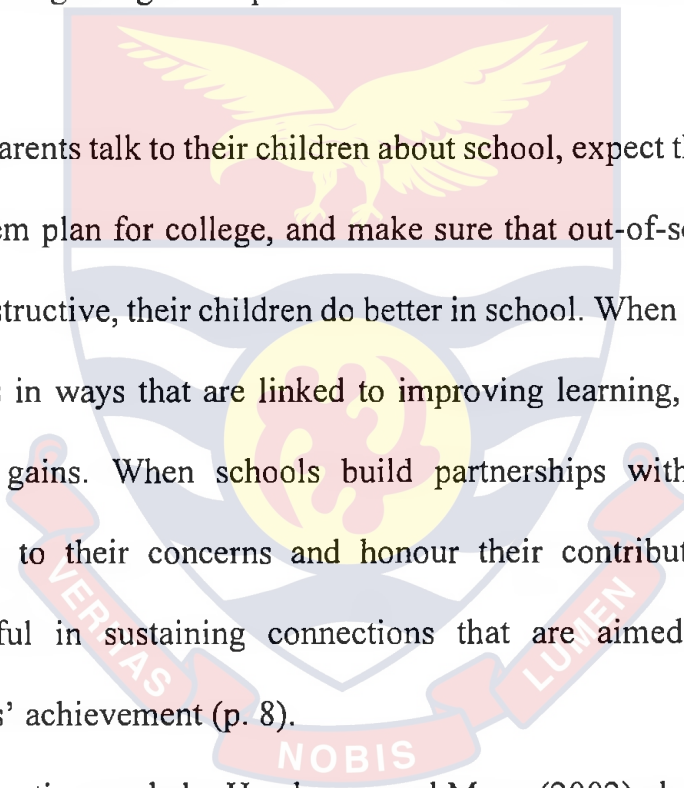
practices are generally powerful and consistent in promoting important aspects of academic learning. According to IAE (2000), though some other practices are nearly as good, these ten teaching practices are considered to be very effective in promoting students' learning depending on how they are planned and implemented by the teacher. They are discussed below.

Parental involvement

Research has indicated that there are positive academic outcomes stemming from parent involvement ranging from benefits in early childhood to adolescence and beyond (Henderson & Mapp, 2002; Patrikakou, Weissberg, Redding, & Walberg, 2005). A synthesis series by Patrikakou (2008) indicated that there are three broad types of parental involvement; involvement at home, involvement at school, and home-school communication. Communication is the key element that shapes parent involvement activities at home and at school and enhances school-family collaboration. In the view of Patrikakou (2008), two-way communication between home and school helps build an on-going, productive, and trusting relationship between parents and educators, which increases parent participation in learning activities both at home and at school.

To IAE (2000), learning will enhance when schools encourage parents to stimulate their children's intellectual development. The reason being that home environment has a powerful effect on what students learn inside and outside the school. To them, the home environment is considerably more powerful than the parents' income and education in influencing what children learn in the first six years of life and during the twelve years of primary and secondary education. Sometimes called 'the curriculum of the home', the home environment refers to informed parent/child conversations about school and

everyday events; encouragement and discussion of leisure reading; monitoring and critical review of television viewing and peer activities; deferral of immediate gratification to accomplish long-term goals; expressions of affection and interest in the child's academic and other progress as a person; and perhaps, among such unremitting efforts, laughter and caprice. There should be cooperation between educators and parents. Henderson and Berla (1994) reported that teachers believe students do better if parents enrich the learning process and strengthen the home-school relationship. Henderson and Mapp (2002) also in recognising the importance of the home and school relationship, stated:

The logo of the University of Cape Coast is a watermark in the background. It features a shield with a yellow eagle with wings spread at the top. Below the eagle is a yellow sun with rays. At the bottom of the shield is a red banner with the Latin motto "VERITAS NOBIS LUMEN".

When parents talk to their children about school, expect them to do well, help them plan for college, and make sure that out-of-school activities are constructive, their children do better in school. When schools engage families in ways that are linked to improving learning, students make greater gains. When schools build partnerships with families that respond to their concerns and honour their contributions, they are successful in sustaining connections that are aimed at improving students' achievement (p. 8).

This assertion made by Henderson and Mapp (2002) also buttresses the point that only meaningful parental involvement will have significant impacts on students' achievement (Emeagwali, 2009; Sheldon & Epstein, 2005). It is important for educators (teachers) to suggest specific activities which will be likely to promote learning at home and in school. In Ghana, parental involvement is more effective in the schools through Parent Teachers

Associations (PTAs). This is where parents have a voice as to what should be done to improve teaching and learning of their wards in the SHSs.

Graded homework

Researchers such as Corno and Xu (1998; 2004) and Coutts (2004) claim that homework helps students to develop responsibility, life skills and the ability to manage tasks. This, they added, provides experiential learning, increases motivation, opportunities to learn to cope with difficulties and distractions, and academic benefits. Perspectives vary and many researchers take either a positive or a negative stance on homework. Cooper (2001, p. 34) took a more balanced approach, stating, “research on the effects of homework suggests that it is beneficial as long as teachers use their knowledge of developmental levels to guide policies and expectations”. Cooper (2001) went on to explain that homework has both positive and negative effects on various aspects of students’ lives.

In the views of Marzano and Pickering (2007), to enhance student achievement, teachers should follow these guidelines: assign purposeful homework, monitor the amount of homework assigned, check and provide feedback on homework, and involve parents in appropriate ways. The researchers explained that legitimate purposes for homework include the following: introducing new material, practicing a skill that students can do independently but not fluently, elaborating on information that has been addressed in class to expand students’ knowledge, and providing opportunities for students to explore topics of their own interest (Marzano & Pickering, 2007). Teachers may use the introduction of new material as a means to stimulate interest in a concept (Vatterott, 2009). In addition to using homework for pre-

learning, teachers can use homework to practice newly learned skills. Homework tasks should be designed not only to support classroom learning but also to instil a sense of competence in the mind of the learner (Sagor, 2008). Quality homework tasks promote ownership when they allow choices and offer students an opportunity to personalise their work (Vatterott, 2010).

According to IAE (2000), students learn more when they complete homework that is graded, commented upon and discussed by their teachers. It is important to note that assignment and completion of homework yield positive effects on academic achievement of students and therefore a good practice for teachers to emulate. However, the effects are almost tripled when teachers take time to grade the work, make corrections and specific comments on improvements that can be made, and discuss problems and solutions with individual students or the whole class. The giving of homework to students is like a three-legged stool (IAE, 2000). This is because, homework requires a teacher to assign it and provide feedback, a parent to monitor it and a student to do it.

Though in the SHSs in Ghana, most of the students are in the boarding house, it behoves on their class teachers or forms masters to ensure that students are on their learning task during prep hours because parents are not around to monitor them. If one leg is weak, the stool may fall down. The role of the teacher in providing feedback (in reinforcing what has been done correctly and in re-teaching what has not) is the key to maximizing the positive impact of homework. According to IAE (2000), the quality of homework is as important as the amount. Effective homework is relevant to the lessons to be learned and

in keeping with students' abilities, therefore, a good teaching practice for teachers to emulate.

Aligned time on task

Effective teaching practices involve aligning the three major components of instruction (Anderson & Walberg, 1994; Elbery Center, 2015) that is, learning objective, assessment and instructional activities to be carried out in the classroom. Taking the time to do this upfront saves time in the end and leads to a better course. Teaching is more effective and student learning is enhanced when (a) teachers, as instructors articulate clear set of learning objectives (i.e., the knowledge and skills that the teacher expects students to demonstrate by the end of a course or the topic); (b) the instructional activities (e.g., case studies, group work, discussions, readings, etc.) support these learning objectives by providing goal-oriented practice; and (c) the assessments (e.g., tests, papers, problem sets, performances) provide opportunities for students to demonstrate and practise the knowledge and skills articulated in the objectives, and for instructors to offer targeted feedback that can guide further learning (Elbery Center, 2015).

Students who actively focus on educational goals do best in mastering the subject matter (IAE, 2000). This can be explained in the sense that what is learnt reflects both study time and curricular focus. Curricular focus represents efforts to decide what should be learned by a given age or grade level and then concentrating attention, time and energy on these elements. Consequently, students at a given grade level should have greater degrees of shared knowledge and skills as prerequisites for further learning; teachers may then avoid excessive review, and progress can be better assessed. According to IAE (2000),

teachers have the most direct role in ensuring that this emphasis is carried into the classroom. The teacher's skilful classroom management, by taking into account what is to be learned and identifying the most efficient ways to present it increases effective study time. To IAE, students who are actively engaged in activities focused on specific instructional goals make more progress towards these goals (IAE, 2000).

Direct teaching

Direct teaching is a systematic instructional method that first and foremost requires the teacher to have a command of the subject matter as close to a mastery level as possible (Kizlik, 2015). This means that whether subject matter is at the elementary level, middle school level, high school level, college level or adult education level, the teacher should thoroughly "understand" the content. Such understanding presupposes that the teacher "knows" more than the facts that describe the content. It also means that the teacher understands the structure of the content. In short, it means that the teacher understands each item of the content in more than one way (Kizlik, 2015).

A study conducted by IAE (2000) indicates that direct teaching is most effective when it exhibits key features and follows systematic steps. Kizlik (2015) also added that direct teaching or direct instruction is a systematic way of planning, communicating, and delivering in the classroom. Many studies' have indicated that direct teaching can be effective in promoting students learning (Kizlik, 2015; Walberg & Haertel, 1997; Wang et al., 1993; Waxman & Walberg, 1999). This can be achieved when the emphasis is placed on the sequencing of lessons, a presentation of new content and skills, guided student practices, the use of feedback and independent practices by students. That is,

the traits of teachers employing these practices in the classroom include clarity, task orientation, enthusiasm and flexibility. These teachers also organise their presentation and occasionally use students' ideas. Six phased functions of direct teaching work well:

1. Daily review, homework check and, if necessary, re-teaching;
2. Presentation of new content and skills in small steps;
3. Guided student practice with close teacher monitoring;
4. Corrective feedback and instructional reinforcement;
5. Independent practice in work at the desk and in homework with a high (more than 90%) success rate; and
6. Weekly and monthly reviews.

According to Kizlik (2015), in direct teaching or instruction, one does not become proficient at this, or any skill without practice and relevant feedback. Direct teaching is probably best for teaching skills, not understandings, and so, the teacher must practise these skills himself as perfectly as possible.

Advanced organiser

This teaching practice is achieved by showing students the relationships between past learning and present learning which increases the depth and breadth (IAE, 2000). An advance organizer is a tool used to introduce the lesson topic and illustrate the relationship between what the students are about to learn and the information they have already learned (Hassard & Dias, 2013; Joyce, Weil, & Calhoun, 2000; Sharma, 2005). The tool is used during expository instruction which sees an expert present information in a way that makes it easy for students to make connections from one concept to the next. That means when teachers explain how new ideas in the current lesson relate to ideas in

previous lessons and other prior learning, students can connect the old with the new, which helps them to better remember and understand (DeRuvo, 2009; Hassard & Dias, 2013).

Similarly, alerting them to the learning of key-points allows them to concentrate on the most crucial parts of the lessons. This also helps students to anticipate which points or parts of the learning are more crucial for them to learn. Sequence or continuity of subject-matter development becomes two critical points when applying this teaching practices by classroom teachers (DeRuvo, 2009; IAE, 2000). This is because if students simply learn one isolated idea after another, the subject-matter may appear arbitrary. It may also be useful to show how what is being learned solves problems that exist in the world outside school and what students are likely to meet in life (DeRuvo, 2009; Hassard & Dias, 2013). Teachers and textbooks can sometimes make effective use of graphics advance organizers. It is important to note that an advance organiser is not a summary or review of a previous lesson (DeRuvo, 2009; Sharma, 2005). It also does not provide a structure for the current lesson. Instead, it provides a structure for student thinking. It acts as a conceptual bridge from the old information to the new information. A person's existing knowledge about a concept is the most important factor in whether new material will be meaningful and how well it can be learned and retained (Hassard & Dias, 2013; Sharma, 2005).

The teaching of learning strategies

Learning strategies can be defined as behaviours and thoughts in which a learner is engaged and which are intended to influence the learners' encoding process. Thus, the goal of any particular learning strategy may be to affect the

learner's motivational or affective state or the way in which the learner selects, acquires, organises, or integrates new knowledge (Weinstein & Mayer, 1983). In the 1980s, cognitive research on teaching sought ways to encourage self-monitoring, self-teaching or 'meta-cognition' to foster achievement and independence (Walberg & Haertel, 1997). Skills are important, but the learner's monitoring and management of his or her own learning have primacy (IAE, 2000; Kizlik, 2015). This approach transfers part of the direct teaching functions of planning, allocating time and review to learners. Being aware of what goes on in one's mind during learning is a critical first step to effective independent learning.

According to Kizlik (2015), strategic learning is, in effect, a highly probable outcome of effective strategic teaching. Reduced to its essentials, strategic learning is learning in which students construct their own meanings, and in the process, become aware of their own thinking. To Kizlik (2015), the link between teaching, thinking, and learning is critical. As a teacher, if you are not causing your students to think about what you are presenting, discussing, demonstrating, mediating, guiding, or directing, then you are not doing an effective job. The teacher must be more than a dispenser of information (Caine & Caine, 1994; Kizlik, 2015). The teacher must create conditions and an environment that encourages thinking, deepens and broadens it, and which causes students to become aware of how they think. In the teaching of Accounting, the creation of knowledge is, in the most practical and profound sense, a primary and direct result of learning. As an Accounting teacher, one must strive to assist students to develop intellectual tools by which they can create knowledge.

According to Kizlik (2015), any knowledge, once created, becomes a part of a larger system that enhances learning and is capable of integrating and accommodating new information with greater efficiency and reliability. Each person creates knowledge in similar, yet uniquely distinct ways. Connecting information provided or described by others in the novel and personal ways is a key to learning and developing knowledge. The more one “knows,” the more one can know. The idea of content links or connections is not exactly new but offers some unique opportunities to chart your own course, learn, and add to your knowledge system. The use of this teaching practice by classroom teachers assesses that giving students some choice in their learning goals and teaching them to be attentive to their progress yield learning gains (Biggs, 1987, 1999). According to IAE (2000), three possible phases of teaching about learning strategies include:

1. Modelling, in which the teacher exhibits the desired behaviour;
2. Guided practice, in which students perform with help from the teacher;
- and
3. Application, during which students act independently of the teacher.

Tutoring

According to Jon (2014), in tutoring, what works is the one-to-one relationship between the student and tutor. With only one person to focus on, tutors can try a variety of teaching techniques in order to work out the most effective way of helping the student understand a topic. Teaching one student or a small number with the same abilities and instructional needs can be remarkably effective (Jon, 2014). It is the duty of the tutor to explain concepts that students have difficulty understanding and also use alternate methods and

examples to explain the content and help students understand (Mastropieri, Scruggs, & Berkeley, 2007).

The tutor's responsibility is to also help students identify patterns in their speaking and writing so as to share successful study strategies based on experience and training. The tutor is to ensure that student's work reflects his or her own ability-not the tutor's. The tutor is at the same time to give positive reinforcement. This will help students become more confident in their own abilities. As a tutor, you also need to keep careful records of each student-tutor contact. Honour the confidentiality of the tutor-client relationship and help students become more independent as they go along (IAE, 2000; Mastropieri et al., 2007; McMaster, Fuchs, & Fuchs, 2006; Topping, 2001).

Peer tutoring (tutoring of slower or younger students by more advanced students) appears to work nearly as well as teacher tutoring; with sustained student practice, it might be equal to teacher tutoring in some cases (IAE, 2000; Mastropieri et al., 2007; McMaster et al., 2006; Topping, 2001). Significantly, peer tutoring promotes effective learning in tutors as well as tutees (McMaster et al., 2006). The need to organize one's thoughts in order to impart other intelligibly, the need to become conscious of the value of time, and the need to learn managerial and social skills are probably the main reasons for benefits to the tutor.

Mastery learning

According to Guskey (2010), the core elements of mastery learning provide the foundation for other innovative models, including Response to Intervention. Most current applications of mastery learning stem from the work of Bloom (1984), who considered how teachers might adapt the most powerful

aspects of tutoring and individualized instruction to improve student learning in general education classrooms. Bloom suggested that although students vary widely in their learning rates and modalities if teachers could provide the necessary time and appropriate learning conditions, nearly all students could reach a high level of achievement.

In mastery learning, there is a shift in responsibilities, so that student's failure is more due to the instruction and not necessarily lack ability on his part. Therefore, in a mastery learning environment, the challenge becomes providing enough time and employing instructional strategies so that all students can achieve the same level of learning. For subject-matter to be learned step by step, a thorough mastery of each step is often optimal. Careful sequencing, monitoring and control of the learning process raise the learning rate. A number of studies have shown that careful sequencing, monitoring and control of the learning process raise the learning rate (Davis, & Sorrell, 1995; IAE, 2000).

According to IAE (2000), pre-testing helps determine what should be studied; this allows the teacher to avoid assigning material that has already been mastered or for which the student does not yet have the prerequisite skills. Ensuring that students achieve mastery of initial steps in the sequence helps ensure that they will make satisfactory progress in subsequent, more advanced steps. Frequent assessment of progress informs teachers and students when additional time and corrective remedies are needed. Mastery learning appears to work best when the subject-matter is well organized.

As a result of its emphasis on outcomes and careful monitoring of progress, mastery learning can save learners' time. It allows more time and remediation for students who need it. It also enables faster learners to skip

material they already know. Since mastery learning suits instruction to the needs of each student, it can work better than giving the whole class the same lesson at the same time (Davis & Sorrell, 1995). Such whole-class teaching may be too hard for some learners and too easy for others. Mastery learning programmes require special planning, materials and procedures. Teachers must be prepared to identify the components of instruction, develop assessment strategies so that individual students are appropriately placed in the instructional continuum, and provide reinforcement and corrective feedback - while continuously engaging students in lessons (Walberg & Haertel, 1997; Waxman & Walberg, 1999). According to Davis and Sorrell (1995), mastery learning is not a new method of instruction. It is based on the concept that all students can learn when provided with conditions appropriate to their situation.

Co-operative learning

Cooperative learning is an approach to group work that minimizes the occurrence of those unpleasant situations and maximizes the learning and satisfaction that result from working on a high-performance team (Felder & Brent, 2010). A large and rapidly growing body of research confirms the effectiveness of cooperative learning in higher education (Johnson, Johnson, & Stanne, 2006; Smith, Sheppard, Johnson, & Johnson, 2005; Springer, Stanne, & Donovan, 1997; Terenzini, Cabrera, Colbeck, Parente, & Bjorklund, 2001).

According to Felder and Brent (2010), relative to students taught traditionally, that is, with instructor-centred lectures, individual assignments, and competitive grading - cooperatively taught students tend to exhibit higher academic achievement, greater persistence through graduation, better high-level reasoning and critical thinking skills, deeper understanding of learned material,

greater time on task and less disruptive behaviour in class, lower levels of anxiety and stress, greater intrinsic motivation to learn and achieve, greater ability to view situations from others' perspectives, more positive and supportive relationships with peers, more positive attitudes toward subject areas, and higher self-esteem.

Students in small, self-instructing groups can support and increase each other's learning. Learning proceeds more effectively than usual when exchanges among teachers and learners are frequent and specifically directed towards students' problems and interests (Felder & Brent, 2010; IAE, 2000). In whole-class instruction, only one person can speak at a time, and shy or slow-learning students may be reluctant to speak at all. When students work in groups of two to four, however, each group member can participate extensively, individual problems are more likely to become clear and to be remedied (sometimes with the teacher's assistance), and learning can accelerate (Slavin, 1992). Not only can it increase academic achievement, but also it has other virtues. By working in small groups, students learn teamwork, how to give and receive criticism, and how to plan, monitor and evaluate their individual and joint activities with others (Felder & Brent, 2010).

Teachers may need to become more like facilitators, consultants and evaluators, rather than supervisors (Waxman & Walberg, 1999; Terenzini et al., 2001). Nonetheless, researchers do not recommend that co-operative learning take up the whole school day; the use of a variety of procedures, rather than co-operative learning alone, is considered to be most productive. In addition, co-operative learning means more than merely assigning children to small groups. Teachers must also carefully design and prepare for the small-group setting.

Students need instruction in skills necessary to operate successfully in small groups. Decisions must be made about the use of individual or group accountability. Care must be taken in establishing the mix of strengths and needs represented by students in the groups (Felder & Brent, 2010; Johnson, Johnson, & Smith, 2006).

Adaptive education

According to Corno (2008), a new theory on adaptive teaching reflects the social dynamics of classrooms to explain what practising teachers do to address student's differences related to learning. In teaching adaptively, teachers respond to learners as they work. Teachers read students' signals to diagnose needs on the fly and tap previous experience with similar learners to respond productively. This teaching practice involves a variety of instructional techniques. It is achieved when lessons are adapted to the individual students and small groups which raises achievement (Corno, 1995; Corno, 2008; Corno & Snow, 1986).

According to IEA (2000), the adaptive instruction is an integrated diagnostic-prescriptive process that combines several of the preceding practices (tutoring, mastery and co-operative learning, and instruction in learning strategies) into a classroom management system to tailor instruction to individual and small-group needs. Adaptive education requires implementation steps executed by a master teacher, including planning, time allocation, task delegation to aides and students, and quality control (Wang, Oates, & Whiteshew, 1995). Unlike most other practices, it is a comprehensive programme for the whole school day, rather than a single method that requires simple integration into one subject or into a single teacher's repertoire (Waxman

& Walberg, 1999). Its focus on the individual student requires that barriers to learning are first diagnosed and then a plan is developed to address those needs.

According to Corno (2008), in new conceptions of adaptive teaching, education is a *situated* aptitude development programme. In other words, the new theory takes as given that education occurs within a sociocultural context where even tasks targeting individuals have a wider influence. Both teachers and students need to engage in reflection and analysis in this problem-filled, dynamic classroom environment (Rogoff, 1990; Wells, 1999). An adaptive teacher views student differences as assistive, affording, and enabling for teaching as well as student learning; has a propensity to check students' thinking and understanding on a continuous basis in a variety of ways; shows respect for students' varied talents and perspectives; and has a hesitant attitude about using any one approach with every student (Corno, 2008; Randi & Corno, 2005). Corno (2008) termed this as an *inquiring* mindset consistent with the view of teachers who are themselves, self-regulated learners, doing their best to make sense of the complex social environment in which they have to be productive (Randi, 2004).

Elements of Teaching Practices

In this study, I conceptualised teaching practices to be four elements that Accounting teachers go through when teaching their students in the SHSs in Ghana. They are Lesson Planning, Pedagogical Content Knowledge (PCK), Classroom Assessment and Classroom Management that the Accounting teachers employ during instructional sessions. These elements are discussed in relation to the classroom teaching practices of Accounting teachers.

Lesson planning

The teacher is probably the single most important factor affecting students' achievement (Marzano, Marzano, & Pickering, 2003). According to Wong and Wong (2009), in order to affect students' achievement positively, one must be an effective teacher. To Wong and Wong (2009), an effective teacher is the one who exhibits these characteristics. An effective teacher;

1. has positive expectations for students' success, and lesson plan reflects such expectations.
2. knows how to design lessons for student mastery; which is reflected in the lesson plan.
3. is an extremely good classroom manager; which is possible via good time management during class time and that is possible only by effective implementation of a good lesson plan.

It is important to know that if all students in a class are at the same instructional level and if the goals and objectives of schooling are clearly prescribed and the same for all students, then instruction would consist of doing the same things with all students, in the right order and at the right time. However, all students are not alike, and the goals and objectives of instruction are not the same for all students. This is why lesson planning is such an important part of instruction.

Teaching is an intentional and reasoned act. This is so because teachers teach for a purpose which, more often than not, is to facilitate students' learning. Teaching is reasoned act because teachers judge what they teach their students to be worthwhile. The reasoned aspect of teaching is related to the preparation of the lesson planning which is embedded in the lesson objective that has been stated by the teacher. According to Anderson et al. (2001), the intentional aspect

of teaching is concerned with how teachers decide to help students achieve the objectives: that is attained through the learning environment they create and the activities and materials they provide within those environments.

Also, to Tileston (2004) and Cicek (2013), good teaching does not just happen; it is well planned and is aligned in several ways. First, the written curriculum, the teaching strategies, and the methods of evaluation are all aligned to each other; that is, the teacher aligns what he/she says he/she is going to teach (i.e., state standards, local standards, curriculum, and classroom objectives) with what he/she actually teaches the students and what he/she assesses the students on. To Tileston (2004), this alignment can be shown visually as an equilateral triangle, with all sides being equal in importance and with the student in the middle.

According to Jensen (2001), all good teachers have some type of plan when they walk into their classrooms. To her, it can be as simple as a mental checklist or as complex as a detailed two-page typed lesson plan that follows a prescribed format. That is why many experienced teachers often reduce lesson plans to a mental map or short outline. On the other hand, new teachers however usually find detailed lesson plans to be indispensable. The success with which a teacher conducts a lesson is often thought to depend on the effectiveness with which the lesson was planned. This is so because lesson planning is a vital component of the teaching-learning process; proper classroom planning will keep teachers organised and on track while teaching. This will, in a way, allow teachers to teach more, help students reach objectives more easily and manage less. It can be deduced that the better prepared the teacher is, the more likely

he/she is able to handle what will unexpectedly happen in the classroom during the lesson.

According to Jensen (2001), deciding what to teach, in what order and for how much time are the basic components of planning. To her, the lesson serves as a map or checklist that guides the teacher in knowing what he/she wants to do next. In that regard, sequencing of activities reminds the teacher of the goal and objectives of the lesson for the students. That is, planning of the lesson involves imagining the lesson before it happens. This has to do with the mental preparation of the teacher for the lesson. The mental preparation has to do with prediction, anticipation, sequencing, organising and simplifying. In this regard, teachers make several decisions before and during their lesson planning. These decisions may include:

1. Deciding on the aims to be achieved;
2. The content to be taught;
3. The group to be taught: relating it to their background, previous knowledge, age, interest;
4. The lessons in the books to be included or skipped;
5. The task to be presented;
6. The resources needed.

It is important to note that the decisions that would be taken by the teacher before and during the lesson plan preparation and final results would depend on the teaching situation, the learners' level, needs, interest and the teacher's understanding of how learners learn best, with time and resources readily available.

Again, Jensen (2001) viewed the planning of the lesson into micro and macro levels. She was of the view that micro or fine tuning (planning) has to do with the planning that takes place hours or minutes before one enters the classroom. In the micro level, Cicek (2013) is of the view that before writing-up a lesson plan, the teacher first should be aware of the learning styles of the students, reading levels/skills of students and inventory access to technology. Answers to the following questions will also help the teacher in writing-up an effective lesson plan;

1. What do I want all students to know and be able to do at the end of this lesson?
2. What will I do to cause this learning to happen?
3. What will students do to facilitate this learning?
4. How will I assess to find out if this learning happened?
5. What will I do for those who show through an assessment that the learning did not take place?

Cicek (2013) indicated that the correct questions for a teacher to ask when preparing lesson plans are what students are going to learn, achieve, and accomplish tomorrow and not what the teacher is going to cover tomorrow because the role of the teacher is not to cover, it is to uncover.

Wong and Wong (2009) also share this same argument that learning has nothing to do with what the teacher covers. Learning has to do with what the student accomplishes. Based on the answers to these questions, teachers should prepare the lesson plan establishing a variety of instructional strategies focusing on academic expectations and core content to connect writing to what is being

taught. More specifically, a lesson plan should address the following (Richards, 1998);

1. Concept or objectives to be taught, which tells the student what they will learn,
2. Time blocks, for example, approximate time expected to be devoted to the lesson,
3. Procedures to be used for instructional design,
4. Materials needed both for the student and the teacher,
5. Independent practices or student time on task,
6. Evaluation, applications, and student understanding, e.g. main questions to be asked by the teacher to check student understanding.

In other words, a successful lesson plan provides for each class to have a focus; each minute of the class and role of students are planned; lesson is designed to engage class making the students active participants; important points are repeated multiple times within a period and throughout the semester; and how new class material relates to earlier material are pointed out so to build a foundation for students' learning (Cicek, 2013). Cicek added that teachers should also expect to cover less material than planned, thus, be prepared and have a backup lesson plan. The bigger picture of the lesson planning is what Jensen (2001) termed the macro planning. At the macro planning level of the lesson, there is a reflection on the philosophy of teaching and learning which has an influence on the methodology, the syllabus, the text and other course materials which will result in the specific lesson.

In planning for the introduction of the lesson, Milkova (2007) indicated that learning objectives have to be arranged in order of their importance,

designed with specific activities one will use to get students to understand and apply what they have learned. This is as a result of diversity among the student body in terms of different academic and personal experiences. They may already be familiar with the topic. That is why you might start with a question or activity to gauge students' knowledge of the subject or possibly, their preconceived notions about it. This should be reflected in your lesson plan (Fink, 2005).

Having an idea of the students' familiarity with the topic, you will also have a sense of what to focus on. Milkova (2012) also advises that in planning a lesson, the introduction should be developed in a creative way to stimulate interest and encourage thinking about the topic. The teacher can, however, use a variety of approaches to engage students (e.g., personal anecdote, historical event, thought-provoking dilemma, real-world example, short video clip, practical application, probing question, etc.). According to Milkova (2007), we should consider the following questions when planning our introduction:

1. How will I check whether students know anything about the topic or have any preconceived notions about it?
2. What are some commonly held ideas (or possibly misconceptions) about this topic that students might be familiar with or might espouse?
3. What will I do to introduce the topic?

Milkova (2012), in his presentation, indicated that in planning learning activities, when preparing lesson plans, the teacher should prepare several different ways of explaining the material (real-life examples, analogies, visuals, etc.) to catch the attention of more students and appeal to different learning styles. As you plan a lesson, you need to plan your examples and activities,

estimate how much time you will spend on each (Fink, 2005). Build in time for extended explanation or discussion, but also be prepared to move on quickly to different applications or problems, and to identify strategies that check for understanding (Fink, 2005; Milkova, 2007). These questions would help you design the learning activities you will use:

1. What will I do to explain the topic?
2. What will I do to illustrate the topic in a different way?
3. How can I engage students in the topic?
4. What are some relevant real-life examples, analogies, or situations that can help students understand the topic?
5. What will students need to do to help them understand the topic better?

In the context of an Accounting teacher, the lesson plan is the roadmap for what students need to learn and how it will be done effectively during the class time. Before the Accounting teacher steps into the Accounting class, he/she should have developed his/her own understanding of Accounting teaching and learning. This knowledge has to do with the concepts, principles and assumptions that are made in Accounting. Contemporary issues in Accounting education such as the introduction of the International Financial Reporting Standards (IFRS) should be known to the Accounting teacher. This is because the last few years have seen dramatic developments and changes on the international standard-setting scene. The IFRSs are now virtually accepted as the common yardstick for international reporting and the use of international standards is becoming virtually universal. Ghana has formally adopted the IFRS since January 2007.

What this means is that preparers and auditors of financial statements as well as stakeholders should be conversant with the new reporting regime. It also behoves on instructors or Accounting educators/teachers to be conversant with these reporting standards so as to teach their students. Accounting teachers are therefore to be abreast with these reporting standards so as to help in their teaching. The question that comes to mind is how many of our Accounting teachers in the SHSs in Ghana are familiar with the IFRS? The background knowledge that the Accounting teacher has will create a personal philosophy that is realised when the teacher is preparing lessons, teaching the class or whenever he/she is grading the students' assessment. To Jensen (2001), a good teacher cannot help but bring his or her own sense of good learning and teaching into the classroom. She added that this philosophy will be consistent with the teaching methodology employed by the institution since methodology will then help implement the syllabus and influence the choice of the textbook for most programmes.

As it has been established already, effective lesson plans communicate, ineffective ones do not. Teachers create lesson plans to communicate their instructional activities regarding specific subject-matter. Almost all lesson plans developed by teachers contain student learning objectives, instructional procedures, the required materials, and some written description of how the students will be evaluated (Cicek, 2013; Farrell, 2002; Richards, 1998; Tileston, 2004; Wong & Wong, 2009).

The *pedagogical strategies* that are required by an Accounting teacher in planning lessons are first, an Accounting teacher needs to ask him/herself what he/she wants students to know and be able to do as a result of the learning.

Secondly, the Accounting teacher must examine how he/she will know that the students are learning and that they can perform tasks as a result of the learning. Thirdly, the Accounting teacher must identify which instructional practices will assure him/her that students learn and that they can use the information provided. Certainly, this complex process shows that teaching should not be left to a hit-or-miss approach (Wiggins & McTighe, 1998). Therefore, before planning a lesson, it is important that the Accounting teacher knows his/her students. A teacher can no more plan for a lesson without knowing the strengths and weaknesses of his/her students.

In the teaching and learning of Accounting in the SHSs in Ghana, lesson plans are needed so that the Accounting teachers can schedule required curriculum content and administrators can affirm that the Accounting teachers are doing their job. Plans also provide substitutes with a framework for continuing instruction when the Accounting teachers are absent. However, lesson plans provide scant evidence of the quality of teaching or how well students are being engaged in learning. Worse of all, they provide no evidence of which students are learning what or how much, or of the effectiveness of the teaching. Test scores give some indication of how much each student actually remembers, but these scores might have been obtained through pre-class knowledge, homework, parental supervision, and students' interests, tutoring, or cheating.

A good Accounting lesson has a sense of coherence and flow. It also exhibits variety and flexibility. When all these attributes are translated during the lesson planning, Accounting students are expected to get the best out of the lesson. This will help the Accounting students to learn well and to achieve set

objectives. It is worth mentioning that, to be an effective Accounting teacher, the lesson plan does not have to be an exhaustive document that describes each and every possible scenario. Nor does it have to anticipate each and every student's response or question. Instead, it should provide the Accounting teacher with a general outline of your teaching goals, learning objectives and means of accomplishing them. It is a reminder of what you want to do and how you want to do it (Milkova, 2012). According to Milkova (2012), a productive lesson is not one in which everything goes exactly as planned, but one in which both students and instructor learn from each other. It is important to bear in mind Jim Scrivener's words "prepare thoroughly, but in class teach the learners, not the plan."

Pedagogical content knowledge

Over the past decades, one of the golden threads that run through literature is the quest to deeply understand what good teaching is and how new teachers develop their expertise. Lee Shulman in the mid-80s made a major contribution when he made a proposal on the new type of knowledge that he believes to be the missing paradigm in research on teaching (Shulman, 1986). Lee Shulman was of the view in his proposal that content or subject matter had almost completely disappeared from teacher preparation programmes, and that pedagogy had come to be viewed as an essentially content-free skill. In order to rectify these anomalies, Shulman (1987) highlighted the importance of content and therefore recommended that it should be brought back into teacher preparation programme. In that manner, he put forward a knowledge which is "an amalgam of content and pedagogy that is uniquely the providence of teachers" (p. 8). There was, therefore, the need for what Shulman recommended

because teachers differ from content experts, such as scientists, [*financial and cost accountants, auditors, etc.*]

To Cochran (1997), teachers differ not in terms of their content knowledge but by the way in which teachers transform their content knowledge to support their teaching and make complex and abstract concepts understandable for students. Students' learning depends on teachers having adequate knowledge of the subject matter. According to Shulman (1986), the person who presumes to teach subject matter, in this context Financial Accounting and Cost Accounting, to students must demonstrate knowledge of that subject matter (Accounting) as a prerequisite to teaching. This transformation of knowledge results from the integration of the various components of Pedagogical Content Knowledge (PCK) to generate representations and design instructional strategies to engage students and make concepts understandable for students (Bucat, 2005).

The Accounting teachers must also implement assessment strategies that will effectively gauge students' understanding, encourage students' reflection, and inform next steps in teaching. For instance, when teaching certain concepts and principles in Accounting such as *debit and credit, depreciation of assets, overhead absorption and allocation*, the representations, instructional strategies, and assessments are designed specifically for that content and are, therefore, topic-specific. However, the knowledge required to teach these concepts relies on more than knowledge of content and topic-specific representations, instructional strategies, and assessments. Teachers must also understand students as learners and be aware of students' misconceptions and potential learning difficulties associated with content (Bucat, 2005; Kind,

2009a). Shulman describes this specialised type of teacher knowledge that enables them to perform these tasks as Pedagogical Content Knowledge (PCK).

Shulman (1987), however, grouped the knowledge base of teachers into seven categories. They are:

1. General pedagogical knowledge, with special reference to those broad principles and strategies of classroom management and organization that appear to transcend subject matter;
2. Knowledge of learners and their characteristics;
3. Knowledge of educational contexts, ranging from workings of the group or classroom, the governance and financing of school districts, to the character of communities and cultures;
4. Knowledge of educational ends, purposes, and values, and their philosophical and historical grounds;
5. Content knowledge;
6. Curriculum knowledge, with particular grasp of the materials and programmes that serve as “tools of the trade” for teachers;
7. Pedagogical content knowledge, that special amalgam of content and pedagogy that is uniquely the province of teachers, their own special form of professional understanding (p. 8).

Shulman (1987), however, indicated that these categories were intended to highlight the important role of content knowledge and to situate content-based knowledge in the larger landscape of professional knowledge for teaching. From the categories given by Shulman, it can be concluded that the first four categories addressed general dimensions of teacher knowledge. At the same time, however, Shulman made clear that these general categories are

crucial and that an emphasis placed on content dimensions of teacher knowledge is not intended to minimize the importance of pedagogical understanding and skill.

Based on this, Shulman (1986) argued that “mere content knowledge is likely to be as useless pedagogically as content-free skill” (p. 8). The last three categories define content-specific dimensions and together comprise what Shulman referred to as the missing paradigm in research on teaching—“a blind spot with respect to content that characterizes most research on teaching, and as a consequence, most of our state-level programmes of teacher evaluation and teacher certification” (1986, pp. 7-8).

The most influential of the three content-related categories is the new concept of *Pedagogical Content Knowledge (PCK)*. The introduction of this concept or the term PCK has come to expand and improve knowledge on teaching and teacher preparation of which the Accounting teacher’s knowledge, his/her preparation as an Accounting teacher is no exception. In the view of Shulman (1986), we must ignore questions dealing with *the content of the lessons taught*. His argument was based on the fact that developing general pedagogical skills was insufficient for preparing content teachers as was education that stressed only content knowledge. In his view, the key to distinguishing the knowledge base of teaching rested *at the intersection of content and pedagogy*.

While acknowledging Shulman’s seven categories of teacher knowledge, Morine-Dersheimer and Kent (1999) contended that knowledge of educational outcomes is “inseparable from knowledge of evaluation and assessment procedures” (p. 21). They included the component of “assessment

procedures, evaluation of outcomes” (p. 22) into Shulman’s (1987) teacher knowledge category of educational outcomes. They also considered Shulman’s (1987) knowledge category of educational context as consisting of two subcategories: “Knowledge of Specific Contexts” and “Knowledge of General Educational Context” (p. 22).

Definition of pedagogical content knowledge

From the various researches and literatures, different perspectives about what constitutes teachers’ knowledge domains have led to different definitions for Pedagogical Content Knowledge (PCK) and various descriptions of its nature. Van Driel, Verloop, and de Vos (1998) point out that PCK is a concept that has no universal definition as many scholars have elaborated and refined Shulman’s initial idea. This therefore explains the reasons why many scholars such as Shulman (1987), Koballa, Gräber, Coleman and Kemp, (1999), Morine-Dersheimer and Kent (1999), Magnusson, Krajcik and Borko (1999), Marks (1991), and others have defined PCK in their own perspective which was influenced by how they perceive teacher knowledge to be. The debate about what constitutes knowledge domain is still ongoing by many scholars.

Researchers have modified Shulman’s original proposals in different ways. Shulman (1986; 1987) who was the first to introduce that concept of Pedagogical Content Knowledge (PCK) defined it as “the most useful form of content representation, the most powerful analogies, illustrations, examples, explanations and demonstration - in a word, the ways of representing and formulating the subject to make it comprehensible to others...”(p. 9). Shulman went on to state that PCK includes a teacher’s understanding of what makes the learning of specific topics easy or difficult; the conceptions and preconceptions

that students of different ages and background bring with them to the learning of those most frequently taught topics and lessons.

Shulman's definition indicates that PCK is of special interest because it identifies the distinct bodies of knowledge for teaching. Meaning, it represents a blending of content and pedagogy into an understanding of how particular topics, problems or issues are organised, represented and adapted to the diverse interest and abilities of learners and presented for instruction. His definition also brings to light that PCK is also made of learners, knowledge of educational context and knowledge of instructional materials.

Carpenter, Fennema, Peterson and Carey (1988) defined PCK as the knowledge of what students already know about a topic, what misconceptions about the topic that they may have developed, how they move from the state of little understanding to the state of mastery, how to assess students' understanding, how to diagnose and eliminate misconceptions, and what instructional strategies facilitate connections between what students are learning and what they already know.

According to Grossman (1990), four knowledge domains for teachers can be identified. They are general pedagogical knowledge, subject-matter knowledge, pedagogical content knowledge, and knowledge of context. Grossman (1990), however, went on further to indicate what is included in each knowledge domain and how they are related to each other. She added that PCK is composed of four central components. They are knowledge and beliefs about the purposes for teaching a subject at different grade levels. She noted that knowledge of students' understanding, conceptions, and misconceptions of particular topics in a subject is a component of PCK. Moreover, she stated that

knowledge of curriculum materials available for teaching particular subject-matter and knowledge of instructional strategies and representations for teaching particular topics are components of PCK.

Marks (1990) suggested three different derivations for defining PCK. He suggested that, first, PCK is rooted in subject-matter knowledge. This is because the transition from subject-matter knowledge to pedagogical content knowledge is achieved through transforming a particular piece of content to make it comprehensible for specific learners. Secondly, PCK is primarily derived from general pedagogical knowledge, which pre-service teachers acquire from courses where they learn about students' learning processes and teaching strategies. However, teachers have to apply those ideas to particular content and particular students when they are teaching. Thirdly, Marks suggested that pedagogical content knowledge is derived from the combination of subject-matter knowledge and general pedagogical knowledge or from the previous construction of pedagogical content knowledge. Teachers make decisions about what learning activities and teaching strategies to use when teaching a particular topic by depending on their previous experiences with teaching that topic (Marks, 1990).

From the definition and the categorisation of PCK by these two scholars, Grossman (1990) and Marks (1990), I suggest that Grossman (1990) attributes the development of PCK in teachers to a number of factors which include observation of classes, courses in teacher education and classroom teaching/learning experiences. Marks (1990), on the other hand, takes a much more integrated view of the development of PCK and states that the

development of PCK revolves around the interpretation of subject matter knowledge and general pedagogical knowledge.

Fernández-Balboa and Stiehl (1995) found similar evidence to Marks among university lecturers, who seemed to roll SMK (Subject Matter Knowledge) into their teaching practices when describing their work. The researchers suggested PCK comprises knowledge about the subject matter; knowledge about students; instructional strategies; the teaching context and teaching purposes. Fernández-Balboa and Stiehl (1995) contend that teachers' effectiveness depends on 'the specific beliefs and knowledge that guide their decisions and actions' (p. 305), so context influences PCK. Koballa et al. (1999) also support the inclusion of SMK within PCK. Koballa et al. (1999) add *general pedagogy*, a factor they call 'multi-dimensional knowledge' (p. 278) to their set of PCK components.

Cochran, DeRuiter, and King (1993, p. 266), however, renamed PCK as "Pedagogical Content Knowing (PCKg)" by emphasizing the dynamic nature of knowledge. They defined PCKg as "a teacher's integrated understanding of four components of pedagogy, subject matter content, student characteristics and the environmental context of learning" (p. 266).

Grouws and Schultz (1996) defined PCK as the knowledge base including, but not limited to, useful representations and analogies, clarifying examples and counterexamples, and connections among ideas. They noted that PCK is "content knowledge that is useful for teaching" (p. 444). From the perspective of Grouws and Schultz (1996), it can be said that pedagogical content knowledge is a subset of content knowledge. This is because it has

particular utility for planning and conducting lessons that facilitate students' learning in the classroom.

The *National Science Education Standards* (National Research Council, 1996) incorporated the concept of PCK as an essential component of professional development for science teachers. In doing so, the *National Science Education Standards* defined PCK as “special understandings and abilities that integrate teachers' knowledge of science content, curriculum, learning, teaching and students', allowing science teachers to ‘tailor learning situations to the needs of individuals and groups” (National Research Council, 1996, p. 62). It is clear that this knowledge for science teaching represents a class of knowledge that is central to science teachers' work, and would not typically be held by scientists or by teachers who know little science subject matter.

Morine-Dersheimer and Kent (1999), in defining PCK however, brought about categories that contribute to it. They are of the view that knowledge of educational ends and purpose is inseparable from knowledge of evaluation and assessment procedures. They also added that curriculum knowledge is fed by both content knowledge and knowledge of goals (assessment procedures) while pedagogical knowledge is fed by both knowledge of learners; learning and knowledge of goals and assessment procedures. Lastly, they indicated that only the category of knowledge of general educational context is further delineated to the sub-category of knowledge of specific contexts but each of the other categories contributes to PCK. Generally speaking, pedagogical knowledge includes how to organize and manage a classroom, how to develop instructional models and strategies, and how to establish classroom communication and discourse (Morine-Dersheimer & Kent, 1999).

Tamir (1988) considered the knowledge of assessment as another component of PCK. By synthesizing the work of Tamir (1988) and Grossman (1990), Magnusson et al. (1999) provided the following five components of PCK for science teaching:

- a) orientations toward science teaching;
 - b) knowledge and beliefs about science curriculum;
 - c) knowledge and beliefs about students' understanding of specific science topics;
 - d) knowledge and beliefs about assessment in science; and
 - e) knowledge and beliefs about instructional strategies for teaching science
- (p. 97).

The concept of PCK is a unique domain of teacher knowledge which is critical to understand what effective science teachers need to know (Magnusson et al., 1999). Teachers need PCK in order to organise the content of their lessons, to develop comprehensible representations of the topics they teach, to understand the possible difficulties that their students may encounter in a specific topic (Essay Review, 2001). Fernandez-Balboa and Stiehl (1995) also proposed two types of PCK. These are generic PCK, “common to instruction across all subjects or content areas” (p. 294) and specific PCK, “particular to the instruction of a specific subject or content area” (p. 294).

Gess-Newsome (1999) stressed some of the areas that the construct of PCK contributed as PCK revitalised the study of teacher knowledge, provided a new analytical frame for organising and collecting data on teacher cognition, highlighted the importance of subject matter knowledge and its transformation

for teaching, incorporated findings across related constructs, and provided for a more integrated vision of teacher knowledge and classroom practice.

Based on the literature and the writings of some scholars, it can therefore be asserted that PCK is a unique knowledge domain for teachers and refers to teachers' knowledge of how to organize and represent particular topics or issues to facilitate students' understanding and learning (Ball & Bass, 2000; Borko & Putnam, 1996; Carpenter et al., 1988; Shulman, 1986, 1987). Therefore, teachers especially Accounting teachers, are expected to know how Accounting concepts, principles, assumptions and laws are developed and the connections between them, teaching goals for different class levels, the needs of their students, and appropriate teaching strategies for them.

Researcher's position on PCK in teaching practices

My review of the literature on the definition of PCK revealed an interaction between pedagogical content knowledge and other knowledge domains. Hence, for the purpose of my study, I assumed that PCK includes knowledge of subject-matter, knowledge of pedagogy or methodology, knowledge of learners, and knowledge of curriculum, instructional knowledge and how the Accounting teacher delivers his/her lesson.

On that bases, I adapted Shulman's (1986, 1987) ideas about PCK and defined PCK as the ways of knowing how to represent a topic effectively to promote students' understanding and learning and being able to diagnose and eliminate students' misconceptions and difficulties about that topic. I also agree with Magnusson et al. (1999), Gess-Newsome (1999) and Morine-Dersheimer and Kent (1999) that there is a reciprocal relationship between PCK and other knowledge domains. I am of the view that knowledge of subject-matter,

knowledge of pedagogy, knowledge of learners, and knowledge of curriculum and knowledge about the instructional or delivery strategies are essential to pedagogical content knowledge.

In relating my definition of PCK to the *appropriateness of PCK adopted by Accounting teachers teaching any given topic at the SHS*, I assume *knowledge of pedagogy and methodology* covers knowledge of planning and organization of a lesson and teaching strategies especially in Accounting (Cost and Financial Accounting). In this study, Accounting teachers who have strong pedagogical knowledge are Accounting teachers who have rich repertoires of teaching activities and are able to choose tasks, examples, representations, and teaching strategies that are appropriate for their Accounting students when teaching. In addition, they know how to facilitate classroom discourse and manage time for classroom activities effectively.

My study also assumes *knowledge of learners* as knowing students' common difficulties, errors, and misconceptions. It is believed that Accounting teachers who possess a strong knowledge base in this domain know what Accounting concepts are difficult for students to grasp, which concepts students typically have misconceptions about, possible sources of students' errors, and how to eliminate those difficulties and misconceptions when teaching them.

Knowledge of curriculum in this study is also assumed to include knowledge of learning goals for different class levels and knowledge of instructional materials. Accounting teachers with strong knowledge in this area know the state and standards for teaching. Accounting teachers identify for different class levels and plan their teaching activities accordingly. They choose

appropriate materials (e.g., textbooks, technology, and manipulative) to meet the goals of the curriculum and use them effectively.

Finally, *knowledge of subject-matter or content* is assumed to include knowledge of Accounting principles, assumptions and concepts and the relationships among them. In this study, I define strong Accounting knowledge as knowing how Accounting concepts, principles and assumptions are related and why the Accounting procedures work. Subject-matter knowledge or content knowledge also influences teachers' instruction and students' learning (e.g. Ball & Bass, 2000; Borko & Putnam, 1996; Ma, 1999; Thompson, 1992). Therefore, subject-matter knowledge includes being able to relate a particular Accounting concept, principle and assumption with others and explicitly explain or justify the reasons behind the Accounting procedures to promote students' understanding.

Classroom assessment

Learning institutions are established so that students may learn (Omorogiuwa, 2012). There is, however, the need to determine whether or not students have in fact learned what they have been taught, hence, the introduction of assessment as an integral part of the school system. The works of many researchers (such as Boud, Cohen, & Sampson, 1999; Fernandes, Flores, & Lima, 2012; Laird & Garver, 2010; Struyven et al., 2005; Webber, 2012; Van de Watering, Gijbels, Dochy, & Van der Rijt, 2008) have affirmed the importance of assessment and its key influence on students' learning. Assessment becomes a key element in determining the ways in which students spend their time and what they see as important in learning. This may have either positive or negative influence on their learning (Brown & Knight, 1994).

The word “assessment” has taken on a variety of meanings within higher education (Palomba & Banta, 1999). The term can refer to the process faculty use to grade student course assignments, to standardised testing imposed on institutions as part of increased pressure for external accountability, or to any activity designed to collect information on the success of a programme, course, or university curriculum. Assessment is the systematic collection and analysis of information to improve student learning.

According to the Quality Assurance Agency, UK (QAA, 2006), assessment describes any process that appraises an individual’s knowledge, understanding, abilities or skills, and is inextricably linked to a course or programme’s intended learning outcomes. It also has a fundamental effect on students’ learning where it serves a variety of purposes including evaluation, feedback and motivation. Assessment also provides a performance indicator for both students and staff.

To Hanna and Dettmer (2004), assessment is the process of gathering data. More specifically, assessment is the ways instructors gather data about their teaching and their students’ learning. Assessment measures if and how students are learning and if the teaching methods are effectively relaying the intended messages. Ebert II, Ebert, and Bentley (2011) also define assessment as a means by which information is gathered to make a variety of decisions. Assessment can be used to effectively promote learning by providing feedback to students on their performance and outcomes, and to staff on the effectiveness of their teaching and learning approach (Brown, Bull, & Pendlebury, 1997; Brown & Smith, 1999; Nicol & Macfarlane-Dick, 2004; Race, 1993; Vos, 2000). Rust, O’Donovan and Price (2005), however, added that it is not just

about grades and feedback, as assessment is thought to develop in students a motivation and a commitment to learning.

Hanna and Dettmer (2004) then suggested that the teacher should strive to develop a range of assessment strategies that match all aspects of the instructional plans. That is, instead of trying to differentiate between formative and summative assessments, it may be more beneficial to begin planning assessment strategies to match instructional goals and objectives at the beginning of the semester or term and implement them throughout the entire instructional experience.

There are, however, three types of assessment. They are diagnostic, formative, and summative (Hanna & Dettmer, 2004). Although the three are generally referred to simply as assessment, there are distinct differences between the three.

Diagnostic assessment can help the teacher identify students' current knowledge of a subject, their skill sets and capabilities, and to clarify misconceptions before teaching takes place. Knowing students' strengths and weaknesses would help the teacher better plan what to teach and how to teach. Examples of diagnostics assessment may include Pre-tests (on content and abilities), Self-assessments (identifying skills and competencies), Discussion board responses (on content-specific prompts) and Interviews (brief, private, 10-minute interview of each student).

Formative assessment, also known as assessment for learning (Harlen, 2005), provides feedback and information during the instructional process, while learning is taking place or while learning is occurring. Formative assessment measures students' progress but it can also assess one's own

progress as an instructor or a teacher. Baroudi (2007) indicated that formative assessment consisted of activities used by the teacher to determine students' levels of knowledge and understanding, for the purpose of providing the students with feedback and planning future instructions. The feedback and future instructions may be concerned with remediation or the provision of further learning opportunities (Carless 2006; Carless, Salter, Yang, & Lam. 2011; Nicol & Macfarlane- Dick, 2006). In the works of Wiliam (2010), he identified questioning, feedback, sharing criteria with learners, and student peer- and self-assessment as components of formative assessment. Wiliam (2010) further indicated that formative assessment should be for uncovering misconceptions, thereby enhancing better understanding.

In the works of Sullivan and Clarke (1991), formative assessment should cater for students' mixed abilities. In supporting, Wiliam (2010) emphasise that questions asked in formative assessment should be for the purpose of planning. Sullivan and Lilburn (2004) also added that good formative assessment questions should display these features: require more than remembering a fact or reproducing a skill; students can learn by answering the questions; teachers learn about students from the responses to the questions, and there may be several answers for future instructions. Dweck (2000) concludes that positive feedback is a crucial aspect of formative assessment. According to Omorogiuwa (2012), care should be taken to limit feedback to the task being performed, and referring to the learner's own traits should be avoided. Baroudi (2007) says that the formative assessment process should not end with feedback, but that such feedback should form the basis for further instruction to enhance learning. Black

and Harrison (2001) declare that formative assessment is a way into more fundamental changes in teaching and learning.

In the teaching of Accounting for example, when implementing a new activity in class, the Accounting teacher can, through observation and/or surveying the students, determine whether or not the activity should be used again or modified. In using formative assessment in the teaching of Accounting, the primary focus of the Accounting teacher will be to identify areas that may need improvement while he/she is teaching. These assessments typically are not graded but act as a gauge to Accounting students' learning progress and to determine teaching effectiveness (implementing appropriate methods and activities). For example, the Accounting teacher may use observations during in-class activities - of students; non-verbal feedback during lecture; homework exercises as review for exams and class discussions; reflection journals that are reviewed periodically during the semester; question and answer sessions, both formal-planned and informal-spontaneous; conferences between the Accounting teacher and student at various points in the term; in-class activities where Accounting students informally present their results; student feedback collected by periodically answering specific question about the instruction and their self-evaluation of performance and progress.

Summative assessment, also known as an assessment of learning (Harlen, 2005), takes place after the learning has been completed. This provides information and feedback that sums up the teaching and learning process. Typically, no more formal learning is taking place at this stage, other than incidental learning which might take place through the completion of projects and assignments.

According to Harlen (2005), the summative uses of assessment can be grouped into 'internal' and 'external' to the school community. Internal uses include using regular grading for recordkeeping, informing decisions about courses to follow where there are options within the school, and reporting to parents and to the students themselves. Teachers' judgements, often informed by teacher-made tests or examinations, are commonly used in these ways. External uses include a certification by examination bodies or for vocational qualifications, selection for employment or for further or higher education, monitoring the school's performance and school accountability, often based on the results of externally created tests or examinations.

In the view of Harlen (2005), some of these uses, as just mentioned, are not ones for which assessment information alone ought to be used. It is when information about students' achievement is used for decisions that are important, not just for the individual student but also to the teachers and school, that the results acquire 'high stakes' (Harlen, 2005). According to Harlen (2005), these put pressure on teachers, which impacts not only on the learning experiences of students but also on the nature of the assessment itself.

In the case of Accounting education, High-stakes summative assessments typically are given to Accounting students at the end of a set point or at the end of the semester or term to assess what has been learned and how well it was learned (Black & Wiliam, 1998; Linn, 2000; Stiggins, 1999). Grades are usually an outcome of summative assessment: they indicate whether the student has an acceptable level of knowledge gain - is the student able to effectively progress to the next part of the class, next course in the curriculum and next level of academic standing?

It is important for Accounting teachers to note the impact of summative assessment on students' motivation for learning. This impact can be both direct and indirect (Harlen, Crick, Black, Broadfoot, Daugherty, Gardner, & Wiliam, 2003; Harlen, 2005). A direct impact can be through inducing test anxiety and the effect of low scores on self-esteem and perceptions of themselves as learners; an indirect impact can be through the effect on their teachers and the curriculum. Harlen (2005) also added that any negative impact on motivation for learning is clearly highly undesirable, particularly at a time when the importance of learning to learn and lifelong learning is widely embraced.

Summative assessment is more product-oriented and assesses the final product, whereas formative assessment focuses on the process of completing the product. Once the project is completed, no further revisions can be made. If, however, students are allowed to make revisions, the assessment becomes formative, where students can take advantage of the opportunity to improve. Examples of summative assessment may include: Examinations (major, high-stakes exams), Final examination (a truly summative assessment), Term papers (drafts submitted throughout the semester would be a formative assessment), Projects (project phases submitted at various completion points could be assessed formative terms), Portfolios (could also be assessed during its development as a formative assessment), Performances, Student evaluation of the course (teaching effectiveness), and Instructor self-evaluation.

Classroom Assessment Techniques (CATs)

Classroom assessment is a method of inquiry into the effects of teaching on learning. It involves the use of techniques and instruments designed to give instructors ongoing feedback about the effect their teaching is having on the

level and quality of student learning; this feedback then informs their subsequent instructional decisions (Haworth & Conrad, 1996). Ebert II et al. (2011) see classroom assessment as part of an effective educational strategy because it comes at the beginning (finding out what your students already know) and at the end of instruction (determining what has been learned as a result of the learning experience).

Classroom assessment is a formative rather than a summative approach to assessment (Brookhart, 1999). Its purpose is to improve the quality of student learning, not to provide evidence for evaluating or grading students. It provides faculty with feedback about their effectiveness as teachers, and it gives students a measure of their progress as learners. The aim of classroom assessments is to provide faculty with information on what, how much, and how well students are learning. Such assessments are created, administered, and analysed by teachers themselves (Palomba & Banta, 1999). In this regard, classroom assessment encourages instructors to become monitors of their own performance and promotes reflective practice. In addition, its use can prompt discussion among colleagues about their effectiveness, and lead to new and better techniques for eliciting constructive feedback from students on teaching and learning (Angelo & Cross, 1993).

Scott and Weishaar (2008) were of the view that effective Classroom Assessment Techniques (CATs) are closely tied to instruction, occur early and frequently, result in an adjustment of instruction, and demonstrate to the instructor the current level of students' performance or what students learned as a result of teaching. There are so many advantages that accumulate on the use of CATs. Few of these advantages are listed below.

1. They are formative in nature. Unlike final exams or major term papers, Classroom Assessment Techniques (CATs) provide faculty with feedback on student learning while the teaching/learning relationship is still intact so that faculty can intervene during the semester (as opposed to the next semester) to help students learn more completely.
2. They are speedy. They often consume just a few minutes of classroom time to administer and can be read easily and quickly by faculty.
3. They are flexible. They can be tailored to the unique and specific concerns of the instructor or the teacher. They can be anonymous for students (although they need not be). The aim of classroom assessment is not necessarily to grade individual student's work or to provide individual students with feedback on their performance rather, the aim is to provide the instructor or the teacher with feedback on students' learning. Anonymity may prove useful in freeing students to express not only what they do understand but also what they do not understand.

Notwithstanding these advantages of classroom assessment techniques, they are also of benefits to the faculty. That is, classroom assessment helps faculty to focus on students' learning. CATs are often used to provide feedback to instructors on the effectiveness of their teaching, and at the same time "allows the student feedback on his or her own learning of the specific content" (Steadman & Svinicki, 1998). This can be achieved by determining what students have learned and what is unclear. Instructors can guide the class more effectively to meet the learning needs of that group. This may mean reviewing some areas or spending less time in other areas. Unlike student evaluation surveys (summative evaluation) which are typically given at the end of the

semester or term, classroom assessment provides an on-going formative evaluation. The instructor can find out what can be changed immediately to help students to learn.

On the part of the students, Angelo and Cross (1993) gave the benefits of using classroom assessment to students. They were of the view that students may be hesitant to ask questions during class. Classroom assessments give students opportunities to provide anonymous feedback to their instructor about their learning (Soetaert, 1998). Students often discover as the instructor or the teacher reviews the feedback, that others in the class had similar questions (theirs was not a “dumb question” after all).

Angelo and Cross (1993) added that classroom assessment activities can themselves be positive learning activities for students. That is, they can be developed both to promote (and not just measure) writing skills or critical thinking skills, and to increase students’ motivation to take themselves and their learning more seriously. In addition, students may become more involved in their learning when they find that others in the class learned some interesting things that they had not picked up from the class session (Shavelson, 2007). Through greater involvement, students are likely to become more self-directed learners and may be more motivated to successfully complete the class.

One limitation that may be associated with classroom assessment is that as with student ratings, the act of soliciting frank, in-the-moment feedback may elicit critical comments on the instructor/teacher and his/her approach to teaching (Angelo & Cross, 1993). However, it is important to balance the positive and negative comments and try to link negative commentary to issues

of students' learning. New users of classroom assessment techniques might find it helpful to discuss the critical comments with an experienced colleague.

Selection of Classroom Assessment Techniques (CATs)

It is worth mentioning that one important distinction in assessment methods is between techniques that directly determine whether students have mastered the content of their academic programmes and those that ask students to reflect on their learning (Palomba & Banta, 1999). Before an Accounting teacher selects a CAT, the teacher should, however, ask him-/her-self which knowledge base that he/she is assessing. According to Angelo and Cross (1993), there are four techniques available that one can select based on the knowledge base the teacher is assessing.

1. Assessing Prior Knowledge, Recall, Understanding,
2. Assessing Skill in Synthesis and Creative Thinking,
3. Assessing Skill in Application and Performance,
4. Assessing Skill in Analysis and Critical Thinking.

However, Angelo and Cross (1993) suggest that new users of Classroom Assessment Techniques (CATs) will be most successful if:

1. They use only those techniques that appeal to their intuition and professional judgment;
2. They start with techniques that are quick and easy to use in a classroom setting in which the faculty member and the students are comfortable;
3. They have previously tried it on themselves;
4. They allow more time to complete the task the first time that might seem necessary; and,

5. They “close the loop” by reporting back to students what they, as faculty, have learned from students’ feedback and how that information can be used to improve students’ learning.

It is important for the Accounting teacher to note that the assessment techniques are chosen depend on the knowledge base that the Accounting teacher is assessing.

Classroom management

The emphasis must be on success, rather than on failings and shortcomings. To make this possible, a learning environment needs to be created in which all students feel safe and understood and can reach their potential (Evertson & Weinstein, 2006a; Martin, 2004). It has been demonstrated that quality of instruction is fundamental to students’ learning. For instance, Wang et al. (1993) showed that classroom management and classroom interactions had effects similar in size to students’ cognitive competencies and their home environment.

According to Creemers and Rezigt (1996), the classroom environment is the setting in which students’ learning takes place. It concerns the classroom’s physical environment, the social system, the atmosphere, and norms and values. Studies conducted in different regions of the world have shown that classroom climate is one of the most important predictors of students’ achievement (e.g. Brophy & Good, 1986; Muijs & Reynolds, 1999; Wang, Haertel, & Walberg, 1997; Westling, 2010). Therefore, it behoves on teachers to manage it very well.

Evertson and Weinstein (2006b) also describe classroom management as the actions teachers take to create an environment that supports and facilitates both academic and social-emotional learning. In the views of Little and Akin-

Little (2008), classroom management is defined to include both maintaining control over students through the use of discipline and promoting positive environments that foster academic learning and appropriate behaviour.

Effective teachers have learned and experienced that behaviour problems are relatively rare in classrooms where students are actively involved and interested, and in which they are appreciated for *who* they are, *where* they come from and *what* they are able to contribute (Little & Akin-Little, 2008; Westling, 2010). Effective teachers have also learned that they need to know their students' background to be able to understand non-academic factors that may impact their behaviour, participation and learning. Effective teachers and classroom managers address the needs of children both in terms of *what* they teach and *how* they teach. Though teaching is generally a group activity, learning is very individual (Little & Akin-Little, 2008; Muijs & Reynolds, 1999; Wang et al., 1997; Westling, 2010). Effective teachers are sensitive to these differences and take actions to accommodate these so that, ideally, each child is provided with an optimal learning experience.

Researchers generally describe "classroom management" as the full range of teacher's efforts to oversee classroom activities, including learning, social interaction, and student behaviour (Burden, 1995; Good & Brophy, 2006). Brophy (1986) defines classroom management as a teacher's efforts to establish and maintain the classroom as an effective environment for teaching and learning. Doyle (2006) adds that classroom management revolves around teachers' and students' attitudes and actions that influence students' behaviours in the classroom.

In the case of Savage and Savage (2009), they viewed classroom management as two level of management: that is, the prevention of problems and responses when problems do occur. Their focus was on prevention of problems more because of previous research which indicates that one of the key variables in successful classrooms is an emphasis on preventative, rather than reactive, management techniques (Emmer & Stough, 2001).

Regardless of differences in the definition, the value of classroom management knowledge for teachers has been consistently supported by research literature (Brophy & Evertson, 1976; Shinn, Walker, & Stoner, 2002; Wang et al., 1993) and classroom management strategies have been referred to as “the most valuable skills set a teacher can have” (Landau, 2001, p. 4). Bosch (2006) view classroom management as not a gift bestowed upon some teachers. To him even though it is true that some teachers adapt to classroom management techniques easily, classroom management is a skill that can be gained through training and many years of experience in the field of teaching (Bosch, 2006). To Çakmak (2008), one of the keys to success in teaching is the teacher’s ability to manage the classroom and to organise instruction.

Although teachers, administrators, and students use the term classroom management frequently, it is not synonymous with discipline. This is explained in the argument that Salvia and Ysseldyke (1998) made that classroom management is not simply discipline as one may think at first glance. They are of the view that classroom management refers to a collection of organizational goals centred on using time wisely to maximize learning and on maintaining a safe classroom environment that is conducive to students’ learning. In supporting this argument, Kellough and Kellough (1996) defined effective

classroom management as the process of organizing and conducting a classroom so that it maximises students' learning.

In line with the argument made by Salvia and Ysseldyke (1998); and Kellough and Kellough (1996), I will add that classroom management is a comprehensive term for a variety of teacher actions designed to facilitate teaching and learning in the classroom. To Emmer and Stough (2001), a general consensus regarding the specific facets of the construct has not yet been reached regarding the definition of classroom management. However, there are some facets and construct that one can look at when defining classroom management or assessing an effective classroom management. Classroom management usually includes actions taken by teachers to establish order, engage students, and/or elicit their cooperation (Emmer & Stough, 2001). Emmer, Everston and Anderson (1980) asserted that effective classroom management consisted of teacher behaviours that produced high levels of student's involvement in classroom activities, minimal amounts of students' behaviour that interfered with teachers or other students' work, and efficient use of instructional time.

Research on well-managed schools indicated that a student-centred environment, incorporating teacher and student problem-solving activities, as well as activities that promote student self-esteem, responsibility, and belongingness, can be more effective in reducing problems (Short, 1988). In fact, well-managed classroom teachers share power widely with students rather than rely on power and enforcing a model of classroom control. Using this system, students learn to self-manage their task and behaviours under the guidance of their teachers.

Overall, the basic premise of classroom management is an effective control of all classroom dynamics to forge a cohesive student-learning environment (Dougherty, 2002). Geiger (2000) believes that only half of the class time is allocated to teaching and learning activities and the other is spent on classroom management. Aliakbari and Bozorgmanesh (2015) are of the view that when teachers appropriately manage the environment, there is little chaos, disorder, and negative behaviour in the class. Needless to say, in unorganized environments, effective teaching and learning processes would not happen (Aliakbari & Bozorgmanesh, 2015).

This study adopted the definition of classroom management given by Martin, Yin and Baldwin (1998). The researchers conceptualized a framework to categorize classroom management dimensions into classroom management styles. They categorised classroom management into three main dimensions. They are *instructional management, people or person's management and behaviour or discipline management*. In this study, classroom management is operationalized as behavioural tendencies that Accounting teachers utilise to conduct daily instructional activities. These tendencies reflect the Accounting teacher's discipline, communication, and instructional styles, as well as the classroom spatial management. All of these manifest in the teacher's preferences and efforts to attain desirable educational goals and the objectives set for the day's lesson.

As it is clear from definitions and explanations, classroom management includes activities to largely organize classroom activity in an efficient way and remove obstacles to learning. That is, classroom management is the action of creating a positive learning environment in the classroom. Teachers need to

display efficient classroom management behaviours in order to create a positive learning environment. To this end, Accounting teachers must believe that they have sufficient content knowledge, professional knowledge and related competencies, as most of the pre-service teachers and new teachers have certain troubles in classroom management (Walters & Frei, 2007).

According to Martin et al. (1998), instructional management dimensions include monitoring seatwork, structuring daily routines, monitoring students' independent work, and allocating materials. According to the researchers, the methods used to manage these tasks could contribute to classroom climate and teacher management styles (Martin et al., 1998). They are of the view that well-planned lessons that provide for a smooth flow of instruction delivered at a sustained pace help to prevent off-task behaviours. The manner in which tasks are managed contributes to the general classroom atmosphere and classroom management style (Kounin 1970; McNeely & Mertz 1990; Weinstein & Mignano, 1993; Burden, 1995).

In the second dimension, that is, people or person's management, it is related to teachers' perceptions of students as people and what teachers do to develop the student-teacher relationship. Academic achievement and productive classroom behaviour have been influenced by the quality of the teacher-student relationship (Burden, 1995; Martin et al., 1998). As Weinstein (1996) explains, "... teachers are good when they take the time to learn who their students are and what they are like, ... when they laugh with their students, ... and when they are both a friend and a responsible adult" (p. 76).

The third dimension, which is behaviour management, is similar to but different from discipline in that, it focuses on pre-planned means of preventing

misbehaviour rather than the teacher's reaction to it. This aspect of classroom management includes; setting rules, establishing a reward structure, and providing opportunities for student input (Martin et al., 1998; Martin & Sass, 2010). Emmer et al.'s (1980) classic study documented that one of the primary differences between effective and ineffective classroom managers is the manner in which they formulate and implement classroom rules. As Weinstein and Mignano (1993, p. 88) explained, "... classroom order is like a conversation. It can only be achieved if both parties agree to participate." Establishing an effective reward structure and encouraging student input can be useful tools in the prevention of misbehaviour and the maintenance of order in the classroom environment.

Another aspect of classroom management strategy is how teachers deal with large classes. It seems likely that bigger classes will decrease the amount of time that can be spent on instruction and dealing with an individual child (Achilles, 1996; Blatchford, Moriarty, Edmonds, & Martin, 2002; Brühwiler & Blatchford, 2011). Finn, Pannozzo and Achilles (2003) argue that the effects of class size on pupils' classroom engagement are more important than those on teaching. Class size is positioned as one such 'context' factor in Dunkin and Biddle's (1974) early seminal model of effects on teaching. The conceptual roots of this view can also be found in Bronfenbrenner (1979) and ecological psychology. Blatchford (2003) indicated that class size effects are multiple rather than singular. There are likely to be other kinds of classroom processes which are affected by class size, though many of these dimensions are likely to be far harder to measure. Blatchford identified a number of these factors, for

example, greater knowledge of students and more ‘in-depth’ treatment of content in smaller classes.

Small classes can, therefore, allow teachers to engage in more individualized teaching and can be used as part of more differentiation of the curriculum. Researchers have shown that teachers do not always adapt their teaching to take advantage of small classes (e.g. Evertson & Randolph, 1989; Graue, Rauscher, & Sherfinski, 2009). In the CSPAR case studies, it was found that some teachers in small classes still relied a good deal on whole class teaching with very brief interactions with individuals, and did not take advantage of the possibilities of increased individualization.

Models of classroom management

According to Malmgren, Tezek, and Paul (2005), the major tenets of three well-established models of classroom management are Assertive Discipline, Logical Consequences, and Teacher Effectiveness Training.

Assertive discipline

The Assertive Discipline classroom management model was initially developed by Lee Canter in the 1970s and then expanded based on Marlene Canter’s work with children with behavioural problems (Canter, 1992). Assertive discipline emphasizes punishing unacceptable behaviours and providing reinforcement for behaviours that are acceptable to teachers. Discipline must be based on a foundation of mutual trust and positive relationships with students and earn their respect. The main focus of Canter’s model is on assertively insisting on proper behaviour from students, with well-organised procedures for following through when they do not.

The model provides a very strong system of corrective discipline. This corrective discipline includes tracking misbehaviour. If students are not threatened by established punishment, there is, therefore, the need to increase the severity of the punishment. Teachers must use both the monitoring system and assertive language so that students understand the seriousness of the situation. Teachers are advised to employ the broken record technique - just repeat your demand. Use eye contact and touch along with this technique. At three repetitions, you can stop and tell the student what the negative consequences will be.

Assertive discipline focuses on punishment and positive consequences. The key to effect punishment is not the severity but the consistency. Students need to know that disruptive behaviour results in negative consequences every time. As a teacher, you also need to show a positive response to good behaviour. “Catch them being a good philosopher.”

Assertive discipline is a preventative method only in so far as students try to achieve rewards or avoid punishments. Teachers use this approach to generally observe whether a student’s behaviour is good or bad and then supply rewards or punishments as appropriate. The establishment of firm rules gives assertive discipline a somewhat preventive orientation.

For school-wide discipline to work properly, steps must be followed. First, rules must be created. The rules must define what is appropriate in all areas of the school, i.e. hallways, recess, and lunchroom. Secondly, negative consequences must be implemented for violating school rules. Teachers must follow through with the consequences in their individual classrooms.

Logical consequences

According to Malmgren et al. (2005), the second popular model of classroom management is the one articulated by Rudolf Dreikurs. This model of classroom management is based on the notion that learners' misbehaviours are an outgrowth of their unmet needs. Thus, one of the underlying assumptions of this model is that all learners desire and need social recognition (Malmgren et al., 2005). According to Dreikurs, Grunwald and Pepper (1982), when learners' needs for social recognition are not fulfilled, learners tend to adapt the following four mistaken goals without being aware of them, namely: to gain undue attention, to seek power, to seek revenge or to get even and to display inadequacy.

The corrective discipline that is associated with this model is that: teachers attempt to ascertain students' motives; students are helped to understand their motives; students are helped to exchange their mistaken goals for useful ones; students are encouraged to become committed to their new goal orientation; students are taught to apply logical consequences; group discussions regarding class rules and problems are held.

In order to also prevent any of such behaviours from occurring, Malmgren et al. (2005) advised teachers to ensure that everyone's needs for attention and acceptance are met; avoid reinforcing or provoking misbehaviour; develop a trusting relationship between you and your students; find value in each of your students; be flexible enough to maintain a positive attitude about every student; engage students in planning logical consequences and also allow students to work at their own pace, be spontaneous, be enthusiastic, explore personal interests, and accept responsibility for themselves.

Teacher effectiveness training (TET)

According to Malmgren et al. (2005), Teacher Effectiveness Training (TET) is a third well-established model of classroom management. Similar to the Logical Consequences model, Teacher Effectiveness Training evolved from the field of psychology. The author of the model, Thomas Gordon, conceptualizes effective management of a classroom as facilitating the shift of management responsibilities from teacher to students (Malmgren et al., 2005). Gordon maintains that these control-type strategies do not actually influence learners but only coerce or compel them. He believes that such strategies more often than not create new problems that range from rebellion to withdrawal and that praise and reward do little to change behaviour for the better (Charles, 2002). He, therefore, urges educators to strive for cooperation with learners, while avoiding power punishment, praise and reward.

Gordon (as cited in Charles, 2002) maintains that non-controlling strategies of behaviour change are available for educators in order to influence learners to behave properly. He asserts that it is counterproductive for educators to use authoritative power or reward and punishment to control learners. The only effective discipline as far as this model is concerned is self-control that occurs internally and Gordon urges educators to renounce external control by reward and punishment (Malmgren et al., 2005). Teachers need to assist learners and to teach them how to attain self-control. In order to teach learners to control their behaviour and to become self-reliant in making positive decisions, educators must give up their controlling powers over learners. Gordon thus believes that this occurs best in the classroom when learners are able to use their inner sense of self-control. Teacher Effectiveness Training advocates a number

of processes that are designed to help the student identify the problem, take ownership of the problem and find ways to resolve the problem. The preventative discipline that is associated by this discipline is conducting open-ended discussions in the classroom to address students' concerns and preventative I-Messages.

It is important to note that attempting to control students' behaviour through rewards and punishment is unlikely to succeed in this model. Punishment promotes aggression and violence. To be successful, teachers need to avoid controlling and directing their students' behaviour. Teachers need to foster self-regulation along with positive student-teacher relationships.

From the above points raised, it can be deduced that where the Assertive Discipline model of classroom management emphasizes the importance of teacher imposed structure in the classroom, the Dreikurs model (logical consequences) emphasizes the importance of assisting students in meeting their innate need to gain recognition and acceptance. Even when a teacher strives to establish a classroom where all students feel recognized and accepted, it is likely that some misbehaviour will occur. In such cases, Dreikurs and Grey (as cited in Malmgren et al., 2005) advocate for the application of logical consequences which are consequences that have a clear and logical connection to the misbehaviour.

According to Malmgren et al. (2005), the models of classroom management described here are just a few of the many documented approaches that the Accounting teacher can adopt or adapt for their own use. The authors added that the models detailed above represent three points along a continuum in terms of the amount of Accounting teacher versus Accounting student control

advocated. They added that the Canters emphasized the role of the Accounting teacher; Dreikurs also underscores the importance of meeting Accounting students' need for acceptance while also emphasising the role of consequences in shaping behaviour; Gordon highlighted the importance of giving control of classroom behaviour over to the Accounting students. Malmgren et al. (2005), however, indicated that other theorists and researchers have advanced competing models that fall in various places along this continuum.

In concluding, Malmgren et al. (2005) were of the view that a teacher's articulation of a philosophy of classroom management is just as important as the articulation of an overall teaching philosophy. One way to combat difficulties with classroom management is to have a framework in place that allows the teacher to address behavioural problems in intentional ways. They also believe it is a common misconception that many classroom management models do not apply to or work well in secondary classroom settings.

Teaching Cost and Financial Accounting

An institution or organisation no matter how small or big, whether profit-making, a charitable or even a home deals with money and therefore, finds Accounting most useful. Accounting is therefore seen as a pre-requisite for sound management of the business and non-profit orientated organisations (Shi, 2008). The lack of Accounting efficiency has led to irregularities in the financial administration of both public and private institutions in Ghana and in other parts of the world. According to Xiaona, Rui, Jiuzhi, and Yin (2011), Accounting is a discipline of a close combination of theory and practice, but also a theoretical system which is needed to reform and improve with the development of social economy. Practicing teaching of Accounting is not just a

simple complement and extend to its theory, but also play an active role in promoting a theoretical system of Accounting (Xiaona et al., 2011).

The improvement in accountancy education, besides moral training, has in a significant way improved the efficient operations of the economic sector of the country's development in recent years. According to Yusuf (2006), Accounting is part of the Business Studies Curriculum in the group of Vocational Subjects. It is the most popular subject that students read among the vocational elective subjects (Yusuf, 2006). This is because there have been rapid increases in the number of institutions as well as the general expansion in business activities in Ghana and other parts of the world. Hence, demand for Accounting personnel has increased at all levels. This has made accountancy education assume a high priority in the human resource development programme of the country.

Another rationale for the teaching and learning of Accounting is that accountancy education leads to improvement in students' numeracy skills and further provides them with background skills for future business studies (MoE, 2010). In addition to this rationale, accountancy offers ready employment to students who do well on the subject. Thus, offering them lifelong enriching careers such as an accountant, auditor, banker, financial analyst, tax consultant, cost accountant, management consultant among others.

The inclusion of Cost Accounting as a discipline in the business programme equips students with the basics of cost awareness and cost reduction to ensure the creation and cautious use of resources in small and large scale organizations (MoE, 2010). The syllabus emphasizes basic principles, costing methods for cost and pricing purposes, costing techniques which are used to

control and make informed decisions to bear on cost units and cost centres in an organization. There are other topics that could be applied to cost determination and pricing of products. These principles are however geared towards an in-depth knowledge and skill required for determining, analysing and reporting cost information in small-scale businesses and other organizations. Notwithstanding this philosophy, it also realises and maintains the tenets of morals and values associated with the business programme as a whole.

The general aim for the introduction, teaching and learning of Financial Accounting in the SHS curriculum in Ghana is to assist students/learners to:

1. appreciate the roles and functions of Accounting;
2. acquire the knowledge of basic Accounting principles and their application in modern business using manual, mechanical and computerized systems of financial reporting;
3. acquire skills for using Accounting as a tool for planning, organizing, controlling and financial decision-making processes;
4. prepare themselves for initial entry into Accounting careers and develop a sound foundation for further study of Accountancy at tertiary levels of education;
5. acquire skills for analysing and interpreting financial reports /statements for the purpose of making useful management decisions;
6. develop moral and ethical values essential for accountability in financial matters of both private and public sector organizations;
7. develop an appreciation for neatness, orderliness, thoroughness and accuracy in financial record keeping; and

8. acquire positive attitudes required of patriotic citizens in matters such as regular payment of tax, customs obligations due to individual organizations and to the state, and avoidance of embezzlement of public funds (MoE, 2010).

In addition, Cost Accounting also has these aims for its introduction in the Ghanaian curriculum in the SHSs. They are to help students:

1. use the concepts of cost in costing and pricing of products and activities;
2. appreciate the need to apply Cost Accounting principles in everyday life;
3. adopt moral ethics and values in costing and pricing products in all spheres of life;
4. acquire skills and abilities to aid planning, analysis, production, marketing, and finance, in various areas in business and personal life;
5. use costing as a means of control and decision making in business and other spheres of life; and
6. encourage students to take higher tasks and assignments in Cost Accounting in the tertiary institutions particularly during the first year of study of the subject (MoE, 2010).

The aim of both Cost and Financial Accounting are geared towards equipping the students with the basic skills to be applied to modern business activities. However, it is prudent to ask how these aims can be achieved. Both the students and the teachers need to be equipped with some basic skills and knowledge. The teaching of Accounting to SHS students is a delicate balance of mathematics, business communication and written instruction. A student learning Accounting must understand the business terms accountants use, the mathematics involved in maintaining financial records, the critical thinking

skills necessary for analysing the accounts and the writing skills required for creating a lucid financial report.

Based on this, countless factors influence the choice of teachers' teaching methods to adapt in the classroom. This brings to bear the teaching practices that Accounting teachers adapt. These factors may include cost, subject area preparation, time and knowledge of the method, the risk of non-acceptance, students' feedback and incentives from school administration, and characteristics of the group or others the teacher is working with. The choice and utilisation of the teaching methods that an Accounting teacher adapts are different for each environment due to specific characteristics such as culture and historical background of the learners he /she is teaching and the teaching and learning resources available.

Goleman (2004) indicated that apart from Accounting teachers helping students to fulfil the aims of the Accounting education, in addition to the technical skills required for an Accounting career, teachers also need to adapt teaching practices that will help develop Accounting students' social or emotional intelligence. This can be accomplished by helping them to equip themselves with professional skills like writing, speaking out, presenting, decision making and teamwork. In order to achieve this, new concepts, strategies and methodologies need to be introduced into the teaching of Accounting by the teacher. Riccio and Sakata (2008), however, indicated that teaching methods can influence the development of several social intellectual abilities such as cooperation, leadership, responsibility, self-confidence, independence, ability to make decisions and communication skills.

The teaching strategies or methods used today by Accounting teachers must also provide opportunities for self-development and integrate content learned with real-world experiences. Teaching tools such as interactive case studies, simulations and games, and teamwork have been stated to be of high importance to help Accounting students adjust to the real world challenges they will face as accountants or accounts officers. A future accountant has to be prepared to deal with the challenges of establishing rapport and communicating effectively. This means not only creating reports but promulgating them, more importantly, the abilities to adapt himself/herself to the professional environment which requires communication and social interaction. This can be achieved through the teaching methods/practices that are used/adapted during instructional periods. It is the duty of the Accounting teacher to ensure that he/she builds these confidence and communication strategies in the students.

Motivation also has an effect on student's performance and learning in the teaching of Accounting (Riccio & Sakata, 2008). Tying Accounting concepts to career applications can be used successfully in introductory Accounting classes. The more students realise that these Accounting concepts and their professional skills can be applied to their careers, the greater their interest and motivation will be in the class. They will also show a greater commitment to becoming Accounting professionals (Turner, Lesseig, & Fulmer, 2006). An amalgamation of teaching skills, pedagogy theory and professional skills would serve to create the right knowledge, attitude and skills in Accounting teachers, thus promoting holistic development.

Methods of teaching accounting

Lindblom-Ylänne, Trigwell, Nevgi, and Ashwin (2006) indicated that researchers have different views of the stability of approaches or methods they adapt to teaching. Kember and Kwan (2002) see approaches or methods of teaching as relatively stable. Kember (1997) supports this argument by adding that enormous efforts are needed in order to change teachers' underlying beliefs. On the contrary, Prosser and Trigwell (1996; 1999), as well as Samuelowicz and Bain (2001), emphasise the contextual and dynamic nature of approaches or methods to teaching. They are of the view that, the same teacher may sometimes use features typical of student-centred teaching, and sometimes features typical of teacher-centred teaching, depending on the teaching context.

In the teaching of Accounting in the SHSs in Ghana, these same principles apply. There are no methods that are stable. Many factors may influence the Accounting teachers' choice of method in teaching. The findings by Lindblom-Ylänne et al. (2006) empirically confirm the relational origins of teachers' approach to teaching (Prosser & Trigwell, 1999). In other words, teachers who experience different contexts may adopt different approaches or methods to teaching in those different contexts. There was evidence that approaches or methods to teaching were related to teachers' discipline (Lindblom-Ylänne et al., 2006). Teachers from 'hard' disciplines were more likely to report a more teacher-focused approach to teaching, whereas those teaching 'soft' disciplines were more student-focused. This result is in line with previous research by Lueddeke (2003) and Trigwell (2012).

There are various methods for teaching Accounting (Bonner, 1999). For example, reading the text, problem-solving, interactive lectures, studying case

studies, short projects, presentations, simulation games and role-playing (Bonner, 1999). To Bonner, the choice of the teaching method is mainly influenced by the instructor's pedagogy and the students' goals. For a long time, teaching methods in Accounting are mostly of lecture type in a traditional classroom and teacher centred (Cottel & Millis, 1993) but this scenery is changing due to the demands of the market for high skilled accountants or accounts officers (Williams, 1993). Some of the methods are explained in the following paragraphs.

Lecture method

Traditionally, college lectures consist of teachers verbally communicating information to the students, and students passively receiving and encoding it in their memories (Michel et al., 2009; Wingfield & Black, 2005). Lecturing, sometimes referred to as the "information dump," is a commonly used approach that involves presenting specific information for the majority of class time, allowing little opportunity for student interaction and expects students to have mastered the information by the time of the exam (Whetten & Clark, 1996; Wingfield & Black, 2005).

According to Hackathorna et al. (2011), in a typical college classroom, this presents as a teacher lecturing at the front of the room while students feverishly take notes. However, it is probably more likely that most instructors do not solely teach in this passive fashion but also have engaging or interactive classroom moments or situations. Perhaps this is because of succession from many recent studies (e.g. Bonwell & Eison, 1991; Michel et al., 2009) that the passive method may not be the most effective way for students to learn. Such research rather advocates for teaching techniques that encourage students to

actively engage in the material because classroom engagement has been found to promote deeper levels of thinking and better facilitate encoding, storage, and retrieval than a traditional lecture (McGlynn, 2005; Peck, Ali, Levine, & Matchock, 2006).

In Ghana, the use of the lecture method is not encouraged in teaching Accounting in the SHSs, no matter the advantages that it brings to both the teacher and students. Though some Accounting teachers are of the view that they employ this method when they are introducing new concepts and principles for the first time in the classroom, it still does not encourage them to apply it in the SHSs in Ghana. This argument is supported by other researchers who claim that using the lecture method has developed a reputation for being mundane, disengaging, or monotonous, (Dorestani, 2005; Wingfield & Black, 2005). Some instructors worry that students retain less of the information, and many instructors find themselves dealing with students who pay less attention, play games or even sleep in class (Michel et al., 2009; Van Eynde & Spencer, 1988).

Teamwork extra class and teamwork during class

Weimer (2013) defines teamwork as students working together often on an assignment or an activity. Teamwork implies something about *how* the students are working together. The benefits of collaborative learning have been demonstrated in countless studies and several meta-analyses (Johnson et al., 2000; Springer et al., 1997; Terenzini et al., 2001). This is because students taught in a manner that incorporates small-group learning achieve higher grades, learn at a deeper level, retain information longer, are less likely to drop out of school, acquire greater communication and teamwork skills and gain a

better understanding of the environment in which they will be working as professionals.

Cottell and Millis (1992) discuss the use of study groups to improve students' performance in the Accounting learning process. They call the method "Learning Cooperatives in Accounting". However, the benefits of teamwork or group work are not automatic. Being part of an ineffective or dysfunctional team may well be inferior to independent study in promoting learning and can lead to extreme frustration and resentment. Oakley, Felder, Brent and Elhadj (2004) added that students are not born with the project management, time management, conflict resolution, and communication skills required for high-performance teamwork. If team assignments are to be given, explicit steps should be taken to help students learn those skills and to equip them to deal effectively with the logistical and interpersonal problems that commonly arise in collaborative efforts.

In the teaching of Accounting, it is important for Accounting teachers to encourage the use of these teaching methods since they will help students build up their communication skills. Not dwelling so much of the disadvantage that this method brings, it will actually help Accounting students build up their confidence level in the preparation and presentation of the Accounting concepts and principles.

Oakley et al. (2004) suggest that for a very good teamwork to be used by the teacher, he/she has to ensure that expectations have been established, that is, a clear set of objectives and how it can be achieved should be established by the teacher so that these students will also follow. Another aspect is the

preliminary instruction on effective team practices; the teacher is able to deal with team-related problems.

According to Oakley et al. (2004), the most common problems involved are; team members who refuse to do their share of the work but try to get the same grades as their more responsible teammates; domineering team members who try to coerce others into doing everything their way; resistant team members who resent having to work in a team and refuse to participate or in other ways try to sabotage the team effort; and team members with widely divergent goals - some wanting an “A” no matter what it takes, others wanting to do just enough to obtain a “C.” These may create problems and it is the duty of the teacher to ensure that all these problems are solved amicably. The teacher is also to encourage peer ratings and how to use them when applying this teaching method in the classroom. As Cottell and Millis (1992) put it, “[Students] may be able to ‘psyche out’ a teacher, but they can rarely hide from their peers.” So peer rating is very important to both the teacher and the students. It ensures that frequently asked questions by the students are always answered. This will actually help the students to work in teams and in groups.

Case solving

According to Velenchik (2015), the case method combines two elements: the case itself and the discussion of that case. A teaching case is a rich narrative in which individuals or groups must make a decision or solve a problem. A teaching case is not a “case study” of the type used in academic research. Teaching cases provide information, but neither analysis nor conclusions. In the teaching of Accounting, if the Accounting teacher uses case solving method in teaching, it brings together three components: an appropriate

case, students who are prepared to engage with the case material in a discussion, and an instructor who knows the case, have a plan for the discussion and is ready to deal with the unexpected (Cooper & Morgan, 2008; Velenchik, 2015).

Again, the use of this method in teaching Accounting is very important because in a case discussion, Accounting students “do” the work of the discipline, rather than watch or read about how it is done by others (Harvard Business School, 2001, p. 2). As the Accounting teacher engages the Accounting students in the case, the students apply the concepts, techniques and methods of the discipline and improve their ability to apply them (Velenchik, 2015; Cooper & Morgan, 2008). Case discussions bring energy and excitement to the classroom, providing students with an opportunity to work with a range of evidence, and improving their ability to apply the vocabulary, theory and methods they have learned in the course (Cooper & Morgan 2008; Velenchik, 2015).

Davis and Wilcock (2003) identify three types of case studies. The short highly structured one, when the student provides the specific information for which the student has adapted a decision model too. In this case, usually, one correct answer is necessary. Another type is a short little structure, which contains some of the problems but is not highlighted as the most important ones. In this case, there are several possible solutions. The third type is a long unstructured one, which would include up to 50 pages with a lot of detail and unexpected problems.

For Accounting teaching case, the most appropriate is a brief structured case study type, which is developed during the students’ analytical and evaluation skills. Case study can be used not only in the teaching of Cost

Accounting but it may also be useful to Financial Accounting course as well (McCourt Larres, Ballantine, & Whittington, 2003). Financial Accounting case study examples help students to develop an understanding that the decisions that one takes do not always bring forth equality between debit and credit. Knyviené (2014) explains that in a case study, the teacher and the student are going through a creative process, which deepens the student's professional competence. He further advised that, for the teacher, it is important to be impartial by using the right evaluation system.

Individual assignment or group assignment during class

A classroom research study showed that immediately after a lecture, students recalled 70% of the information presented in the first ten minutes and only 20% of that from the last ten minutes (McKeachie, 1999). Students' attention can be maintained throughout a class session by periodically giving them something to do. Many different activities can serve this purpose (Bonwell & Eison 1991; Brent & Felder 1992; Felder 1994; Meyers & Jones 1993), of which the most common is the small-group exercise or individual class assignment. The instructor asks a question or poses a short problem and instructs the groups or individuals to come up with a response, telling them that any team member may be called on to give the response or if it's an individual work, anyone can be called. This makes the students attentive and participatory. After a suitable period has elapsed (which may be as short as 30 seconds or as long as 5 minutes - shorter is generally better), the teacher randomly calls on one or more students or team to present their solutions. It is important to note that calling on students rather than asking for volunteers is essential. If the students

know that someone else will eventually supply the answer, many will not even bother to think about the question.

Internet research and computer-based activity

Albrecht and Sacks (2000) suggested that the teaching of Accounting in universities should keep up with the demands of the global economy. Therefore, a reform of the teaching of Accounting is essential, since students need to acquire more skills to achieve the demands of the society. According to Brändström (2011), it is of utmost importance that teachers are familiar with modern technology, and moreover that they can benefit from using the internet as an additional teaching resource.

Other related studies (Açıklım, 2009; Dudeney 2007; Gibson & Oberg 2004; Kilimci 2010; Kuo 2008) confirm the assertion made by Brändström (2011). It is important that teachers have knowledge in the use of the internet in planning and in teaching for two reasons. A teacher who makes use of the internet as an additional teaching tool will most likely earn his/her students' respect and regard, which in turn will give the teacher a sense of security and confidence (Brändström, 2011).

Chapman (2000), however, noted that teachers might feel reluctant to use the internet in the classroom since some students are very ICT competent. The fear of being “outperformed” by their students might hinder teachers from using the internet in class. Yet, Madden, Ford, Miller and Levy (2005) found that teachers who frequently use the internet are confident users, and they are less likely to feel that their students have more knowledge about the internet than they do. Sayed-Abdallah (2007) argues that the internet is used in education because it facilitates learning, teaching and communication. It is possible to find

a great deal of (course/subject) information online and to do so anytime. He added that vast amount of information can be found online at all times. Harmer (2007) wrote that students and teachers can find practically any kind of information they want on the internet. They can access newspapers, encyclopaedias, history sites, film guides, lyrics, and broadcasting associations.

The use of the internet as a teaching method, however, has its own drawbacks. Dudeney (2007) indicated that one drawback is problems with technology (such as loss of data), which is why teachers always should have a backup lesson plan. Tuvér and Blomqvist's (2009) study added that internet should be used as a *complement* to other teaching aids, which is also emphasized by the teachers they conducted a study on. Another drawback is "questionable content" on the internet (Dudeney 2007). Dudeney, observes that there is indeed information on the internet that is not suitable for young people; however, it is not as common as the media pretends. Yet, teachers are responsible for making sure that their students do not access inappropriate websites during class.

Brändström (2011) also found technical disturbances in the classroom as a major factor that may hinder the use of computer-based activities or internet research in the classroom. He argued that technical problems can be a hindrance to the use of the internet in instruction. He added that maybe teachers who are less confident in the use of ICT are more prone to feel overwhelmed by technical disturbances in the classroom. In contrast, a confident ICT user might feel that technical problems are part and parcel of internet-based teaching. Brändström (2011) also found access and availability of computers and internet connection as another hindrance to the use of internet and computer-based activity in teaching. He argues that most likely, all teachers and their students may not

have the same access to computers/internet in the school. In the context of Ghana, power instability can be a major hindrance in addition to the already discussed drawbacks.

On a whole, these methods discussed and many other methods can be used in the teaching of Accounting in the SHSs in Ghana. It is important to note that most of the methods could be used together during instructional period depending on the competencies or the skills that the Accounting teacher wants the students to develop. It also depends on the assimilation level of the students the Accounting teacher is teaching. The resources available can also influence the type of method the Accounting teacher will adopt. The topics too in a way predict the type of teaching method that the Accounting teacher can employ. In all, the teaching methods are also influenced by the objectives of the lesson.

Empirical Studies on Teaching Practices

This section focuses on studies that have been conducted by other researchers on teachers' teaching practices. It particularly reviews studies that focus on lesson planning, pedagogical content knowledge, classroom assessment and classroom management techniques of teachers are also looked at in this section.

Lesson planning

A study conducted by Vermette, Jones and Jones (2011) compares perceptions of effective lesson planning. The results of the study showed patterns of pitfalls that teachers' exhibit. The study's discussion offers suggestions to pre-service and in-service Accounting teachers on how to avoid these lesson planning blunders. The study also offered a lesson planning form that precisely addresses and transforms those common mistakes identified in the

study into the essential elements of well-crafted lessons in every lesson planning.

In the study, Vermette et al. (2011) found out that many teachers (practising, novice and pre-service teachers) may have unclear lesson objectives and hence this affects their lesson planning. Again, student-teachers and some practising teachers do not create an assessment of their understanding or the assessment is completed outside the class. In SHSs in Ghana, most of the lesson periods are for 80 minutes (i.e. two periods). This often forces most Accounting teachers to skimp over summative assessments. The researchers also found out that student teachers do not create evidence of their developing ideas. Also, even if the teacher develops the lesson objectives, the assessment does not match the learning objective.

Lastly, the researchers found out that students are passive recipients of knowledge and this has a significant impact on their lesson preparation. Vermette et al.'s (2011) findings supported what Stiggins (2008) indicated that the use of learning targets or objectives is a formidable means through which teachers can provide themselves and their students with a clear understanding of the objectives of the lessons. Stiggins' (2008) was of the view that creating and addressing learning objectives or targets before instruction begins also makes students active participants in the learning process. By this, it also allows the teachers to assess their own mastery of content or subject matter knowledge, acknowledge what they have learned and sought help if they are not reaching their target goals (Stiggins, 2008). Dunn, Craig, Favre, Markus, Pedota, Sookdeo, Stock and Terry (2010) also support the idea of a well-established lesson objective before the lesson begins.

In their recommendation, Vermette et al. (2011) indicated that the assessment becomes an active and visible process that helps students to link the materials that have been learned to the intended learning objectives. Again, when teachers begin planning their lessons with well-defined targets of intended outcomes, they are able to develop assessments that both reflect what they teach and define what they expect students to learn (Stiggins, 2008). This is so because beginning the lesson planning process (especially in Accounting) with a clearly defined statement of what students will be able to do at the end of the lesson is one way to ensure that the assessment matches the intended learning outcomes.

Dunn et al. (2010) conducted a study to offer concrete steps for planning in order to respond better to student's diversity in meeting lesson objectives. They found out that lesson plans should indicate the exact instructional objectives that students are required to master, the alternative ways of learning, and the identification of which way of learning is most appropriate for each student based on their cognitive-processing and perceptual styles. The researchers added that students to whom these plans are focused on also need to know when and how mastery can be evident, and the plan should indicate these points.

Dunn et al. (2010) posit that there should be some way of inserting students' interests or choices into assignments to enhance the core topics or skills they need to master. Dunn and Dunn (2005) shared their view and indicated that there is less than 30 percent of students who retain new and difficult information by listening or reading printed text. According to Chatterton (2005), Dono (2004) and Levy (2009), at least 30% of students learn

substantially more when the words are accompanied by drawings, graphs, images, photographs, pictures, or tables. Also, 15% to 20% of middle and high school students are in actual fact tactual or kinaesthetic learners who internalise and retain information best when they learn with hands-on resources such as task cards and floor or wall games (Fine, 2002; Fine, 2003). Based on these data, Dunn et al. (2010) indicated that lesson plans should include the availability of illustrated, multisensory, and varied instructional resources because of individual differences.

Shahini and Daftarifard (2011) studied on learners' beliefs of an effective teacher. They found out that an effective teacher should always have a mental or written syllabus for himself. Because lesson planning has the advantage of organizing your line of thought, it also helps to present teaching materials in order and as programmed which gives a sort of organization to the process of teaching. The researchers also hinted that syllabus as "work plan", a term used by Ellis (2003), might not always be implemented as expected since teachers are dealing with humans and humans' behaviour is unpredictable. Sometimes, the teacher has to deviate from the planned syllabus and go through other areas in order to get a problem solved. Therefore, the syllabus as "work plan" will not always match the syllabus as "process" (Ellis, 2003). In spite of this, having a prior planning is of certain advantages particularly when it comes to pre-service and novice teachers. Shahini and Daftarifard (2011) strongly recommended novice and pre-service teachers to have a written plan in their early years of teaching and as they get fuelled by experience, they can rely more on their experience and gained self-efficacy. However, the researchers indicated that planning of a lesson is recommended for all teachers. It is also suggested

that teacher educators provide their student-teachers with non-threatening means of evaluation.

In planning instructional activities to be included in the teaching and learning, Aydin (2013) added that preparing and implementing teaching activities are connected with a powerful decision-making mechanism and the ability to use instructional techniques, methods, and strategies. Aydin (2013) further indicated that successful activity planning depends on the quality of the examination of goals, instructional situations for the goals and whether or not these goals are achieved. Appropriate choice of target behaviours, implementing activities effectively with rich stimulants and evaluating the results are three prerequisites for carrying out instructional activities.

Pedagogical content knowledge (PCK)

Albrecht and Sacks (2000) discussed the future of Accounting education and whether it will be needed in the long run. They urged prompt action to save this educational field and recommended developing and changing teaching methods.

Bosu (2010) assessed the pedagogical content knowledge of accounting teachers in senior high schools in the central region of Ghana. The outcome of the study revealed that accounting students commit minor errors and careless mistakes; large class size also poses difficulties to students' learning. Accounting teachers confirmed that during scoring and grading of students' scripts, they are able to identify their students' learning difficulties. Strictly adhering to accounting laws and principles was the major intervention measure accounting teachers used to address their students' learning difficulties.

Jiang, O'Brien, and McClintock (2005) also assessed teaching practices of secondary mathematics student teachers. The purpose of the study was to find out if field experiences can change pre-service teachers' views about teaching from knowledge transmission to a more interactive constructivist perspective. Jiang et al. (2005) found out that teacher beliefs and values seem to influence student-teachers' instructional behaviours, resulting in higher student achievement. Teacher beliefs about mathematics and mathematics instruction are connected to student-teachers' confidence in the ability of their students. The researchers indicated that beliefs are tied closely to previous experiences and are influenced to some extent, during student teaching, by supervising teachers. According to Jiang et al. (2005), these beliefs are revealed in the student teachers' instructional approaches in the classroom.

Duan (2011), conducted a research which found out that Accounting practice courses have great significance for developing the learning and working abilities of the students which can promote quality education in order to achieve training objectives. In order to achieve the goal, it is necessary for the college to provide teachers with the adequate practical experiences, a reasonable proportion of different practice methods and financial support (Duan, 2011).

Yeboah-Appiagyeyi, et al. (2014) study examined the effects of professional qualifications of financial accounting teachers on academic performance of SHS financial accounting students in the Tamale Metropolis of Ghana. The researchers were of the view that accounting teachers professional qualification may have an impact on the academic performance of their students. Twenty nine (29) teachers from the seven (7) senior high schools in

the metropolis were selected for the study. The study revealed that financial accounting students perform academically better in financial accounting when they are taught by professional financial accounting teachers. This implies that teachers who possess sound professional training and qualification are well-equipped with the requisite competencies that enable them to promote effective teaching and learning.

These researchers (Yeboah-Appiagyei et al., 2014) in another related study also indicated that environmental factors may also have a direct impact on the way an accounting student performs. Osei-Tutu et al. (2014) in their study looked at the school environmental factors that affect the academic performance of senior high financial accounting students in Tamale metropolis in the Northern Region of Ghana. The study revealed that availability of residential facilities in schools and instructional materials have a positive influence on the level of students' academic performance in financial accounting. Students who have access to relevant instructional materials such as recommended text books, ICT and library facilities use those materials to supplement their learning endeavours. The study also recommended that, government should put policy framework and structures in place in order to provide residential facilities to most day schools, if not all, and provide those schools with the necessary residential facilities.

Hosal-Akman and Simga-Mugan (2010) studied on assessing the effects of teaching methods on the academic performance of students in Accounting courses. It was observed in the study that teaching methods had no significant effect on academic performance of students. However, although statistically not significant, the researchers found out the mean exam scores of students who

were exposed to cooperative learning to be higher than the students who were taught by traditional teaching methods in the Financial Accounting course. The researchers indicated that some of the actual effects of cooperative learning may not have been detected by the study which was considered as a limitation of the study. To them, cooperative teaching improves communication and interpersonal skills. Such skills are not assessed by written exams. Another reason they indicated could be that students were attending class unprepared. The researchers were of the view that possibly cooperative learning is best for students who are mature enough to take responsibility for their own learning (Hosal-Akman & Simga-Mugan, 2010). As a result of these limitations, the researchers could not conclusively state any implications for practice other than that the students do enjoy, and say that they learn better in a group setting.

Total Quality Management (TQM) approach to the assurance of learning in the Accounting classroom: An empirical study seeks to discern which combination of pedagogical tools mostly positively impact students' learning of principles of Accounting curriculum (Harvey & Eisner, 2011). According to Harvey and Eisner (2011), the students indicated that receiving lecture note hand-outs (so they did not need to write themselves) would improve their learning. The study also added that the students did not feel that requiring homework to be turned in added anything to their learning. Another finding of the study was that in-class assignments were completed in the same subject areas where the lesson note hand-out were provided. This process involved the teacher individually assisting students while they complete assignments. Although this required a considerable effort on the part of the instructor, it was anticipated that individual attention would prove advantageous. However, in the

study, there was no indication that this treatment provided any benefit and perhaps being put on the spot to solve a problem with a time constraint proved discouraging to students. Overall, the study revealed that traditionally, the teacher has been viewed as knowing best what mechanisms will result in maximising students' learning. In this study, the philosophy of TQM has shifted some of the responsibilities to the students (Harvey & Eisner, 2011).

Marcheggiani, Davis and Sander (1999) conducted a study on the effect of teaching methods on examination performance and attitudes in an Introductory Financial Accounting course. The researchers described a study in which a group-Socratic teaching method (i.e. where students are assigned groups that would search for answers to questions posed by the instructor) and an interactive lecture style were compared for their effect on students' examination performance in an introductory Financial Accounting course. On the effect of the pedagogical method on students' examination performance, the results indicated no significant difference in students' examination performance when compared with the pedagogical method used. Although the researchers found no significant differences in student examination performance associated with differences in the method of instruction, they had anecdotal evidence that the difference in the method of instruction resulted in a difference in student attitudes (Marcheggiani et al., 1999). Very little difference was detected in students' attitudes toward the course as a result of either method or instructor. To Marcheggiani et al. (1999), the results of the study provided no evidence that either method of instruction results in significantly higher scores on examinations; nor was there any statistically significant difference in attitudes toward the Accounting as a profession or a course.

Darkwah (2014) also investigated the teaching and learning resources/materials used in financial accounting lessons in senior high schools in the Sunyani Municipality of Ghana. Thirty one (31) teachers and three hundred and fifty (350) students from the ten (10) senior high schools in the municipality were selected for the study. The study revealed that financial accounting teachers and students acknowledged the importance of teaching and learning resources/materials in the teaching and learning of financial accounting but could not use these resources to support their teaching and learning. The study also recommended that Ghana Education Service should organize in-service training for teachers on how to improvise teaching and learning resources/materials to support their teaching.

In a related study, Kwarteng (2014) conducted a study which explored the views of Senior High School accounting students and teachers on the use of instructional resources in accounting instructions. In all, 12 accounting teachers, who were selected purposely, and 151 accounting students, who were selected randomly, from four selected Senior High schools in Cape Coast Metropolis responded to a set of questionnaire. The study found that accounting teachers hardly used instructional resources to promote understanding in accounting lessons. In most cases, the appropriate instructional resources that could be used were not available. It was further noted that the key barriers to use the appropriate instructional resources in accounting lessons were the high acquisition and maintenance costs coupled with the frequent power outages. Although Kwarteng (2014) and Darkwah (2014) study were related, they were conducted in a different area.

Edwards (2005) looked at the effect of various teaching approaches on business ethics instruction and compared traditional lecture-style instruction with a non-conventional teaching technique called inter-teaching in four undergraduate Business and Society classrooms. The results showed that students who experienced inter-teaching demonstrated greater improvements on test questions over business ethics than students provided lecture-style instruction. The inter-teaching classes showed greater improvements on both the short answer and multiple choice applied questions, as well as the factual multiple choice questions. The study also assessed students' attitudes toward the class sessions. Overall, the students rated the lecture classes more positively than the inter-teaching classes. However, the students in the lecture classes reported that the class sessions were more challenging than the students in the inter-teaching classes.

According to Edwards (2005), no difference was noted between the students' response in the inter-teaching classes as compared to the lecture classes on class workload. She suggested that inter-teaching can be successfully used in the instruction of business ethics and that dilemmas in class lectures are effective at improving the students' level of understanding of business ethics. Edwards (2005) then recommended that business professors should consider using either inter-teaching and/or ethical dilemmas in their class presentations of business ethics. Again, if students' understanding of business ethics is a professor's course goal, he/she should consider avoiding the use of lecture with the presentation of only philosophical theories.

Young (2004) summarised the most comprehensive study regarding technology and teaching. In a survey conducted by the Educause Center for

Applied Research, 4,374 students at 13 colleges of all types provided their perceptions of technology in the classroom. According to the report, 48.5% of the respondents said the biggest benefit of classroom technology is a convenience, while only 12.7% of the students said improved learning was the greatest benefit. Researchers who conducted the study explicitly asked students to comment on teachers/professors' use of PowerPoint slide shows. Generally, the respondents were negatively complaining that "faculty tend to read PowerPoint slides rather than teaching from them," leading the interviewer to conclude that PowerPoint used badly makes a lecture worse.

In supporting these findings, the effect of teaching technology on the performance and attitudes of Accounting Principles' students was conducted by Bates and Waldrup (2006). The researchers examined whether PowerPoint presentations significantly increase students' performance and attitudes in the principles of Accounting course. Based on their study, Bates and Waldrup (2006) indicated that little evidence could be found that student satisfaction in the course was differentially affected by the inclusion or exclusion of PowerPoint presentations. The results from the study display no significant statistical differences in either student performance or attitudes between those sections taught using PowerPoint and those taught using the traditional method. Bates and Waldrup concluded that no discernible effects could be supported that PowerPoint presentations have any impact on student outcomes in the teaching and learning of Accounting.

Notwithstanding these findings, Jensen and Sandlin (1992a; 1992b) strongly supported the use of technology in Accounting education and provided information for those faculty interested in using multimedia approaches in the

classroom. In supporting the use of technology in teaching, Accounting Education Change Commission (1992, 1993) provided guidance that recommended, inter alia, the use of materials in the first Accounting course that enhance presentation, which is consistent with current developments and new technology in the field and also specific to the field of Accounting education.

Day (1998) also conducted a study on content, instructional methods, assignment of grades to students and modes of delivery for introductory Accounting courses at two-year colleges. The purpose of the study was to determine course content, instructional methods being utilized, means of assigning grades, and modes of delivery for introductory Accounting courses at two-year colleges. Citations in the literature gave examples of cooperative group learning, computerized spreadsheet problems, and case studies being utilized with high degrees of success. The result of Day's (1998) study, however, indicated that the traditional instructional methods, such as lecture, problem demonstration, and working homework problems, appeared to be prominent within two-year college Accounting courses. The colleges were also surveyed to determine if they were using textbooks in their courses, and if so, the title of the text in use. The literature indicated several colleges and universities had developed their own instructional materials and moved away from textbook-driven courses. However, all respondents from two-year ACBSP colleges indicated they employed texts in their introductory Accounting courses, and due to the types of texts being used, it would lead one to believe that most of these courses were still textbook-driven.

In teaching and learning experience in Accounting education: A UK perspective, Misirlioglu (2008) described the experience of teaching in

Accounting education in the UK context. Based on the researcher's experience, he found that well-structured lectures constructing an academic argument in large groups teaching and group-based working in small-group teaching are very important in Accounting education. Misirlioğlu (2008) reported that in general terms, the lecture is a motivational tool in teaching large groups and encourages students to appreciate the importance of the subject material. On the other hand, Misirlioğlu (2008) added that the workshop, which is a social event, provides an opportunity for active participation and an important contact between peers and teachers. From the researcher's experience, the small-group teaching is a more effective way to teach students. This might be encouraged in Accounting education. According to Misirlioğlu (2008), there might be several other characteristics related to effective Accounting teaching. Misirlioğlu (2008) recommended a deep approach to effective learning; having structured goals and objectives in the preparation of a lecture series and of individual lectures; subject knowledge; reliable and valid assessment and the evaluation of teaching; dialogue or conversation with students; allowing more time for group-based teaching and expecting students to explain answers to questions.

A study conducted by Swain and Stout (2000) identified five characteristics in relation to effective teaching in Accounting by the Accounting Education Change Commission (AECC). According to the researchers, the AECC is of the view that, for an Accounting teacher or professor to be effective, he/she must be conversant with these;

1. Curriculum planning and course development: the Accounting teacher or professor should set appropriate goals, develop a useful structure for conducting courses and programmes; conceptualize, organize and

properly sequence the topics of the material; integrate the course with other courses, disciplines and related research, and be innovative and conducive to adapt to change.

2. Use of well-designed materials: it is essential, because they; increase the skills of presentation, satisfy course objectives, are consistent with current developments and new technologies in the field of action, create a base upon which continued learning can be built, challenge the students to think, and give them the tools to solve problems.
3. Presentation Skills: stimulate the Accounting students' interest and their active participation in the learning process, respond to developments in the classroom as they occur, convey mastery of the material, get objectivity on display, instil professionalism, and engage students in different learning styles.
4. Well-chosen teaching methods and assessment devices: effective teaching methods, for example, experiments, cases, small group activities vary with the circumstances (class size, the nature of the subject, skill or qualification that is being developed). Assessment instruments (exams, projects, papers, presentations, etc.) must be suitable for both goals and the progress of the course, and must have an educational component, which is setting in the student's mind what is most important to learn, to think of a problem, identify weaknesses to be corrected and strengthen the required skills.
5. Guidance and counselling: an effective professor guides and advises students as to the appropriate level of study and research, i.e., a freshman

student in exploring a potential career, a student in the last year to find employment or a student in his doctoral thesis.

Three elements which must be present in the action of Accounting teachers have been given by Laffin (2005) in his study. He argued that the Accounting teacher or professor should organise teaching and learning situations suiting objectives, content and teaching methodologies with the course design, contributing to the quality of education as well as be aware of how to incorporate new technologies into the teaching work. Secondly, the Accounting teacher should also coordinate research and participate in research groups to produce theoretical and practical knowledge. Lastly, the Accounting teacher must master content and methodologies in order to convert scientific (Accounting) knowledge into curricular knowledge, considering their material conditions and their students.

In supporting Laffin's (2005) three elements, Gil (2006) also added that for the teaching profession in Accounting, apart from specific knowledge, others are necessary to the teacher. These are specialised training in the field, general education, didactic teaching, structure and functioning of higher education, education planning, and psychology of learning, teaching and assessment methods and techniques. Kuenzer (cited in Vendruscolo & Behar, 2014) also supported this argument by adding that it is not enough to know the specific content. Professors must be able to know how learning occurs at each stage of human development, the ways of organizing the learning process and the methodological procedures for each content.

Another worth mentioning characteristics of Accounting teachers was a study conducted by Shahini and Daftarifard (2011). They studied on learners'

beliefs of an effective teacher. The participants' perception of their teachers in different aspects such as the personality of the teacher, proficiency of the teacher, teaching skills were investigated. The findings revealed that teaching skills were viewed by learners, as the most influential characteristic of a teacher. Proficiency and personality of a teacher have ranked second and third accordingly. Shahini and Daftarifard (2011) indicated that the results of the study contained implications for teachers and teacher educators. They were of the view that if teachers want to be successful in their teaching career, they should heed their teaching techniques. The researchers added that for teacher educators who are in charge of training pre-service teachers, they would be better off if they include teaching techniques and strategies in their training agenda. The researchers also found out that extroverted teachers are believed to be more skilful in devising more efficient techniques and employing them in their classrooms. Moreover, teachers who are the extroversion type are more self-efficacious and thus more skilful at finding solutions to unpredictable problems.

Shahini and Daftarifard (2011) recommended that teachers should also improve their proficiency in English. Again, the researchers indicated that referring to their professional experience, more proficient teachers had often sat at the top of the evaluation list. They added that those teachers, among others, were the ones that used effective teaching techniques the most. This assertion is also supported by Kiany (1997), that more extroverted people were known to be more proficient users of English. Building on this study, Shahini and Daftarifard (2011) concluded that working on the personality traits of the teachers may have desirable consequences on their teaching performance.

Shahini and Daftarifard (2011) also added that one implication of this finding can be the idea of working on the more introverted teachers to remove their psychological filters that impede their potentialities. In other words, by working on teachers' personality traits (in this case, extroversion), we may be able to take a step towards the betterment of their proficiency.

A study conducted by Tardif (2008) also explains that this approach is grounded on the epistemological conceptions that teachers have to respect the knowledge that underlines these pedagogical acts, i.e., express a paradigm of educational thought on the understanding that people have of knowledge that empowers professors in pedagogical practices.

To investigate the elements of teaching skills for professors or teachers of undergraduate courses in Accounting Sciences, the professor/teachers' competencies were studied in order to identify those competencies applicable to the Accounting field by Vendruscolo and Behar (2014). The findings of the researchers indicated that analysing the different approaches of the authors whose work they considered, a consensus could not be identified about the teaching skills of professors. However, the researchers observed, in general, the presence of the three constituent elements of competencies: knowledge, skills and attitudes. They found out that the development of teaching skills in Accounting education requires additional studies.

In furtherance of this, Vendruscolo and Behar (2014) added that universities worldwide have thought of new institutional arrangements, with flexible schedules and more sophisticated pedagogical architectures to meet the demands of a globalized and competitive market. The researchers added that this alternative also meets the increasingly empowered emerging challenges of

the profession, including teaching scenario in the Brazilian Accounting with lack of professionals. Based on the study, Vendruscolo and Behar (2014) mentioned in a form of recommendation that Accounting professors/teachers need to monitor innovative changes introduced in education and incorporate them or adapt them to their pedagogical practice as well as develop new teaching skills to work in this scenario.

Sam (2015) studied on gender differences in the academic performance of Financial Accounting students in selected senior high schools in the Central Region of Ghana. The researcher recommended Financial Accounting teacher to be abreast with the current pedagogical content orientation of the subject in order to teach to the level of each student in the class. This was a result of the findings that came out of the study. The study revealed that there are gender differences in students' performance in Financial Accounting. The study also revealed that male students studying Financial Accounting perform better than female students.

Investigating the relationship between subject content knowledge and pedagogical practice through the analysis of classroom, Childs and McNicholl (2007) considered some of the methodological issues on how to investigate the relationship between teachers' subject content knowledge and their pedagogical practice. In their study, they focused on a single science teacher's practice in giving science teaching explanations when teaching in and out of subject specialism. Researchers such as Brophy (1991); Grossman, Wilson, and Shulman (1989) are of the view that there is evidence of a relationship between teachers' knowledge of subject matter or content, pedagogical content knowledge and the effects of this on pedagogical practices across subject areas

and at different grade levels. This evidence is supported by Childs and McNicholl (2007).

Research into science teaching indicates that when teachers possess subject content knowledge expertise and the ability to represent this to their pupils, (i.e. sound PCK) they engage in class activities that facilitate pupil learning. This can be likened to the teaching of Accounting in the SHSs. An Accounting teacher who knows the content or subject matter and has the pedagogy is able to deliver. In the views of Garnett and Tobin; Tobin and Fraser (cited in Childs & McNicholl, 2007), this may be evident in the way he/she is able to skilfully lead free-ranging class discussions of content or the topic under discussion.

Osborne and Simon (1996) supported this argument when they conducted a study on primary school science teachers. They indicated that there is clear evidence to suppose that teachers who lack specialist subject content knowledge lack confidence and that this has real implications on their planning and teaching. Harlen and Holroyd (1997) also supported this assertion that teachers with poor confidence resort to a more closed and constrained pedagogy, with the result that their teaching can have severely limited effects on students' learning.

Again, the findings of Childs and McNicholl (2007) also highlighted that there is a perception that even experienced teachers may face considerable and numerable challenges. This may not just be in terms of their own teaching but also in terms of their students' learning. Childs and McNicholl (2007) explained that when subject content knowledge is more secured (e.g., when this experienced chemistry teacher is teaching about energy transfer by conduction

and convection), the teacher is better able to fit the content of the science teaching explanation given with the teaching purpose of the explanatory episode. In contrast, when the teacher is unable to draw upon her own domain of chemistry (e.g., when teaching about energy transfer by radiation), the teacher appears to be less effective at matching the science teaching explanation given with the teaching purpose of the explanatory episode.

Childs and McNicholl (2007) opine that a major challenge the teachers articulated was that when subject content knowledge was insecure, their ability to give appropriate and effective science teaching explanations in the classroom was limited. This attribute of the lack of subject knowledge can be linked to the teaching of Accounting. If the Accounting teacher does not have a secure knowledge in that aspect of the topic, it becomes very difficult in teaching for the students to understand. In an anecdotal interview that I have conducted on some secondary school Accounting teachers, most of them indicated that they have problems teaching “Depreciation” and “Corrections of Errors” in Accounting. If that case exists, then that particular teacher may have problems in teaching that particular topic and the students too may suffer in the long run. As a researcher, I am of the opinion that insecure subject content knowledge can have an impact on the Accounting teachers’ ability to explain Accounting concepts and principles of which it may also influence the teaching practices these Accounting teachers’ adopt in the classroom. This, in a long run, may affect the Accounting teachers’ confidence in teaching the topic.

Nilsson (2008) studied Teaching for Understanding: The complex nature of pedagogical content knowledge in pre-service education. He explored the development of student-teachers’ PCK during pre-service education.

According to Nilsson, the student-teachers emphasised the need for Pedagogical Knowledge (PK) particularly in relation to how they handled their teaching in the classroom such as planning, preparing, and deciding on the teaching methods to use and what physics materials to include in a lesson. The teachers reported that they often felt tied to their plans and the need to keep up with the physics content that they felt needed to be taught/covered. They usually expressed frustration at not having enough time to carry out their intended plan. This aspect can be likened to the teaching of Accounting whereby the Accounting teachers only teach what they think is needed to be covered and strictly following the lesson plan they have prepared. When preparing lesson notes as an Accounting teacher, one has to make room for contingencies which may happen and a teacher should not strictly follow his or her lesson plan.

Nilsson (2008) also reported that each of the student-teachers experienced a gap between the Subject Matter Knowledge (SMK) they had gained at university and the physics they taught in school. To Nilsson (2008), this gap emanated partly from the difficulties in transforming their SMK and in relating theory to practice, largely derived from a lack in their own SMK. For each of them, good SMK led to confidence in teaching that subject. Students' questions sometimes led to feelings of frustration and discomfort when they could not answer them (Nilsson, 2008).

Another important area that Nilsson (2008) looked at was Contextual Knowledge (CK). In this study, CK was said to include such things as the social and cultural environment, teachers' knowledge of students' abilities and learning strategies, students' attitudes about the science topics and students' prior knowledge of the concepts to be taught. The student-teachers argued that

such CK was crucial to their success in teaching. They discussed the need to experience how the classroom context affects their ability to teach and learn science. At one level, the need to be familiar with tasks and unwritten rules of the school that influenced their teaching was important, for instance, in relation to classroom management. Based on this, the student-teachers recognised well the role that classroom context played in influencing their teaching. As a result of the importance of group dynamics, there is the need to know their students, their ideas, abilities and interests. They emphasised the importance of being aware of the different factors that affect the classroom climate, particularly in relation to students' special problems and needs.

Nilsson (2008) then indicated that the student-teachers had a collection of teaching methods and experiments, but they did not fully manage to present the content in a way that promoted students' understanding. These student-teachers, since they had passed their examinations in elementary physics courses, indicated they had acquired the SMK. They had also passed their examinations in most courses of pedagogy, which likewise indicates that they had acquired a repertoire of teaching methods. Yet, the data indicated that in teaching, they faced several problems. As already highlighted in several studies (Appleton, 2003, 2006; Harlen & Holroyd, 1997), it may appear as though these student-teachers with limited SMK also resulted in low confidence in teaching science. Then again, it might well be suggested that their ways of seeing what they think (e.g., recognising important aspects of their learning to teach), and thinking about what they see, helped these participants to reframe their practice in ways that were new to them.

According to Nilsson (2008), it may appear as though the way they conceptualised their difficulties in verbalising their knowledge, connecting their knowledge to everyday life, and relating theory to everyday situations helped them to go beyond their initial needs and concerns to provide the correct answers to students, in order to influence their learning about teaching. The data also illustrate that it is essential to move beyond the individual elements of knowledge bases in order to identify and develop student-teachers' abstractions of their teaching (i.e., create an orientation toward science teaching and learning) in order to enhance their students' learning (Nilsson, 2008).

Lee and Luft (2008) also conducted a study on experienced secondary science teachers' representation of pedagogical content knowledge. Lee and Luft (2008) brought out three important points for discussion. Their study helped to clarify the notion of PCK, which is the unique knowledge that teachers draw upon as they teach a subject. According to the researchers, in 1987, Shulman theorised several categories of knowledge but did not expand upon their composition. They added that there are many studies that have addressed the complexity of PCK since its introduction. The researchers cited the works of Loughran, Milroy, Berry, Gunstone and Mulhall (2001); Loughran, Mulhall and Berry (2004); van Driel et al. (1998) to demonstrate that PCK is still difficult to articulate.

The findings from Lee and Luft's (2008) study also revealed that there were common PCK components that teachers can identify. They mentioned that as the teachers in their study portrayed these components, they demonstrated their ability to access and emphasise the different components individually and simultaneously. These descriptions suggest that experienced teachers' PCK

contains qualities of both the integrative and transformative models (Gess-Newsome, 1999) and that, when compared with previous studies (Lee, Brown, Luft, & Roehrig, 2007), PCK develops over time.

Lee and Luft's (2008) study also demonstrated that general PCK has different areas and that these areas are emphasised in different ways. Specifically, teachers maintained a core PCK (knowledge of content, knowledge of goals, and knowledge of students). These different components may exist in different orientations in PCK and may take on different positions as PCK is represented through a domain or topic. This suggests that teachers concurrently hold different forms of PCK but the forms evolve differently at different points in their careers. Thus, beginning teachers do not primarily hold domain and topic orientations. They can also hold general orientations that are also developing but all however have knowledge of content, goals and students at the core. Veal and Kubasko (2003) indirectly suggested this in their study on topic-specific PCK.

The third aspect that Lee and Luft (2008) discussed was that the teachers in their study discussed an area that had not yet been articulated in the PCK literature. They spoke about a need for knowledge of resources in teaching science. Resources ultimately allowed these teachers to make their instruction relevant to their students and provided instructional experiences that were outside the curriculum. According to Lee and Luft (2008), the four participating teachers' conceptualisations of PCK revealed that knowledge of resources impacted their curriculum organisation, selection of teaching strategies and use of assessments. The researchers however recommended that knowledge of

resources should be explored to determine whether it should be considered a component of PCK or not.

Overall, the findings of Lee and Luft's (2008) study suggested that professional development programmes for teachers should consider how they are incorporating these seven components (knowledge of science, goals, students, curriculum organisation, teaching, assessment and resources). Professional development programmes which support the reforms in science should address these components and encourage teachers to make linkages between them. Such an approach will probably enhance a teacher's knowledge and practice to the degree that the science education reforms will be actualised in the science classroom. In summary, Lee and Luft (2008) indicated that each teacher eventually conceptualised PCK as the knowledge for teaching science, and all of the teachers had the following components in their individual models: science, goals, students, assessment, teaching, curriculum organisation, and resources. Each teacher, however, had a personalised representation that directed his or her instructional decisions and actions.

A conflict in your head: an exploration of trainee science teachers' subject matter knowledge development and its impact on teacher self-confidence was conducted by Kind (2009b). According to Kind (2009b), teachers' Subject Matter Knowledge (SMK) is one factor contributing to teaching 'successfully' as this provides a basis from which PCK develops. Kind (2009b) describes a lesson as 'successful' when the teacher's ability to transform SMK is significant. Evidence gathered from the data collected from her study shows that trainee science teachers' perceptions of their teaching as 'successful' differ. This is because, some of the respondents appear to consider

a lesson a 'success' when they transmit knowledge, expressing confidence in the sense of personal survival when they understand the SMK for a specific lesson and can answer subject-related questions.

According to Kind (2009b), others take a 'transforming' approach, perceiving 'success' as finding good activities that help students to learn, placing personal mastery of SMK as a secondary concern. To the researcher, trainees' development of SMK for personal 'survival' or 'transformation' may differ according to whether teaching takes place within or outside subject specialism. The finding of the study is an evidence that SMK clearly exerts an influence on teachers' practices. According to the researcher, the study set in a training environment, supports Davis's (2003) findings, indicating that a good SMK helps trainee teachers to select appropriate instructional strategies. The data also gathered from Kind's (2009b) study disputes suggesting that in the initial stages at least, some trainees were more confident and taught more successful lessons when teaching outside their specialist subjects.

Appleton and Kindt's (1999) study on experienced teachers, also supports the connection made here: when teaching outside specialism, trainees express a lack of confidence in their SMK and work hard to address this. However, the role of colleagues is clearly different. Whereas Appleton and Kindt's (1999) study shows that collegial support is valued among teachers post-training, Kind's (2009b) study shows that trainees only ask for this when preparing for outside specialism teaching. Youens and McCarthy's (2007) work also suggests that trainees may think to seek help from colleagues outside specialism teaching is regarded as 'safe', while asking for help for within-

specialism teaching. That is, on a topic they are supposed to 'know'. This may be interpreted as weakness on the part of these teachers seeking for help.

Kind's (2009b) data also does not provide clear support for De Jong (2000) and Van Driel, Jong and Verloop (2002) in asserting that good SMK helps trainees to be more aware of students' difficulties, although, of course, these studies presented other factors as also being involved. In this case, Kind (2009b) indicated that trainees become aware of students' difficulties when learning SMK themselves for outside-specialism lessons. No awareness of difficulties was encountered for within specialism lessons in the study. Rather, trainees tended to over-estimate students' abilities, at least in the initial stage (Kind, 2009b). The researcher added that trainees' efforts to remediate weak SMK, including consulting experienced colleagues for advice, leads to outside-specialism lessons being successful in the early stages of teacher development. Having 'good' SMK as prior knowledge is insufficient to enable all trainees to prepare and deliver successful lessons within specialism, as they lack the skill to transform SMK to PCK effectively. Furthermore, the role of good support in aiding teacher development is confirmed (Kind, 2009b). According to him, in terms of the specialist-generalist debate, her study indicates that the 'subject specialists are the best' assumption (Introduction) is not proven. The researcher indicated that evidence is more supportive of the notion that possession of genuine 'teacher skills' (i.e., the ability to transform SMK to PCK) is a major factor influencing success as a trainee science teacher than simply possession of a good degree in a specific subject.

Classroom assessment

Day (1998), in his study, wanted to find out how Accounting teachers assign a grade to their students as with course content and methods of instruction. The study found that Accounting educators placed a high degree of importance on the traditional means of assigning grades to students. That is, written exams was the method most relied upon by Accounting instructors in the evaluation process. Other means of evaluating students such as class presentations by students, cooperative group exams, and case studies were found to have little importance in the evaluation process to this group of educators.

In a study of students' perceptions of assessment requirements, Sambell and McDowell (1998) found out that students "are active in the reconstruction of the messages and meanings of assessment" (p. 391), and their interpretations are greatly influenced by their past experiences and motivations. In a qualitative study of Hong Kong tertiary students, Kember (2004) found that students using the surface learning approach reported heavier workload than students using the deep learning approach. According to Kember (2004), if students learn by extracting meanings from the content and making connections, they will more likely see the higher order intentions expressed in the content and the high cognitive abilities being assessed. Conversely, if they rote-learn for the graded task, they fail to see the hierarchical relationship in the content and to connect the information. These rote-learners will tend to see the assessment as requiring memorising and regurgitation of a large amount of unconnected knowledge, which explains why they experience a high workload.

Kember (2004) thus postulates that it is the learning approach that influences how students perceive workload. This is supported by Campbell, Smith, Boulton-Lewis, Brownlee, Burnett, and Carrington (2001). The above discussions suggest that students' learning approaches can influence their perceptions of assessment demands and other aspects of the learning context such as the relevance of content and teaching effectiveness. That is to say, perceptions of elements in the teaching and learning context are endogenously determined.

Does authentic assessment or the perception of it affect how students study and learn? Does practical experience affect how assessment authenticity is perceived? Does practical experience influence how an authentic assessment affects student learning? In order to answer these questions, Gulikers, Kester, Kirschner and Bastiaens (2008) presented a study on the relationships between authenticity perceptions of different cohorts of students, who differed in the amount of practical experience, their study approach and their perceived degree of professional skill development. Gulikers et al. (2008) found out that when students, both freshmen and seniors, perceive assessment as more resembling of their future professional practice (i.e., as authentic), they are stimulated to more deep studying and more generic skill development. In terms of practical implications, this supports the use of authentic assessments during a VET curriculum. It also suggests that it is needless to develop completely different kinds of authentic assessments for freshman and senior students.

Gulikers et al. (2008) reported that when students (i.e., freshmen as well as seniors) perceive assessment as more authentic, they report studying more deeply and developing more professional skills. What students perceive as

authentic depends on how they perceive professional practice and performance in professional practice as supported by Lizzio and Wilson (2004) and Messick (1994). For educational practice, at least for vocational types of education in which learning and working are intertwined, Gulikers et al. (2008) indicated that using authentic assessment is useful and effective in a competency-based curriculum, but some critical issues need to be considered in its operationalisation for students with differing practical experience.

Based on this study, Gulikers et al. (2008) concluded that students with more practical experience might learn more from assessments when; they have holistic criteria that reflect how these students perceive performing in professional practice; they use assessment tasks that reflect more specialised (out of the ordinary) professional activities instead of general professional activities practice or assessment tasks that allow students to adapt the tasks to their personal interests or working context; they are situated in real professional practice instead of in a role-play in school. Students with little practical experience conversely, (a) prefer more analytic criteria since performing in practice is still a stepwise process for them and peculiar steps help them learn; (b) are satisfied with assessment tasks that reflect more general professional activities, and (c) perceive that assessing in the workplace is not definitely necessary since assessing in a simulated or role-play setting can apt reflect performing in practice.

In support of the influence of practical experience, Honebein, Duffy and Fishman's (1993) study on constructivism and the design of learning environments: context and authentic activities for learning as well as Messick's (1994) work on the interplay of evidence and consequences in the validation of

performance assessment suggested that students with different levels of practical expertise might learn better with different kinds of assessments. As an example, the researchers contend that when students have had adequate opportunity to get a good picture of professional practice, the physical context of an assessment might become voluntary or self-imposed.

Explicitly, experienced students would be competent to create a realistic physical context for themselves and do not need assessments to be placed in a high fidelity context to inspire their learning. Inexperienced students might not yet be competent to construct an assessment task in a realistic context since they have had too little practical experience for this construction. This denotes that inexperienced students have more advantages from a contextualised assessment than more experienced students. Alternatively, it has also been intimated that as students get closer to their graduation and accordingly closer to actually working in the real-world, the need for a very authentic physical context (preferably, the real workplace) is increasing, instead of decreasing, and is needed to positively influence learning.

Flores, Veiga Simão, Barros and Pereira (2015) conducted a research on the perceptions of effectiveness, fairness and feedback of assessment methods: a study in higher education. They focused on the perceptions of undergraduates on issues of effectiveness, fairness and feedback, particularly in regard to the so-called learner-centred methods. According to Flores et al. (2015), the kinds of assessment methods that are used more frequently in different programmes are written tests, oral presentations in the group and teamwork. However, the researchers found differences amongst the different programmes. The researchers reported that in education, there were positive correlations in regard

to assessment methods related to individual written reflections and individual portfolios. In the case of written tests, it was found that they were negatively correlated. That is to say, learner-centred methods were more prevailing than in other disciplines which continue to rely on more traditional methods of assessment in the programme of education. Furthermore, their findings indicated that with regards to assessment methods which is directly related to a team project, students of engineering differ from students of other programmes.

According to Flores et al. (2015) undergraduate students position on how they perceive assessment in terms of effectiveness and objectiveness associated with learner-centred methods of assessment was that the participants who refer more often to these kinds of methods understand assessment as an objective and more effective process than students who refer to traditional methods. The researchers' findings were related to the extent to which undergraduate students show more positive correlations with assessment in the context of learner-centred methods of assessment divulge that there are no differences with statistical significance pertaining to the association related to the conflict.

Flores et al. (2015) added that higher number of undergraduate students stated that they are assessed through learner-centred methods. This, according to the researchers, may be explained at least comparatively, by the nature of assessment methods themselves, e.g. portfolios and team projects. These are methods that are more systematic, methods that are developed over time and involve negotiation, collaboration and the integration of different viewpoint between students and faculty and amongst students. They also entail a closer interaction between faculty and the students and occur over time. Also, in these

kinds of methods, discrepancies between beliefs and practice may be more easily identified, i.e. the gap between what one says he/she is going to do and what one really does. This is also visible in the coherence, adequacy and consistency (or lack of it) in teaching and assessment and their connection to learning.

Relating to the importance attached to feedback and the reliability of the source of feedback, Flores et al. (2015) found out that there are no differences with statistical significance between the two groups. They indicated that students who report the most frequent use of traditional methods assign the same importance to receiving feedback, and to the dependability of the sources as the students who report being assessed through learner-centred methods. Nevertheless, this deserves further research so as to examine the kinds of concepts and practices of feedback used by both faculty and students.

Marriott (2009) conducted a study on students' evaluation of the use of online summative assessment on an undergraduate Financial Accounting module. The study provides evidence regarding the use of computer-aided assessment in an introductory Financial Accounting course with two cohorts of students at one institution. The researcher reports the findings of a series of online summative assessments which were introduced into a 1st-year Financial Accounting course undertaken in the academic years of 2006-07 and 2007-08 in a qualitative study. According to Marriott (2009), feedback from students obtained from a focus group interviews and an evaluative survey indicates that assessment played a significant role in the teaching/learning process. This finding supports the work of Race (1993), Brown et al. (1997), Brown and

Smith (1999), Vos (2000), Gibbs and Simpson (2004), Nicol and Macfarlane-Dick (2006).

Marriott (2009) also explains that for assessment to be effective, students need to understand what is required of them. If they know when they will be assessed, what they will be assessed on and how the assessment will be undertaken, they will then be able to plan their study time in preparation for assessment. In his discussion of the results, Marriott (2009) added that the clarity of the timing of assessments, their requirements and the phased nature of the assessments allow students to spread their effort evenly over their programme of study. Learning in 'bite-sized' chunks, albeit incremental in nature, tested new knowledge and reinforced previous understanding, which for an introductory Accounting module that is technical in nature was well received by the students (Marriott, 2009).

According to Marriott (2009), timely and constructive feedback should provide students with information that can remedy deficiencies, promote their learning and improve their future performance. The phased nature of the feedback provides students with opportunities for identifying their areas of weakness. He added that the immediate reporting of results, afforded by online assessment, allows students the chance to remedy any deficiencies in their knowledge and understanding before progressing to other areas of the syllabus. For the tutors, Marriott (2009) explains that measuring students' development and highlighting at an early stage, and of those students who are experiencing difficulties in understanding certain topic areas enable them to provide appropriate support where needed.

Gibbs and Simpson (2004) and Nicol and Macfarlane-Dick (2006) also supported this finding that the students found the immediate online feedback, made a contribution towards improving their motivation and engagement with the subject through self-evaluation and reflection. By identifying students' strengths and weaknesses, thereby raising their awareness and expectations, students' learning and participation in the learning process were enhanced. Marriott (2009) also added that the positive responses received from the feedback forms and the focus group interviews in connection with the benefits of engagement, self-assessment and reflection, feedback, motivation and time management afforded by the continuous/phased nature of the assessment suggest that the change in assessment practice was effective and support the findings of Nicol (2006) and Galloway (2007). The proposition of Brown et al. (1997) that changing the assessment practice can lead to an improvement in student learning is also maintained.

Classroom management

Classroom management can be regarded as an integration of all factors related to classroom organisation with the aim of creating a safe and well-established learning environment (Savage & Savage, 2010). That is to say, it is a concurrent activation of available teaching sources and students in order to achieve the class objectives. For that reason, an effective classroom management is required for both students' development and educational objectives (Martin & Sass, 2010). Classroom management has an objective. It does not only facilitate teaching but also increases teaching time, supports warm and reinforcing classroom atmospheres. Also, it averts students' inappropriate

behaviours and supports an environment which helps appropriate behaviours materialise (Martin & Sass, 2010; Savage & Savage, 2010).

When teachers are satisfied with their job it may have a positive impact on the classroom management strategies that they will put in place. It will also influence that motivational strategies that they will employ in the classroom to motivate their student. A study conducted by Bosu (2014) examined job satisfaction among Senior High School Business Studies teachers in the Central Region of Ghana. The purpose of the study was to investigate the factors that influenced Senior High School Business Studies teachers' job satisfaction or otherwise in the Central Region of Ghana. The results revealed that Business Studies teachers in Central Region of Ghana were dissatisfied based on the institutional, students, teacher and job related factors that applied to their work but they had other favourable conditions based on teacher related factors that kept them on the job. This could have a negative impact on the classroom management strategies that are put in place.

One of the ways for establishing and settling down the class control is managing instruction (Burden, 1995; Martin & Sass, 2010; Weinstein & Mignano, 1993). The management of instruction has been defined as an integration of teaching environment and learning experiences consistent with the objectives. That is to say, the methodology of teaching is a comprehensiveness of related processes. Identification of target behaviours and teaching tools, teaching, receiving feedback, rehearsals, summarizing, evaluation and reinforcement are some activities within these processes (Aydın, 2000; Burden, 1995).

A teacher's capabilities to influence engagement and learning on the part of students, even those difficult or unmotivated are used in judging their sense of efficacy (Woolfolk, 2004). Similarly, research indicates that a teacher's sense of efficacy or beliefs affect his/her students' achievement, motivation and attitudes towards the subject they are studying (Midgley, Feldlaufer, & Eccles, 1989; Ross, 1992).

In addition, teachers with a high sense of efficacies are more open to new ideas and more willing to experiment with new teaching methods to meet students' needs (Woolfolk, 2004). Such teachers also tend to exhibit higher levels of planning and enthusiasm; they, therefore, will work harder with a struggling student and persist longer if difficulties arise. Conversely, low-efficacious teachers exhibit a weak commitment to the profession, tend to be more authoritarian, use more teacher-centred approaches and blame others for failures (Evans & Tribble 1986; Gibson & Dembo 1984; Czerniak & Schriver 1994).

A study on reinforcement, reward, and intrinsic motivation: A meta-analysis conducted by Cameron and Pierce (1994) indicated that verbal reinforcement is possibly the most fundamental tool available to teachers and arguably the most powerful and meaningful for pupils and students. The findings of the study indicated that verbal praise has a greater impact in terms of effect size for it increases in motivation than either tangible rewards or no reward. To them, the amount of positive verbal remarks are very important to the student in the classroom. This assertion is also supported by other researchers as possibly being the key to the effectiveness of behavioural

interventions in the classroom (Elwell & Tiberio, 1994; Webster-Stratton & Hammond, 1997; Webster-Stratton & Reid, 2004).

Tartwijk, Brok, Veldamn and Wubbels (2009) conducted a study on teachers' practical knowledge about classroom management in multicultural classrooms. In this study, the researchers identified shared practical knowledge about classroom management strategies of teachers who were successful in creating a positive working atmosphere in their multicultural classrooms. Tartwijk et al. (2009) found out that the teachers were aware of the importance of providing clear rules and correcting student behaviour whenever necessary, nevertheless, they also wanted to reduce potential negative influences of corrections on the classroom atmosphere. The teachers aimed at developing positive teacher-student relationships and adjust their teaching methods and anticipating students' responses. Most teachers seemed reluctant to refer to the cultural and ethnic background of their students. The teachers were aware that corrections perceived by students as aggressive can easily elicit aggressive reactions, whereas "small" corrections minimize the risk of introducing aggression. They also realised that positive feedback and a positive trustful relationship usually stimulate positive student responses.

It can be resolved that, according to these teachers, setting rules and enforcing them is necessary, but it should be done in a way that is as unaggressive as possible. According to the researchers, the teachers did talk about strategies aimed at promoting student attention and engagement, but far less than about strategies aimed at setting and enforcing rules. This brings to mind that engaging curriculum and learning activities work as a proactive

approach to preventing problems with discipline, which has positive results for creating and maintaining a positive working atmosphere in the classroom.

Lewis (2001) studied students' views on classroom discipline and student responsibility, (which examined 21 elementary and 21 secondary schools), the role of classroom discipline in promoting student responsibility for the protection of learning and safety rights in the classroom. The result of the study indicated that teachers are seen by students to react to classroom misbehaviour by increasing their use of coercive discipline, which impedes the development of responsibility in students and distracts them from their schoolwork. Alas, teachers fail to increase their use of more productive techniques, such as discussions, rewards for good behaviour and involvement in decision-making (Lewis, 2001).

The result also added that, in general, students' attitude to their schoolwork is a positive predictor of their lack of misbehaviour and their general level of responsibility during class even when teachers are engaged in disciplinary action. Lewis (2001) explained that when misbehaviour does occur, students find it difficult to concentrate on their work. These findings are not surprising as motivation could be assumed to facilitate concentration just as misbehaviour in class would inhibit it. The researcher also explained that students who receive more relationship-based discipline are less disrupted when teachers deal with misbehaviour and generally act more responsibly in that teacher's class. In contrast, the impact of coercive discipline appears to distract students from work the more and leave them less responsible.

Lewis (2001), in his conclusion, noted that there is a need to encourage teachers to avoid becoming coercive in the face of increases in student

misbehaviour and to rather respond by calmly punishing misbehaviour at the same time rewarding good behaviour, discussing with students the impact their misbehaviour has on others and involving them in some of the decision-making surrounding rules and consequences. If teachers do not do that, it may mean less student time on task, and possibly more significantly, less responsible students.

Li and Ma's (2012) study on motivational factors for Accounting learning (the development of a holistic framework) reveals that Accounting students often adopt a surface learning approach. They conducted an extensive literature review that shows that motivation on Accounting studies lacks a comprehensive framework. Li and Ma (2012) therefore conducted this study to explore the factors that motivate learning by reviewing previous literature. Li and Ma (2012), in their study, identified and discussed three contexts (students, teaching and learning, cultural and social) that motivate learning. They were of the view that the factors that motivate learning are numerous. Some of them are affected by a variety of interwoven factors which should be investigated further to develop a holistic framework. They argued that:

1. The students' perceptions of the learning environment influence how they learn and their approaches to learning. The students' perceptions of teaching, assessment and the curriculum contribute to their conception of learning.
2. The teaching methods, the learning context and the assessment design would create a learning environment that influences students' approaches to learning.

3. Finally, teachers design tasks and activities to actively engage students in a learning process. Thus, an understanding of students' cultural background is important in fostering a better learning environment.

Li and Ma (2012) added that teachers should design learning contexts that relate to students' life experiences and extend to real-world settings since that will encourage deep learning. Their study acknowledges the importance of using a holistic framework in creating a learning environment that integrates students' context, teaching and learning context and cultural and social context to motivate learning. A review of the literature reflects a lack of a holistic framework. They further indicated that factors that are grouped into the three contexts may be shuffled as some of the factors are closely related. Additional factors could be added as the learning environment changes.

Boz and Boz (2010) studied on the nature of the relationship between teaching concerns and sense of efficacy and suggested that impact-related teaching concerns contribute most to the teaching concern variants. Hence, student teachers should be specifically taught in teacher education programmes on how to satisfy the academic, social and emotional needs of their students and how to motivate them. The researchers suggested that for teachers' sense of efficacy to increase, there should be an improvement of prospective teachers' efficacy in student engagement. Conversely, this does not mean that efficacy in classroom management and instructional strategies can be ignored in teacher education programmes; they also relate highly with prospective teachers' efficacy beliefs.

In their contribution to the Handbook of Classroom Management, Woolfolk-Hoy and Weinstein (2006) summarise research findings on teachers'

knowledge about classroom management. This review shows that the majority of teachers in secondary education tend to a “traditional” or “custodial” orientation to classroom management. Teachers with such orientations believe in the teacher as the authority, in a stern adherence to rules, and in a fair set of punishments for infractions that increase in intensity aligned with the severity of infractions. Most other teachers tend to a ‘liberal progressive’ or ‘humanistic’ orientation to classroom management. These teachers are of the view that democratic principles should operate in all social situations, including schools and classrooms, and they emphasise self-discipline.

Brown (2003) studied teachers’ knowledge about classroom management in the specific context of urban schools in the USA (often with a highly multicultural character). These teachers emphasized the importance of developing a caring relationship with their students. They wanted to demonstrate ‘assertiveness’ through setting up and making clear a set of academic expectations for students, and through enforcing rules and behavioural strategy. A number of these teachers emphasized the need for knowledge about their students’ culturally rooted communication styles.

Weinstein, Curran and Tomlinson-Clarke (2003) also advised teachers to become knowledgeable about the cultures and communities in which their students live, and to teach their students mainstream ways to interact in social situations, in order to succeed in dominant social spheres. In unison, teachers should not devalue students’ cultural practices which are not part of the dominant cultural paradigm.

Wubbels, den Brok, Veldman and van Tartwijk’s (2006) findings indicated that teaching in classrooms entails competence in creating positive

teacher-student relations, managing and monitoring student behaviour, and teaching for student attention and engagement. Further, teachers should be interested in and knowledgeable about their students' cultural background and its corollary for student behaviour.

In the works of Adeyemo (2012), good classroom management can help to ensure the protection of students from physical attacks by other students, dangerous environmental conditions such as playing around electrical equipment, and from psychological abuse from peers or adults. As a result of this, the effective classroom management skills or techniques have a strong and positive effect on student achievement in physics (Adeyemo, 2012).

A study conducted by Blatchford, Bassett and Brown (2011) aimed to extend previous research by comparing effects of class size on pupil classroom engagement and teacher-pupil interaction, and by examining if effects varied by pupil attainment level and between primary and secondary school years. Blatchford et al. (2011) found that class size was related to the amount of individual contact with pupils. This was apparent through two particular types of behaviour: (i) Times when the pupil was the focus of a teacher's attention and (ii) Times when they were engaged in active interactions with their teachers, i.e., beginning, responding to, and sustaining interactions with them. The converse also applies as class sizes became smaller, there were more times when pupils were the focus of a teacher's attention and more times when they were engaged in active interaction with teachers.

Blatchford et al. (2011) also found that in smaller classes, pupils get more individual attention, while in larger classes, they spend more time listening to the teacher talk to the entire class. They are possibly getting more

educational input, but this is at the expense of it being largely passive and part of a large group. Another finding by Blatchford et al. (2011) also indicated that there was a tendency for there to be more pupil on task and less off-task behaviour as class sizes decreased, and conversely less on task and more off-task behaviour as class sizes increased.

Chapter Summary

The conceptual framework is concluded on the basis of the definitions of teaching practices that have been given by other researchers. In this study, I define teaching practice to be the planning of the lesson; the Pedagogical Content Knowledge (PCK); the Classroom assessment techniques or methods that the Accounting teacher uses to assess his/her students and the classroom management techniques that the Accounting teacher uses or how the Accounting teacher motivates his/her students to learn. In line with this, I am of the view that if an Accounting teacher exhibits these characteristics and applies them well in teaching, one can then say that the Accounting teacher is applying good teaching practices in the classroom. To me, this implies that anything less of these variables is not good teaching practices. An Accounting teacher who uses these elements as teaching practices techniques will have a positive impact on the Accounting students' performance. That is, failures of these Accounting students are attributed to Accounting teachers who do not use these elements as it has been discussed based on the teacher-related factors.

A lot of research has been done on teaching practices of teachers. Researchers have studied on various variables. In Ghana, the available literature indicates that there has not been any research which focused on lesson planning, PCK, classroom assessment and classroom management in Accounting.

Researchers such as Dunn et al. (2010), Stiggins (2008) and Vermette et al.'s (2011) studies concentrated on the use of lesson or instructional objectives when planning lessons. Shahini and Daftarifard's (2011) study was on the importance of lesson planning.

Studies also conducted by researchers such as Childs and McNicholl (2007), Jiang et al. (2005), Shahini and Daftarifard (2011), Osborne and Simon (1996), Nilsson (2008), Lee and Luft (2008), and Kind (2009a; 2009b) focused on either the content knowledge or the pedagogy of the science teacher. However, Duan (2011), Marcheggiani et al. (1999), Hosal-Akman and Simgamugan's (2010) studies were in Accounting but they only concentrated on the pedagogy without looking at the content knowledge of the Accounting teacher.

In the context of Ghana, the few literature that was obtained on Accounting Education were the studies of Bosu (2010; 2014; 2016). Darkwah (2013; 2014), Osei-Tutu, et al. (2014), Kwarteng (2014a; 2014b), Sinto (2015); Mordedzi and Mireku (2015) and Sam (2015). Some of the studies (Bosu, 2016; Yeboah-Appiagyei et al., 2014; Osei-Tutu et al., 2014; Sam, 2015; Sinto, 2015) focused on factors that influence Accounting students' academic performance which actually did not look at the teaching practices that these teachers adopt in their classrooms. Other researchers (Darkwah, 2014; Kwarteng, 2014a) also looked at the use of teaching-learning resources in Financial Accounting lessons. Darkwah's (2014) research was conducted in the Sunyani Municipality in the Brong Ahafo Regions of Ghana while Kwarteng's (2014b) study was conducted in the Central Regions of Ghana. Darkwah (2013) previously had evaluated the teaching strategy used by Financial Accounting teachers in the Sunyani Municipality while Bosu (2010) assessed the pedagogical content

knowledge of Accounting teachers in SHSs in the Central Regions of Ghana and in 2014, Bosu assessed the job satisfaction of business studies teachers in the Central Region of Ghana. Mordedzi and Mireku's (2015) study looked at the learning styles of students in the study of Cost Accounting in a private SHS in Ghana while Kwarteng (2014b) researched on the implementation of Accounting curriculum in SHSs in Ghana.

It is noticeable that these study, although most of the studies conducted in Ghana, were carried out in the Central Regions of Ghana which did not concentrate on the teaching practices that these Accounting teachers adopted in teaching. The concentration was on the learning resources or the school environment and its effects on Accounting students' academic performance in the SHSs, gender differences in the academic performance of Accounting students in the SHSs, concerns of Accounting teachers in the implementation of the SHSs Accounting curriculum and the effects of accounting teachers professional qualification on the academic performance of students.

The contribution of this study is that it explores four teaching practices of Accounting teachers that might have effects on Accounting students' academic performance. To address some of the shortcomings of past and present studies, this study fills the gap in the literature on teaching practices by assessing how Accounting teachers plan their lessons, apply their pedagogy and content knowledge in teaching Accounting, how well Accounting teachers employ the appropriate tools in assessing students and also how the Accounting teachers manage their class to motivate their students during instructional sessions. The study, therefore, adds valuable information to the current debate on teaching practices.

CHAPTER THREE

RESEARCH METHODS

Introduction

This chapter focuses on the research paradigm, the design employed, the study population, the sample studied and the strategy used to recruit them. It also discusses the instrument used for the fieldwork and data gathering. The procedure for analysing the data gathered has also been presented in this chapter.

Research Paradigm

Merten (2010) described research as a systematic inquiry, whereby data is collected, analysed, interpreted in a way in order to understand, describe, predict or control a certain phenomenon or to empower people. The nature of research is influenced by a researcher's worldview and thus how it is conducted. A worldview is "a basic set of beliefs that guide action" (Morgan, 2007, p. 49; Creswell, 2009, p. 6) and is also referred to as a paradigm (Creswell & Clark, 2007, p. 21 & 2011, p. 39) which Merten (2010) describes as a way of looking at the world.

For this study, the pragmatist paradigm was considered more suitable by the researcher as a result of the nature of the problem under investigation. The nature of the problem, that is, teaching practices and their consequences on students' performance justifies using the pragmatist world view (mixed methods). This is because, the pragmatist paradigm is most suitable in situations where complex and pluralistic social contexts demand analysis that is informed by multiple and diverse perspectives. This suggests that the inferences I can make from this research are, in general, strengthened by the use of a pragmatist

paradigm. Meaning that, I took a “what works” attitude to conduct the research while keeping in mind the ethical and methodological standards of doing research. Pragmatism, unlike positivism or constructivism, is not committed to any one system of philosophy or reality. Pragmatist researchers focus on the ‘what’ and ‘how’ of the research problem (Creswell, 2003).

Researchers (Maxcy, 2003; Rallis & Rossman, 2003; Johnson & Onwuegbuzie, 2004; Feilzer, 2010) agreeably regarded pragmatism as the philosophical partner for the mixed methods approach. As an underlying philosophical framework for mixed methods research, the pragmatist worldview or paradigm focuses on the research problem and where the researcher uses all approaches available to understand the problem (Morgan 2007; Creswell, 2009; Creswell & Clark, 2011). That is, to understand the research problem in this context, the pragmatist paradigm places the research problem (Accounting students’ poor academic performance) as central and applies all approaches to solve it. In addition, data collection and analysis methods are chosen as those most likely to provide understanding into the question with no philosophical loyalty to any alternative paradigm.

In a mixed methods approach, researchers build the knowledge on pragmatic grounds asserting that truth is “what works” (Howe, 1988; Maxcy, 2003; Creswell, 2013). They choose variables and units of analysis as well as approaches, which are most appropriate for finding an answer to their research question (Tashakkori & Teddlie, 1998). Tashakkori and Teddlie (1998) added that it also provides a set of assumptions about knowledge and enquiry that underpin the mixed methods approach and which distinguishes the approach from purely quantitative approaches that are based on a philosophy of (post)

positivism and purely qualitative approaches that are based on a philosophy of interpretivism or constructivism (Creswell & Plano Clark, 2011). Creswell (2012), also, viewed mixed methods research design as procedure for collecting, analysing, and mixing both qualitative and quantitative research and methods in a single study to understand a research problem.

In pragmatism, researchers seek many approaches to collect and analyse data instead of sticking to one way. What holds true is what works at the time of research and the researcher focuses on the “what” and “how” of research based on where he/she wants to go with it (Creswell, 2013, p. 28). Morgan (2007) emphasises that the research questions are not in themselves important and the methods are not automatically appropriate. Rather, a researcher has to make a choice about what is important and what is appropriate, based on what works best for answering the research questions. In view of the ethical goal of research, Morgan (2007) asserts that “it is not the pursuit of knowledge through “inquiry” that is central to a pragmatic approach, but rather the attempt to gain knowledge in the pursuit of desired ends” (p. 69).

This study represents the pragmatist worldview in that it uses both quantitative and qualitative methods to collect data (i.e. interview guide, questionnaire and observation guide) and thus embraces the idea of multiple realities (ontology) by reporting different perspectives of the study participants. Secondly, knowledge is based on subjective views of the participants as depicted in interview results (epistemology). Thirdly, by acknowledging the researcher’s interpretation in conjunction with that of the participants, as well as biases present in the study, the value nature of the research (axiology) is revealed. Fourthly, the research process used was characterized by a

combination of both inductive and deductive methods of data collection and analysis that give more strength than either of two alone (methodological). Lastly, the study is inherent to the pragmatist worldview as it is designed around research questions with the intent of addressing them in the different ways that deem appropriate and utilising the results in ways that can bring about positive consequences to those who will benefit from this research.

Research Approach

The mixed methods approach was used in this study to access the teaching practices of Accounting teachers. The rationale behind this approach is that neither quantitative nor qualitative methods are sufficient by themselves to capture the trends and details of the situation, such as the teaching practices of Accounting teachers in the two regions (Tashakkori & Teddlie, 2003). When both quantitative and qualitative methods are used in a study, they complement each other and allow for more complete analysis to be undertaken (Tashakkori & Teddlie, 1998; Creswell, 2003; Creswell & Clark, 2007). In particular, as Creswell and Clark (2007) explained, a problem exists when the quantitative results are inadequate to provide explanations of outcomes, and the problem can best be understood by using qualitative data to enrich and explain the quantitative results in the words of the participants. Situations in which this problem occurs are those in which the quantitative results need further interpretation as to what they mean or when more detailed views of participants can help to explain the quantitative results.

Mixed methods research helps answer questions that cannot be answered using either qualitative or quantitative methods alone. In this current study, collecting data using questionnaires was not sufficient and could not

actually answer the research questions. There was the need for me to know what actually happens in the classroom that called for instructional observation and also question teachers on some of the practices they do in the classroom by way of interviewing them. According to Creswell and Plano Clark (2007, p. 33), mixed methods can provide a “more complete picture by noting trends and generalizations as well as in-depth knowledge of participants’ perspectives.”

In quantitative research, the researcher uses postpositivist claims for developing knowledge, such as questions and hypotheses, cause and effect thinking, reduction to specific variables, use of measurement and observation, and the test of theories. The study relies so much on numerical data (Charles & Mertler, 2002). The researcher isolates variables and casually relates them to determine the magnitude and frequency of relationships. In addition, a researcher chooses instruments which will yield highly reliable and valid scores and also determines which variables to investigate. In this study, I sought the views on lesson planning, PCK, classroom assessment and management of SHSs Accounting teachers and Accounting students in the Central and Brong Ahafo Regions of Ghana through the use of questionnaires and an observation guide.

Alternatively, qualitative research is “an inquiry process of understanding” where the researcher develops a “complex, holistic picture, analyses words, reports detailed views of informants, and conducts the study in a natural setting” (Creswell, 1998, p. 15). In qualitative approach, the researcher makes knowledge claims based on the constructivist (Guba & Lincoln, 1994) or advocacy/participatory (Mertens, 2003) perspectives. Again, data is collected from those immersed in daily life of the setting in which the study is framed.

Data analysis is based on the values that these participants perceive for their world. Ultimately, it produces an understanding of the problem based on multiple contextual factors.

First hand unmediated data is more likely to gain more credible results (Driscoll, 2011). Qualitative methods are also appropriate for this study because of the nature of the research questions. In this study, the processes that the Accounting teacher employs during instructional period are the lesson planning preparation and the teaching and learning that goes on in the classroom. The events that happen in the classrooms are the classroom management and the assessment techniques or methods that the Accounting teacher uses in managing and assessing the students' performance. I wanted to understand the variety of instructional strategies and the extent of the assessment tools and classroom management strategies that the Accounting teachers employ in the teaching of Accounting. I also decided to add a qualitative study because I was concerned with process that the Accounting teachers take their students through rather than simply with products or outcomes (Bogdan & Biklen, 1998). Again, I wanted to obtain an in-depth understanding of the way the teaching, classroom management and assessment are, why they are that way, and how the participants in the context perceive them (Gay & Airasian, 2003).

In designing a mixed methods study, three issues need consideration: priority, implementation, and integration (Creswell, Plano Clark, Guttman, & Hanson, 2003). Priority refers to which method (either quantitative or qualitative) is given more weight in the study. Implementation refers to whether the quantitative and qualitative data collection and analysis comes in sequence or in chronological stages - one following another, or in parallel or concurrent

manner. Integration refers to the phase in the research process where the mixing or connecting of quantitative and qualitative data occurs.

Research Design

This study used the most well-known design to mixing methods which is the convergent parallel design. Scholars (e.g. Jick, 1979) began discussing this design as early as the 1970s, and it is perhaps the most common design used across disciplines. The convergent-parallel design was initially conceptualised as a “triangulation” design where the two different methods are used to obtain triangulated results about a single topic, here the teaching practices of Accounting teachers (Morse, 1991; Tashakkori & Teddlie, 1998; Creswell, 1999; Creswell et al., 2003).

I followed four steps to conduct the convergent-parallel design. Firstly, both quantitative and qualitative data on the teaching practices of Accounting teachers were collected. These sets of data were concurrent but independent and had equal weights (priority) in addressing the research problem. Secondly, the two data sets were analysed separately using quantitative and qualitative analytical methods. Thirdly, after obtaining the results in each data set, the results were merged. This occurred during interpretation where the results were directly compared to determine to what extent and in what ways they converged, diverged or combined to create a better understanding of the research problem. This form of comparison has been referred to as confirmation, disconfirmation, cross-validation or corroboration (Creswell & Clark, 2011).

The rationale of using the convergent parallel design in this study was to obtain different but complementary data on teaching practices (Morse, 1991). This approach, thus, helps in assessing the teaching practices of SHSs

Accounting teachers in the Central and the Brong Ahafo Regions to best understand the research problem. The intent in using this design, according to Patton (1990), is to bring together the differing strengths and non-overlapping weaknesses of quantitative methods (large sample size, trends and generalization) with those of qualitative methods (small sample, details, in depth). This design was used because I wanted to triangulate the methods by directly comparing and contrasting quantitative statistical results with qualitative findings for corroboration and validation purposes. I also wanted to illustrate quantitative results with qualitative findings, synthesising complementary quantitative and qualitative results in order to develop a more complete understanding of the phenomenon, and also comparing multiple levels within the system.

The strengths of this type of design to the study are that: first, the design made intuitive sense in that researchers new to mixed methods often choose this design. Secondly, it was an efficient design, in which both types of data were collected at the same time during one phase of the research. Again, in using this design, each type of data was collected and analysed separately and independently, using the techniques traditionally associated with each data type.

Although convergent parallel design is the most popular of the mixed methods, it is also probably the most challenging of the major types of designs. Much effort and expertise are required, particularly because of the concurrent data collection and the fact that equal weight is given to each data type. However, this challenge could be addressed by forming a research team that includes members who are both experts in quantitative and qualitative research; or to include members who are either quantitative or qualitative expertise or by

training single researchers in both quantitative and qualitative research. In using this design, researchers need to consider the consequences of having different samples when merging the two data sets. However, due to generalisation and in-depth description of data, different sample sizes may arise because the quantitative and qualitative data are usually collected for different purposes in the study. In this sense, effective strategies, such as collecting large qualitative samples or using unequal sample sizes need to be applied.

Again, it could be challenging to merge two sets of very different data and their results in a meaningful way. The most important fact is that the researcher designed the study in a way that the quantitative and qualitative data address the same concepts. This strategy facilitates merging the data sets. In using this design, the researcher also faced the question of what to do if the quantitative and qualitative results do not agree. Notwithstanding this, contradictions may provide new insights into the topic. It is important to note that these differences in the data collected could be difficult to resolve and may require the collection of additional data. The question then emerges as to what type of additional data to collect or to re-analyse. Is it quantitative data, qualitative data, or both? However, these disadvantages were addressed and did not affect the study.

Population

In this study, there were two main groups of respondents from whom data were gathered. They were the Accounting teachers who teach both principles of Cost Accounting and Financial Accounting and the Accounting students in the selected SHSs in the two regions. Accounting teachers had a duty to help in fulfilling the aims set out by the Business Education curriculum in

Ghana. The Accounting teachers are there to help Accounting students to make economic decisions. Also, they instil in the students social and emotional intelligence. This made the views of Accounting teachers critical to any discussion around the teaching practices that Accounting teachers employ when they teach their students.

Accounting students are very important in the implementation of the Accounting curriculum. Without them, there will be no Accounting curriculum. It was thought of as very crucial to seek their views because relying on Accounting teachers alone as the only key stakeholders for information on effectiveness of their teaching practices and determining quality Accounting Education might be disadvantageous. Though Accounting students may not have the best competence to assess Accounting teachers' PCK, the Accounting teachers' classroom assessment and classroom management practices, their views on how these teachers enhance their motivation in class and the skills that their teachers use in teaching certain topics were needed. To reach a more conclusive state in the study and for a more reliable and a true assessment to be made the views of Accounting students were sought in the study. It was therefore prudent to concentrate on both Accounting teachers and Accounting students in the selected SHSs in the two regions.

From the Ghana Education Service's (GES) Register of Programmes and Courses for Public and Private SHSs, Technical and Vocational Institute (2015) there are 53 and 56 public SHSs that offer Accounting in the Central and Brong Ahafo Regions of Ghana respectively. In all, there are 237 Accounting teachers in both regions (121 in Central Region and 116 in Brong-Ahafo

Region). The target population of the study therefore was all SHS Accounting teachers (i.e. Financial and Cost Accounting) and students in the two Regions. However, Accounting teachers who were not teaching Accounting as of the time the research was conducted did not partake in the study, though they had been trained as Accounting teachers. The study was focused on only practising Accounting teachers. Again, I was interested in only public SHSs in the two Regions. The justification for focusing only on public SHSs was that most public school teachers could be the same teachers who taught in the private schools and the inclusion of these teachers in the private schools could be a duplication of responses. Again, it is believed that most public school teachers are professional teachers as compared to those in private schools. Even though these nonprofessional teachers may have the content knowledge, it is assumed they lack adequate pedagogy in teaching the subject.

Sample and Sampling Procedures

The sample size for the Accounting teachers was 81 and that of the students was 482. In selecting the sample, the multi-stage sampling technique was employed. Multistage sampling refers to sampling plans where the sampling is carried out in stages using smaller and smaller sampling units at each stage. Multistage sampling technique was used primarily because of its cost and feasibility (practicality). That is multi-stage sampling can help reduce costs of large-scale survey research and limit the aspects of a population which needs to be included within the frame for sampling. Again, despite its name, multi-stage sampling can in fact be easier to implement and can create a more representative sample of the population than a single sampling technique.

As ensue in the population, there are 109 schools that offer Accounting in the two regions. First, 60 schools were selected from 109 schools. According to Bartlett, Kotrlik and Higgins (2001) a population of 109 with a sample size of 60 is considered to be adequate. Stratified sampling techniques were used based on the GES categorisation of schools (GES Register of Programmes and Courses for Public and Private SHSs, Technical and Vocational Institute, 2015). The number of schools in each categories from the two regions are indicated Table 1. Thirty (30) schools were then selected from each of the two regions using disproportionate stratified sampling technique. The selection was done based on the categories of schools in the population. The schools were purposively selected and put into three categories. Five (5) schools were selected from 'Category A', 10 from 'Category B' and 15 from 'Category C' (Table 1).

Table 1: Number of Schools, Teachers and Students Selected for the Study

Regions	Category of School	No. of Schools in the category	No. of Schools Selected	No. of Teachers	No. of Teachers observed and interviewed	No. of Students
Central	A	6	5	10	2	114
	B	14	10	13	2	92
	C	33	15	18	2	67
Brong	A	5	5	8	2	91
Ahafo	B	12	10	15	2	76
	C	39	15	17	2	42
Total		109	60	81	12	482

Source: Field survey (2015)

Next, the census method was used to involve all the 81 Accounting teachers in the 60 selected schools. These 81 teachers were made to respond to the questionnaire. Next, purposive sampling technique was used to select two schools from each of the three categories in the two regions. Hence, a total of 12 schools were selected from the two regions. Next, the purposive sampling technique was used to select 12 Accounting teachers in the 12 selected schools. These 12 respondents were interviewed and their lessons were observed as well. The criteria for the selection of the 12 Accounting teachers was based on teaching experience (five years and above) and professional qualification. Finally, purposively, the selection of the 12 Accounting teachers made their students to automatically become respondents for the study. Thus, 482 Accounting students automatically became part of the study through the census method who responded to the questionnaire.

Background of Accounting Teachers and Students used in the Study

This set of data was intended to describe the demographic variables of the respondents, although, it was not part of the purpose of the study. The background information of the responding Accounting teachers has been presented in Tables 2 and 3. These variables in the data may be likely determinants to explain the teaching practices that the Accounting teachers in SHSs in the Central and Brong Ahafo Regions of Ghana adopt. For instance, taking for granted that heightened experience improves teachers' teaching practices, an Accounting teacher with rich experience in teaching is highly likely to deliver quality Accounting instruction and vice versa.

Data in Table 2 shows that 52 (64.2%) of the respondents were males, while the remaining 29 (35.8%) were females teachers. This means that there

There were more male respondents in the study than female respondents. At first, this finding may seem odd because historically, school teaching has been a predominantly female occupation. In recent decades, the teaching force has become even more female-dominated especially in the basic schools (Ingersoll, Merrill, & Stuckey, 2014). Over the past several decades, many occupations and professions that traditionally have been predominantly male, have opened up to women (Ingersoll et al., 2014). However, in this study, the situation is quite different. The male Accounting teachers dominate the female Accounting teachers. With career and employment alternatives progressively available, one could think that fewer women would enter occupations and professions that conventionally have been mainly female. This has not happened for teaching Accounting in the SHSs in Ghana.

This inequality in the distribution of male and female Accounting teachers could be explained by the inequality that existed at the SHS level in terms of the distribution of male and female students who pursued Accounting as a subject of study in school as made evident in the number of Accounting students (males and females) who participated in the study (see the gender distribution for the students). From Table 2, it can be clearly seen that there were more male Accounting students as compared to female Accounting students, because out of the total number of 482 student respondents, 328 (68.0%) were males whereas 154 (32.0%) were females. This clearly illustrates that gender disparities in terms of enrolment in school permeate different levels of education in Ghana. The assertion that gender inequalities in terms of enrolment worsen as the level of education progress may be given much credence. There is the likelihood that if there had been more female Accounting

teachers at the SHS level, more girls would have developed an interest in the study of the subject at a higher level to also become like their teachers. However, now that most of the SHS Accounting teachers are males, an impression might be created among students, especially, female students that, the teaching of Accounting is for males.

Table 2: Demographic Information of Respondents

Variable		Subscale	Frequency	Percentage
Gender	Teachers	Male	52	64.2
		Female	29	35.8
		Total	81	100
	Students	Male	328	68.0
		Females	154	32.0
		Total	482	100
Age range	Teachers	20 – 29	14	17.3
		30 – 39	35	43.2
		40- 49	23	28.4
		50 -59	8	9.9
		60+	1	1.2
		Total	81	100
	Students	12 – 14	3	0.6
		15 – 17	283	58.7
		18- 20	193	40.0
		21+	3	0.6
	Total	482	100.0	

Source: Field survey (2015)

Again, Table 2 shows the ages of the respondents and out of the 81 respondents, 35 (43.2%) were between the ages of 30 and 39. Those who fell between ages 40 and 49 were 23(28.4%). From Table 3, only one person was either 60 or above 60 years and it was quite strange that such a person was still in the school system. It may be attributed to the fact that he /she was due for pension and was waiting for the academic year to end before such a person leaves the teaching field. The age distribution shows that there are lots of younger people teaching of Accounting. Table 2 again portrays the age range of the Accounting students. The majority of the students 283 (58.7%) were in the age range of 15 and 17. Accounting students whose age ranged from 18 to 20 were 193 (40%). However, only 3 (0.6%) Accounting students were in the range of 12 to 14 and 21 years and above respectively.

Educational background of Teachers

From Table 3, it can be seen that the majority of the respondents (51) representing 63% had bachelor's degree from the various universities in Ghana. Twenty-seven of the respondents (33.3%) also had masters' degree, however, only 2 (2.5%) and 1 (1.2%) of the respondents had no university degree but instead technical Accounting certificates such as the Higher National Diploma and some other professional qualifications respectively.

On the aspect of the highest teaching qualification, 63 (79.8%) of the respondents had higher (Bachelor and Master of Education) teaching qualification. Those who had PGDE/PGCE and Diploma in education were 12 (14.9%). However, 4 (5.1%) of the respondents did not have any qualification in teacher education.

Table 3: Educational Background of Teachers

Variable	Subscale	Frequency	Percentage
Highest Academic	HND	2	2.5
Qualification	Bachelors' degree	51	63
	Master's degree	27	33.3
	Professional	1	1.2
	certificates (eg. ICA, ACCA, CIMA, etc.)		
Highest teaching	None	4	5.1
Qualification	Diploma	3	3.8
	PGCE/PGDE	9	11.4
	B. Ed	47	59.5
	M. Ed./MPhil	16	20.3
Number of years teaching Accounting	1-5	20	25.0
	6-10	33	41.3
	11- 15	17	21.3
	16+	10	12.5

Source: Field survey (2015)

From Table 3, though some teachers of Financial and Principles of Cost Accounting may have adequate education in Accounting, they may not have attended a training school to be professionally trained as Accounting teachers. Accounting teachers who do not have such training, especially B.Ed. or M.Ed. in Accounting, may lack the appropriate or requisite skills in teaching the subject. Those teachers might not understand, imbibe, articulate and apply the pedagogical content of Accounting knowledge to promote success in the

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instructional process. This is because a subject specialist or professionally trained Accounting teacher is the one who has pursued detailed formal and systematic study of Accounting as a programme of study and has also been taught the pedagogical skills used in teaching the subject.

Table 3 again portrays the number of years that the respondents have been teaching Accounting in their various schools. It also shows that 20 (25.0%) of the respondents have been in the teaching of Accounting between one and five years while 33(41.3%) have been teaching between 6 and 10 years. Accounting teachers who have also been in the teaching field for the past 11 and 15 years were 17 (21.3%). However, 10 (12.5%) of the respondents had been teaching for 16 years or more. With increasing years of teaching experience, Accounting teachers tend to hone their pedagogical content knowledge as well as knowledge of individual learner needs. Thus, more experienced Accounting teachers can make more significant contributions to students' academic performance than novice Accounting teachers can do.

Data Collection Instruments

The instruments that were employed for gathering data for the study were questionnaires, observation checklist, notes and semi-structured interview guide. The rationale for the use of the questionnaire in this study was to achieve common meaning through the exchange of questions and answers based on the teaching practices of accounting teachers. Another rationale was that the questions were designed to remain faithful to the conceptual intentions of the study while at the same time expressing the issues (teaching practices of accounting teachers) in a clear manner. The use of interviews in this study are ways for Accounting teachers to get involved and talk about their views

concerning their teaching practices. In addition, the accounting teachers were able to discuss their perception and interpretation with regards to the teaching practices that they adopt during instructional sessions which gave room for them to be probed. The rationale for the use of observation in this study was that I wanted to see the things that routinely escape the awareness of my respondents when using a different method. It provided me with a chance to learn things that these Accounting teachers were unwilling to discuss during the interview.

The questionnaire, apart from the biographic information it sought, also contained a four-point Likert scale items where respondents were required to rate indicators. Interview and observation guides were also constructed. The four-point Likert scale was preferred because it does not allow the participant to give neutral answers. This is done in order to as much as possible extract a specific response from the respondents. The observation guide was made up of a five-point Likert scale items. The three different instruments of data collection yielded information needed to examine Accounting teachers' lesson planning; classroom management techniques or how the Accounting teacher enhances Accounting students' motivation through classroom management; their delivery and content knowledge that they use in teaching in the classroom; and the assessment techniques or methods they employ in the teaching of Accounting. Patton (1990) supported the use of multiple sources of data collection by adding that:

Multiple sources of information are sought and used because no single source of information can be trusted to provide a comprehensive perspective.... By combining observations, interviewing and document

analysis, the fieldworker is able to use different data sources to validate cross-check findings (p. 244).

However, in this study document analysis was not used. The questionnaire was used with similar advantages. As already discussed, quantitative and qualitative methods of collecting data were used in this study. For the two sets of data, I chose the same participants, thus, enabling comparison between the datasets. The quantitative sample size was much larger than the qualitative sample size. As mentioned earlier, different sample sizes may be seen as cause for disparities while comparing the data sets. Nonetheless, I sought to gain an in-depth qualitative understanding and, at the same time, a rigorous quantitative examination of the variables. Subsequently, parallel data collection questions were designed. This means that the same concepts were addressed for both quantitative and qualitative data collection which also facilitated comparison of data.

Instrument development

The development of the items was guided by a combination of questions from other questionnaires and observation guide whose validity was examined through pilot testing. Questionnaires used to formulate the questions include:

1. Muijs and Reynolds (2003) Mathematics Enhancing Classroom Observation Recording System (MECORS).
2. Centre for Teacher Professional Development, Teaching Practice Assessment Form A, University of Cape Coast. Cape Coast.
3. Community College of Aurora's Mentor Programme Handbook and Staffordshire University's "Guidelines for the Observation of Teaching."

4. International Academy of Education (IAE), (2000) on teaching practices.

5. Chickering and Gamson's (1987) seven principles of teaching practices.

Four variables were measured using the questionnaire and the observation guide. However, the questionnaires were divided into 3 sections. It should be noted that the questionnaires were formulated to collect information on teaching practices from SHS Accounting teachers in the Central and the Brong Ahafo Regions of Ghana. The questionnaire can be viewed in the appendices C and D and observation guide in Appendix E.

A semi-structured interview guide was developed containing open-ended items on the variables and similar topics as in the quantitative questionnaire (see Appendix F). The interview guide was divided into two sections; pre-observation interview and post-observation interview. These sections contained questions relevant for answering the research questions whose outcome served to confirm the results of the quantitative part of the study. It contains an introductory statement, the aim of the study, the procedure of the interview, type of recording, type of questions and also statements reaffirming the anonymity and confidentiality of the interview and that the information will not be handed down to the heads of department of the Accounting teachers in their respective schools. In addition, information on the demographic characteristics of the interviewees, including age, sex, marital status and workplace position was not included in the interview.

Quantitative and qualitative instruments

The quantitative tools that were used in this study involved the use of questionnaire and observation guide. Whereas quantitative methods permit

gathering of information from large groups yielding generalizable information (Patton, 2002), qualitative methods allow deep digging beneath the surface of broad responses, producing an abundant amount of information from a smaller group of people. Qualitative research also culminates in the form of a narrative and is imbued with thick and rich description. It is inductive, discovery oriented, and incorporates a flexible yet systematic design. It relies on personal experience and gives voice to perspective and creative synthesis as indicated by Patton (2002).

The interview and observation of the Accounting teachers teaching in the classroom also yielded data that actually helped to contextualise the issues under investigation. In this case, it actually helped me to understand the variables under investigation better. These were made evident when Accounting teachers were observed and interviewed before, during and after teaching respectively. Accounting teachers' classroom management techniques, their mode of lesson delivery and their knowledge of content were all made evident during the observation period (Appendix G). Again, their assessment techniques were also captured with these tools. Gathering such undiluted data permitted a genuine response to assess the teaching practices of these Accounting teachers in the SHSs in these two regions of Ghana.

Data collection strategies: strengths and weaknesses

Each of the three data collection strategies - observations, interviews, and questionnaires - used in this study has its own strengths and weaknesses. The use of the three data collection approaches in concert was intended to compensate for the weaknesses of each.

Burns (cited in Zohrabi, 2013), indicated that observation is a pre-planned research tool which is carried out purposefully to serve research questions and objectives. When using this method, the researcher observes the classroom interactions and events, as they actually occur. Flick (2006, p. 219) also contends that observation “is an attempt to observe events as they naturally occur.” More importantly, observation enables the researcher to combine questionnaires and interviews to collect which is a “relatively objective first-hand information” (Johnson & Turner, 2003, p. 314). Merriam (1998) also added to the strength of observation by saying that observation is a kind of data triangulation that helps in order to “substantiate the finding drawn from the use of questionnaires and other sources of data. The classroom observations enabled me to learn what Accounting teachers are able and inclined to do in the context of actual classrooms environment, though I was limited by what only happened in the classroom at that point in time of observing.

Apart from the advantages that observation data may have, there are other weaknesses. Analysing observational data is time-consuming. Observing large population may also be difficult. There is also the possibility of observer bias (the tendency of the observer to see what he/she expect or wants to see), reactivity and investigator effects on the students as well as on the instructors. To add to these limitations, some important tasks of teaching cannot be observed. For example, I was interested in how Accounting teachers plan and sometimes enforce certain decisions in the classroom. It was, therefore, important to probe the Accounting teachers further along planning and enforcement practices for these are areas in which important changes may occur over time and in which differences among respondents in various schools may

appear. It is important to note that classroom observations, at the same time, provide unique opportunities. They are the primary method by which I can gather data on Accounting teachers' skills and the only way to see how these Accounting teachers "pull it all together" in actual teaching.

The use of questionnaire was also important to my study. A questionnaire presents all respondents with identical items and options which affords a high level of control and facilitating comparisons. The close-ended format of questionnaires does, however, restrict respondents' latitude for expressing their ideas. Making inferences from the data can be problematic, however, what respondents mean by their answers is sometimes difficult to determine. In other instances, ambiguity and unclearness of some questions might lead to inaccurate and unrelated responses. The wording of the questions might affect the respondents' responses (Gillham, 2000), whereas some of the questions may cause misunderstanding.

Yet, a questionnaire has many advantages as well (Gillham, 2000). It can be used to gather data from all participants. They can be sent simultaneously to a great number of people. The researcher can fairly gather data in field sites with ease. Respondents' anonymity makes them share information more easily. When similar questions are administered simultaneously to a large number of people the acquired data are more identical, correct and standard. Furthermore, it can be administered to a large number of respondents, and that also enabled me to obtain more stable estimates of population differences. The most controlled method of collecting data, questionnaires, presents all respondents at all points in time with identical questions.

Conducting interviews also offered some of the advantages of questionnaires (e.g., standardization) as well as some of the advantages of observation (e.g., seeing how Accounting teachers integrate different kinds of knowledge and skill together with dispositions). However, while one can simulate actual teaching situations in an interview, such inquiry remains hypothetical. The researcher may not know whether respondents are actually inclined to do what they describe to do during the interview, nor how competently they would carry out their plans. These were important for the researcher to track during the classroom observation on the teaching practices of the Accounting teachers.

Burns (1999, p. 118) contends that “interviews are a popular and widely used means of collecting qualitative data.” To this end, I wanted to get first-hand information directly from some of the Accounting teachers (knowledgeable informants). In the view of Johnson and Turner (2003), interviews are good for measuring attitudes and most other content of interest. It also allows the interviewer to probe and provide in-depth information. Interviews also allow good interpretative validity and a very quick turnaround. It also moderates high measurement validity for well-constructed and well-tested interview protocols (Flick, 2006; Zohrabi, 2013).

The questionnaire used for both Accounting teachers and the Accounting students was a four-point Likert scale of *Strongly Disagree*, *Disagree*, *Agree* and *Strongly Agree* to assess Accounting teachers’ teaching practices in the SHSs in Ghana. The four-point Likert scale was preferred because it does not allow the participant to give neutral answers. This is done in order to as much as possible extract a specific response from the respondents.

Accounting teachers employ these teaching practices during instructional periods so they are in a better position to give a response to the questions posed to them than to remain neutral to the questions.

The questionnaire for the Accounting teachers was made up of two sections (see Appendix C). Section A and Section B. Section A looked at Lesson Planning, Classroom Management, PCK and Assessment. Under this section, 12 items were constructed for lesson planning, 9 items for classroom management and 25 items for Pedagogical Content Knowledge. Section A was also designated for the biographical data of the Accounting teachers of which 5 close-ended items were involved. In all, there were 53 positive Likert scale statements that the responding Accounting teachers were to respond to. Each item was crafted in the positive form to enhance uniformity and to permit the use of a descriptive statistic to describe and reach a logical conclusion with the data. The demographic data, which is on the last page of the questionnaire designated for Accounting teachers, were explained first, then the Likert scale items which were on Section B also followed. The respondents also read the letter that was attached before they completed the questionnaire. They did not sign their names on the letters because there was no personal information needed from them and participation was voluntary. In most cases, my assistants and I were present when respondents completed the questionnaires and helped answer respondents' questions.

Concerning the questionnaire for students (see Appendix D), they were made up of three sections, Section A, B and C. Section A was on the background information of the students. Which was made up of 3 items. Section B also consisted of the Lesson Planning, Classroom Management, PCK and

Assessment. Under this section, 4 items were constructed for lesson planning, 9 items for classroom management and 23 items for Pedagogical Content Knowledge. Nine items also looked at the assessment techniques that Accounting students' teachers employ in teaching them. The last section, C, was also made of 2 questions that allowed students to write on the things that their Accounting teachers do in class that motivate them and those that do not motivate them.

The observation guide (See Appendix E) which was used for the data collection was also made up of 42 items. However, the observation guide was also divided into three main parts. The first part was on classroom management which had 9 items. The second part also looked at the Accounting teachers' PCK of which 24 items were observed. The last part which is the assessment method employed by the Accounting teacher, 9 items were observed.

Apart from the observation guide that was developed for the quantitative data collection, a qualitative observation protocol was also crafted. Here I did a third observation which was not structured but rather based on the research questions that guided the study. This was done to ensure validity and reliability of the observation. The third observation enabled me to capture most of the components that could not be captured on the observation guide. It strengthened the qualitative data (observation) for the study. It also enabled me to observe the flow of accounting teachers' behaviour while teaching in its own setting which helped me generate new ideas or suggested avenues of enquiry not thought of before. I, therefore, followed these news ideas up during my post-observation interview. Because it gives the researcher the opportunity to study the total situation it often suggests avenues of enquiry not thought of before.

Test for Validity and Reliability

The instruments for the study were thoroughly vetted before their final approval by experts in Accounting and teacher education and in the field of research to establish their validity. After using the constructive suggestions of these experts to improve the instrument a further validation was carried out. The modified questionnaire was pilot-tested using 7 Accounting teachers and 86 Accounting students in three SHSs in the Sekondi- Takoradi Metropolis in the Western Region of Ghana. In order to determine whether the questionnaires were easy to comprehend by both Accounting teachers and Accounting students, the respondents were asked to fill out the questionnaires. Table 4 shows the reliability coefficient of the actual data collected for the study.

Table 4: Reliability Coefficients of Actual Data

Dimensions	Questionnaire		Observation Guide Teacher
	Teacher	Student	
Lesson Planning	.74	.50	-
PCK	.89	.86	.08
Classroom Assessment	.87	.80	.84
Classroom Management	.86	.57	.51
Overall	.96	.89	.70

Source: Field survey (2016)

The semi-structured interview guide too was tested. The pilot interviews allowed me to gain additional experience conducting interviews and to become more familiar with the logistical considerations of data collection and management. As a result of the pilot, the interview protocols were refined leading to an overall improvement of data collection procedures and subsequent analysis. A Cronbach Alpha of 0.79 and 0.77 was obtained for the questionnaire

for Accounting teachers and Accounting students respectively. In the view of George and Mallery (2003), a Cronbach alpha of this kind is good.

Data Collection Procedures

To be able to collect data of such nature from schools, you need to seek permission. To this end, introductory letters from the Faculty of Humanities Social Sciences Education, University of Cape Coast were obtained for the participating schools and to WAEC (Appendices G, H and I). My research assistants and I visited the schools, first to consult the school heads and to make an introduction about the purpose of the research and how data would be collected in their schools. Also, appointments with teachers to complete the survey was made in the above-mentioned visits. Permission was granted by some of the heads of schools for the researcher to engage the teachers and students in data collection. Though some head teachers' did not allow the research to be conducted with the view that it will disrupt their lessons, most of the schools allowed the data to be collected. During data-gathering, the research team introduced themselves to the Accounting teachers and students and explained to them how they should complete the questionnaires.

The data collection was in two phases. Phase one was a survey for collecting data on all practising Accounting teachers (both Financial and Cost Accounting teachers). In phase two, a purposive sampling was used to select the teachers who participated in the survey. The schools which were selected had qualified Accounting teachers to be interviewed as well as its Accounting students who would respond to the questionnaire prepared for the Accounting students. One teacher from each of the schools selected was interviewed and observed and their students also participated in the study.

Administration of instruments

Quantitative instruments

Since the study involved two main groups of respondents (Accounting teachers and students), two sets of questionnaire were constructed. In order to ensure a high return rate, and also to clarify the meaning of some items to both teachers and students, the instruments were administered personally by myself and three other trained research assistants. Out of 92 questionnaires that were given to the Accounting teachers, 81 were retrieved representing 88% returned rate. For the Accounting students, a 100% (481) return rate was obtained since I ensured that Accounting students answered the questionnaire and returned it within 10 to 15 minutes.

Qualitative Instrument: Interview procedure and protocol

Pre-observation interview

Interviews offered a view of an Accounting teacher insights into what was being investigated, thus teaching practices of Accounting teachers. I interviewed the Accounting teachers to find out from the things I could not directly observe. This is because, I could not observe Accounting teachers' feelings, thoughts, and intentions they had before and after a lesson. The purpose of interviewing, then, is to allow me to enter into the *Accounting teachers'* perspective. (Patton, 1990, p. 196). I predetermined questions and modified the order based upon an appropriate situation. A semi-structured interview is flexible and more practical to use because the wording of questions can be changed and an explanation given. Particular questions that seem inappropriate with a particular interviewee can be omitted, or additional ones included (Robson, 2002).

Face-to-face interviews offered me a great opportunity to modify the line of enquiry, follow up their responses, and find out the underlying motives in a way that questionnaire could not provide. I was concerned about the reliability of information and interviewer biases. Interviewing arrangements and ways of approaching cases were carefully planned, as well as concerns about subjectivity. I applied interviewing skills I had from my professional work as a teacher and from training during my postgraduate study.

Interview questions (see Appendix F) were developed around the research questions. The interview session began with a review of the purpose of the study, the assurances of confidentiality as outlined in the letter attached to the questionnaire designated for teachers and the procedures for the interview. The teachers answered the questionnaires before the interview was conducted on them.

The designated Accounting teachers chosen for the study determined the interview times. Accounting teachers were interviewed during the days that they had Accounting lessons. This is because the pre-observation interview had to be followed by the observation of the Accounting teachers' lesson and immediately a post-observation interview also followed. All interview participants were interviewed in their school environments. For the most parts, interviewing in the qualitative investigation is more open-ended and less structured as indicated by Merriam, (1998, p. 74).

Merriam (1998) also cited tape-recording the interview as the most common ways to record interview data. This ensures that everything said is preserved for analysis. Semi-structured, open-ended interview questions were determined in advance and designed with the conceptual framework in mind to

increase the comparability of responses (Patton, 1990, p. 289). Each designated teacher was asked the same set of questions developed for Accounting teachers. Interviews lasted between 10-20 minutes.

Instructional observation

According to Merriam (1998, p. 95-96), what to observe is determined by several factors. The most important factor is the researcher's purpose in conducting the study. In other words, the problem of the study or the questions of interest determine what is to be observed and the conceptual framework that underpinned the study is taking into consideration.

The purpose of the observation protocol (Appendix E) in this study was to guide or make the observation more focused. The classroom observation protocol looked at lesson design, lesson presentation including, content or subject matter knowledge, instructional strategies, elements of assessment and classroom management techniques employed by the Accounting teacher in the course of teaching. In addition, the study also looked at assessment indicators such as feedback from both students and teachers, teacher-student interactions and monitoring progress of the Accounting student in the classroom.

Post-instructional observation interview protocol

The interview protocols were also designed to follow up issues noted during the instructional observation and also information from the initial interview on the teaching practices of Accounting teachers: the classroom management strategies, the delivery of the lesson, content knowledge and the assessment techniques that the Accounting teacher employs in the classroom during the lesson. In this study, the pattern and nature of questions sometimes varied from one individual to another depending on issues that emerged during

the Accounting teachers' lesson observation. However, each interviewee answered all the questions on the post-lesson observation interview protocol (see Appendix F).

Ethical Considerations

A letter of consent was attached to the questionnaire for respondents to either take part of the survey or decline participation. The respondents were also informed about the purpose of the investigation and participants were free to withdraw themselves from the study at any time they so wished because participation was voluntary. No pressure, intimidation or fear was put in any of the respondents to elicit compliance. For the sake of confidentiality and anonymity, no respondent was requested to write his/her names, phone numbers or anything that might link the completed form to the responding Accounting teacher or their school.

Confidentiality for participants during the qualitative sections of this study was maintained by collecting themes that emerged from the qualitative data. Also, to protect the identity of schools that participated in the study, names of schools were not disclosed on any of the instruments administered to respondents. Only the interviews were audio-taped, with recorders being placed in plain view for all participants to see. Although individual Accounting teachers were audio-taped, teacher anonymity was maintained. There was no videotaping. I personally scripted and transcribed field observation notes, and taped interviews myself.

All records with names of schools, audiotapes, and transcripts were destroyed as soon as the study had been verified and approved. Surnames of teachers and all names of schools were omitted in the final report. The data was

coded throughout the report, teachers selected for the data collection were referred to as teacher One, Two, or Three. Findings have been generalized to the entire population to control the possibility of linking the results of the study to an easily identifiable group of people within the population.

Data Processing and Analysis

Since both quantitative and qualitative data were gathered, the study made use of thematic analysis and transcription of data gathered qualitatively. Quantitative statistical tools which involved descriptive statistics (frequencies, percentages, means and standard deviations) were also used in the process of data analysis. However, specific tools for analysing and reporting the data reflected the nature of the research questions and the instruments used in collecting the data. Table 5 displays the techniques for analysing and reporting data to address each research question.

Table 5: Summary of Data Analysis and Reporting Techniques

Research questions	Data Analysis and Reporting Techniques
What pedagogical strategies do Accounting teachers of SHS use in planning their lessons?	Descriptive statistics, Narratives, and Themes or patterns
How appropriate is the Pedagogical Content Knowledge (PCK) adopted by Accounting teachers to teach Accounting at the SHSs?	Descriptive statistics, Narratives, and Themes or patterns
How well do the assessment methods employed by the Accounting teachers support the teaching and learning of Accounting?	Descriptive statistics, Narratives, and Themes or patterns
How do Accounting teachers manage their classroom to enhance students' motivation during Accounting instructional period?	Descriptive statistics, Narratives, and Themes or patterns

Source: Field survey (2016)

CHAPTER FOUR

RESULTS AND DISCUSSIONS

Introduction

This chapter presents the results of the fieldwork and the discussion of the data gathered on the teaching practices of SHSs Accounting teachers in the Central and Brong Ahafo Regions of Ghana. The chapter is in four main parts. The first part, looked at part looks at the pedagogical strategies that accounting teachers use in planning their lessons. The second part also focused on the appropriateness of pedagogical content knowledge adopted by SHSs Accounting teachers in teaching Accounting. The third and fourth parts also concentrated on the classroom assessment methods and classroom management strategies that these accounting teachers use in their classroom respectively.

Pedagogical Strategies in Lesson Planning

This section presents the results of the fieldwork of the pedagogical strategies used by SHS Accounting teachers in planning their lessons in the Central and Brong Ahafo Regions of Ghana. Both quantitative and qualitative data analysis approaches were used in answering this research question. Results from qualitative data and quantitative data were presented separately. As a convergent mixed study, both the qualitative and the quantitative strands of findings were discussed together. The section covers results on Accounting teachers' survey, Accounting students' survey, direct observation of Accounting lessons in session and an interview conducted on selected Accounting teachers. The main purpose of research question one was to find pedagogical strategies used by Accounting teachers in lesson planning before and during the teaching of accounting in SHSs in Ghana.

Pedagogical strategies used by SHS Accounting teachers' in planning lessons

The subject of Research Question 1 (*What pedagogical strategies do Accounting teachers of SHS use in planning their lessons?*) was to assess the pedagogical strategies that Accounting teachers use in planning their lessons. Details of the results are presented in Tables 6 and 7.

Accounting Teachers' Survey

Participating Accounting teachers were to indicate their views on each item in the questionnaire on a 4-point Likert scale; SA = 4; A = 3; D = 2 and SD = 1 (where SA means Strongly Agree, A means Agree, D means Disagree and SD means Strongly Disagree). The mean range for each item was from 1-4. A mean above 2.0 to 4 indicates agreement with the statement while a mean below 2.0 indicates disagreement.

The results of the quantitative data on Accounting teachers' views on pedagogical strategies used in planning their lessons reveals that the majority of the Accounting teachers (n = 78, 97.5%) agreed or strongly agreed that they carefully plan an appropriate way of introducing the lesson to their students. This was made evident from the obtained mean of 3.43 and a standard deviation of 0.55 which are displayed in Table 6.

Accounting teachers strategically specify instructional objectives before they embark on their lessons. From Table 6, 77 (96.3%) of Accounting teachers with a mean of 3.31 and a standard deviation of 0.54 either strongly agreed or agreed with the statement that they clearly specify their instructional objectives before embarking on their lessons.

Table 6: Pedagogical Strategies that Accounting Teachers use in Planning their Lessons

Statement	SD		D		A		SA		Mean	STD
	No.	%	No.	%	No.	%	No.	%		
I ensure that the focus and direction of the lesson are determined by ideas originating with students.	17	22.4	16	21.1	35	46.1	8	10.5	2.45	0.96
I carefully think about the assessment strategies to employ for assessing students' learning.			5	6.3	57	71.3	18	22.5	3.16	0.51
I carefully plan an appropriate way of introducing the lesson to the students.			2	2.5	42	52.5	36	45.0	3.43	0.55
I clearly specify my instructional objectives before I embark on my lesson.			3	3.8	49	61.3	28	35.0	3.31	0.54
I clearly specify the TLM activities that help me to deliver my lesson.	1	1.3	16	20.0	46	57.5	17	21.3	2.99	0.64
I pre-specify the appropriate content in line with instructional objectives.			5	6.3	59	73.3	16	20.0	3.14	0.50
I design appropriate teaching-learning resources to facilitate the teaching of concept prior to the lesson.	3	3.8	6	7.5	58	72.5	13	16.3	3.01	0.63
I write down a comprehensive lesson plan for my lesson before teaching.	20	25.0	17	21.3	22	27.5	21	26.3	2.55	1.14
The design of my lessons incorporates tasks, roles, and interactions consistent with the teaching of accounting.			15	18.8	50	62.5	15	18.8	3.00	0.62
As a teacher I decide with students what activities are to be done.	20	25.0	34	42.5	18	22.5	8	10.0	2.18	0.93

Source: Field survey (2016)

There was almost a split decision when Accounting teachers were asked whether they write comprehensive lesson notes to guide their teaching in class. Thirty-seven of the Accounting teachers representing 46.3% of the respondents disagreed with that statement. However, 43 (53.8%) of the respondents agreed that they write comprehensive lesson notes before teaching. With a mean score of 2.55 and a standard deviation of 1.14, Accounting teachers agreed to this statement although their agreement deviated widely from the mean. The respondents also largely agreed to the fact that the focus and the direction of the lesson they teach are ideas originating from students. While, 33 (43.5%) disagreed with the statement, with a mean score of 2.45 and a standard deviation of 0.96, the majority 43 (56.6%) of the Accounting teachers agreed. On the other hand, a majority of the Accounting teachers disagreed with the statement that they decide with their students' what activities are to be performed. With a mean score of 2.18 and a standard deviation of 0.93, Accounting teachers disagreed with that statement. From Table 6, the mean of means was 2.9 (approximately 3.0) with a standard deviation of 0.7. This indicates that on a whole, most of the Accounting teachers responded positively or agreed to the pedagogical strategies that they (Accounting teachers) use in planning their lessons.

Accounting Students' Survey

The views of Accounting students on how their teachers use the pedagogical strategies in planning their lessons are presented in Table 7. With a mean score of 2.9 and a standard deviation of 0.99, a majority ($n = 340$; 71.4%) of the Accounting students agreed to the fact that their Accounting teachers share with them what they want to achieve before the start of the lesson.

Table 7: Accounting Students' View on Pedagogical Strategies Teachers use in Lesson Planning

Statement	SD		D		A		SA		Mean	STD
	No.	%	No.	%	No.	%	No.	%		
My teacher teaches in class based on the answers and the questions we ask him/her when teaching.	105	23.4	130	29.0	144	32.1	70	15.6	2.40	1.01
My teacher ensures that the focus and direction of the lesson are determined by ideas originating with students.	54	13.1	98	23.8	194	47.2	65	15.8	2.66	0.90
My teacher decides with us on what to teach.	205	43.1	159	33.4	69	14.5	42	8.8	1.95	1.68
My teacher decides with students what activities are to be done in the classroom.	128	26.9	140	29.5	133	28.0	74	15.6	2.32	1.03
My teacher clearly shares with us what he/she wants us to achieve before he/she starts the lesson.	61	12.8	76	15.9	190	39.8	150	31.4	2.9	0.99

Source: Field survey (2016)

The majority of the students, with a mean score of 2.66, agreed that their teachers ensure that the focus and direction of the lesson are determined by ideas originating with students. A standard deviation of 0.90 was recorded with this mean score. This was the smallest standard deviation obtained for all the mean scores for the pedagogical strategies of lesson planning in students' perspective. This implies that Accounting students showed the greatest agreement to this statement in respect of pedagogical strategies that their Accounting teachers were using in planning their lessons. The statement "my teacher teaches in class based on the answers and the questions we ask him or her when teaching" recorded a mean score of 2.40 and a standard deviation of 1.01. The majority (n = 235; 52.4%) of the Accounting students disagreed with this statement. Table 7 further shows that Accounting students also disagreed with the statement that their teacher decides with them what activities are to be performed in class with a mean score of 2.32 and a standard deviation of 1.03. A majority of the students also disagreed with the statement "my teacher decides with us on what to teach." This is evident in the sense that the statement recorded a minimum mean score of 1.95 and a standard deviation of 1.68. This means that the Accounting students although disagreed their thoughts were widely apart. With a mean of means of 2.4, Accounting students agreed to only two of the statements. On the part of the students' perspective on the pedagogical strategies that Accounting teachers use in planning their lessons, the majority of the responses give the indication that teachers' pedagogical strategies are teacher-centred.

Qualitative Results on Pedagogical Strategies in Lesson Planning

The qualitative data gathered from the Accounting teachers involved the use of teachers' interviews and observation. Data gathered in this regard included data on the pedagogical strategies that SHS Accounting teachers in the Central and Brong Ahafo Regions of Ghana use in planning their lessons.

Pre-instructional observation

Before the lesson, I had a meeting with the teachers I observed. We first discussed the contents and objectives of the lesson. Most of the lessons I observed were accounting calculations, introducing the students to new concepts and how they applied to real-life situations. These lessons aimed at building students' confidence in interpreting the concepts and principles of Financial and Cost Accounting. While improving students' communication skills, their confidence level in understanding accounting principles and concepts are important. Most of the lessons, however, did not seem to reflect these concepts, a situation that may be due to the teachers' lack of or poor preparations before the lessons began.

On the aspect of class activities to be done to achieve the lesson's objectives, it was observed that Accounting teachers did not specify these activities in the lesson notes. The instructional materials that the teachers had already prepared to use during the lessons were also observed. It was made evident that most of the Accounting teachers did not have well-written lesson notes so they were doing guesswork or relying on the fact that they had taught the course for so long a time.

Some of the teachers who had written lesson notes were explicable and clear. The lesson notes included a detailed and organised description of the

objectives of the lesson and the strategies formulated to achieve them. However, punctuations needed to be checked and the use of acronyms needed to be done properly. In some lesson notes, the description of the activities to be carried out were formulated properly. In a particular instance, the teacher's lesson notes showed some evidence of the good mastery of content which involved a clear and methodical statement of the lesson objectives. In some of the lesson notes, I observed, however, a number of sentences had grammatical errors. Attention was not given to some spelling errors which in some cases were evident during the course of teaching. Probably, the teacher was in a hurry and did not read over the notes.

The planning of teaching can be seen as a series of decisions made by a teacher about various elements of a lesson (i.e. learners, materials, tasks, etc.). The nature of the lessons varies according to what the teacher expects the students to achieve and the activities involved. Based on the observations made, it was clear that most of the Accounting teachers did not plan their lesson with any clearly defined/intended learning activities in mind. As a result, activities that could promote communication and realistically contextualise the accounting topics to motivate the students and check their comprehension were absent in the lesson plan. This was not surprising because some of the teachers mentioned in the interview that they did not plan enough activities because of the unavailability of TLRs which was realised during classroom observation. Besides, since it was not planned, they did not intend to incorporate communication skills (student activity) as a component into their actual classroom teaching. The end result would be that students' confidence in the communication of accounting principles and concepts is not likely to see any

marked improvement. Thus, the inconsistency of lesson planning and unavailability of lesson plans were the weaknesses of some of the Accounting teachers' teachings.

Interview with the accounting teachers on lesson planning

To complement the data gathered on lesson planning, Accounting teachers were interviewed on the pedagogical strategies that they use in planning their lessons. All the Accounting teachers interviewed unanimously stated that it is important to teach with clearly stated objectives. This can be achieved when the Accounting teacher knows where the students are as far as the unit they are working on is concerned. Most of the Accounting teachers interviewed were guided by the syllabus. They added that it helps them in planning their lessons and knowing which units to work on when coming to the classroom. An Accounting teacher pointed out:

“... sometimes we treat the topics in a sequential order as in the syllabus. With the exception of a few topics which we think that if we treat in Form 1 it's not good for the students. Example 'Accounting Concepts and Conventions' we don't treat that even though it's in the syllabus as a Form 1 topic. Because we feel that they should understand everything in accounting to be able to appreciate it better so we treat it in Form 3”.

Another Accounting teacher emphasised that the importance of preparing lesson plans was to help organise teaching and learning situations which would suit objectives, content and teaching methodologies with the course design. Lesson notes preparation contributes to the quality of education

as well as the Accounting teacher being aware of how to incorporate new technologies to the teaching of accounting.

It should be noted that most of the teachers interviewed did not have any detailed prepared lesson notes available. For instance, one Accounting teacher said:

“As an Accounting teacher, you need the syllabus, the weekly forecast and your lesson note to guide you. But in secondary schools, we don't write any detailed notes. We go by our teaching notes; even though there have been some cautions that we need to prepare lesson notes. But we normally prepare a skeletal lesson note as a guide so that you don't deviate and stick to the objectives and your instructional materials”.

Some of the teachers also justified their non-presentation of comprehensive lesson notes by indicating that the number of years a teacher had taught would determine whether the teacher needed comprehensive lesson notes or not. One teacher explained:

“During the first year of teaching, it's not so easy. You need comprehensive lesson notes; but as you continue to teach, it becomes part of you. All you need to do is just brush through and you are good to go, unlike a new teacher who is starting. I believe it's all about the experience”.

In spite of the general non-preparation of comprehensive lesson notes, all the Accounting teachers interviewed had their lesson objectives in place and they indicated that they taught their students based on these objectives that they had indicated.

Teaching-learning resources in lesson planning

The use of appropriate teaching and learning resources in teaching a given lesson is essential. The teachers interviewed explained that the use of resources increases their skills of presentation and satisfies course objectives, and helps them to be consistent with current developments and new technologies in the field of action (teaching). It helps to create the basis upon which continued learning could be built; it challenges the students to think and gives them the tools to solve problems. One teacher reported as follows:

“Lesson planning is about the theory and practice of what you intend teaching. So making enough research from the available materials like the books is not enough. We have to connect what we teach a student with the job field and that is the practical aspect. So mostly we as financial and principles of Cost Accounting teachers embark on industrial excursions. We take the students to what actually goes on in the job market. So in planning, we have to combine the two; the theory (the books) and what actually goes on in the job field. You have to blend the two. That will facilitate teaching and learning of Accounting”.

While some teachers were of the view that they needed an industrial excursion to help them in teaching, other teachers also cited the impediments that made them not to embark on an industrial excursion. One Accounting teacher had this to say:

“Initially, I wanted to take the students to the bank so that they will have a fair knowledge of the activities at the bank, but we have a challenge with our school bus. So means of transport is a challenge hence, we don't go on an excursion”.

Most of the teachers complained about the abstractness of the subject as the lack of appropriate TLMs as in the following statement:

“... the way the subject is, it's a bit abstract because you don't really have materials around that you can show to make the subject more practical to them. Because of that, it's all about your content knowledge as a teacher. And basically, that comes with experience”.

“Some topics are quite abstract. You just try and use conditions around to explain to the students”.

“Unfortunately with the nature of accounting and as far as this topic is concerned, we [sometimes] use examples that are close to them; but in very few occasions that I try to bring some materials to class for students to observe. But if not, some topics are quite abstract you just try and use conditions around to explain the concept to students.”

“The challenge I face is that most of the students are from the neighbouring village. And some of my students have not been to the bank before. They don't know what happens at the bank. So even if I should talk about bank reconciliation statement it's going to be difficult for them to even get the concept. For example, they haven't seen a “pay-in-slip” before. And because they are not familiar with these items, teaching becomes very difficult. As for me, because of inadequate funds to purchase these TLMs for teaching, it's a very big challenge to me”.

Several of the participating Accounting teachers advocate their blatant disregard for the use of TLMs or TLRs when teaching. They complained that they are not given any money to purchase them while they themselves were not prepared to

go the extra mile to get those things at their own cost or initiative. This was expressed by one Accounting teacher as follows:

“How do you expect me to use my money to provide TLM for the students? My salary is not even enough for myself left alone buy these items for just teaching. We will go by the use of abstract illustrations. Though I have a bank statement, for confidentiality sake you don't expect me to bring my bank statement for these students to see. For example, as we are treating bank reconciliation, I am using my withdrawal book to teach them, that's all I can do”.

This statement given by these Accounting teachers buttresses the point that most of the Accounting teachers do not particularly take into consideration the need to use an appropriate TLRs or TLMs in teaching a specific topic. This usually makes the lesson too abstract and very difficult for students to understand.

The Accounting teachers assigned a number of factors that influenced the use of TLRs when planning their lessons. The indicators they outlined with regards to TLRs in planning their lessons included:

- i) Unavailability of TRLs/ TLMs
- ii) Inaccessibility of TRLs/ TLMs
- iii) Lack of interest by administrators to support field trips
- iv) The inadequacy of funds to embark on an industrial excursion.
- v) Lack of support on the part of PTA.

Some of the teachers also indicated their displeasure by their school administrators. For instance, one teacher indicated:

“... so in our next lesson, either we go to the bank or we invite the bank officials to come here. As to whether the school administration will allow us to go is another problem. Thus by providing vehicle”.

Some of the teachers also advised that in lesson planning:

“No matter the duration you are teaching the subject, actually lesson note is very important. [This is] because it will keep you within the scope; objective and your content. You have a specific objective to achieve for the day so at the end of the lesson if you have not been able to achieve that, then all your work will be in vain. You may have to reteach it. So planning is very important. It serves as a forecast to lead you to achieve the objective”.

This revelation was further strengthened by the pronouncement of yet another Accounting teacher:

“I think teaching itself is innovative and for accounting, you would have to plan before you come to class. It should be practical and not so abstract. This calls for planning; have a picture in your mind how you will teach it even if you have to rehearse it before you come to the class to teach it. Clearly, it becomes so simple for students to understand”.

Many of the Accounting teachers did indicate that they anticipate possible problems they might encounter when teaching. That is the very reason why they are supposed to prepare before coming to the class. One Accounting teacher acknowledged the individual differences that are present among students by saying:

“We have different levels of IQ; as you teach, some students will get the understanding, others will go home, read over before they will

understand; others about a year; others will even finish the course before they begin to understand it. However, my much expectation is that majority will understand and contribute immensely to the success of the lesson. There are terminologies that they need to understand i.e. those things that cause the discrepancies between the cash book and the bank statement. They need to understand them very well and apply them – they are practical. They are not anything which is in the abstract at all”.

It was concluded by all the Accounting teachers interviewed that lesson planning is very important and cannot be done haphazardly. It, therefore, behoves on all the Accounting teachers to know the units they are working on, the objectives to be stated, the instructional materials they will use in their lesson planning and any particular problem that the Accounting teacher anticipates that students will face in the class during instruction session. They agreed that these should be taken into consideration before the teacher steps into the classroom.

Discussion of Results on Pedagogical Strategies in Lesson Planning

This section discusses the findings in relation to research question one (What pedagogical strategies do SHS Accounting teachers in the Central and the Brong Ahafo Regions of Ghana use in planning their lessons?). The literature on who an effective teacher highlights the characteristics of an effective teacher. An effective teacher has positive expectations for student success (lesson plan reflects such expectations); knows how to design lessons for student mastery (which is reflected in lesson plan); is an extremely good classroom manager (which is possible via good time management during class time) and that it is

possible only by effective implementation of a good lesson plan (Wong & Wong, 2009). Tileston (2004) and Cicek (2013) also added that good teaching does not just happen but it is based on a well-focused written curriculum, the teaching strategies, and the methods of evaluation which are all aligned to each other. That is, the teacher aligns what he/she says to what he/she is going to teach.

The results from the perspective of Accounting teachers revealed that the first pedagogical strategy that Accounting teachers put in place is by clearly planning an appropriate way of introducing the topic to the student. This finding supports what Milkova (2007) says. According to him, having an idea of the students' familiarity with the topic will help the teacher to have a sense of what to focus on. Hence, there is the need for Accounting teachers to plan how to introduce their lessons. Mikova also advised that in planning a lesson the introduction should be developed in a creative way to stimulate interest and encourage thinking about the topic. The teacher can, however, use a variety of approaches (such as personal anecdote, historical event, thought-provoking dilemma, real-world example, short video clip, practical application, probing question, etc.) to engage students. Fink (2005) also supports this idea by adding that all the individual differences of the students should be taken into consideration when planning for the introduction of the lesson. Planning of introduction can only be done when an appropriate objective is stated (Farrell, 2002; Jensen, 2001).

The findings also indicate that Accounting teachers in planning their lessons clearly specify their instructional objectives that would guide their teaching. This finding, however, does not support what Vermette et al. (2011)

indicated; that most teachers (practising, novice and pre-service teachers) may have unclear lesson objectives. The pre-instructional observation made, however, brought to light that some of the lesson plans were explicable and clear (i.e. detailed and organised description of objectives and the strategies devised to achieve them). Even though there were some minor errors in some of the lesson plans, the objectives were achievable and clearly stated. This finding is in support of what has been established by Cicek (2013); Farrell (2002); Richards (1998); Tileston (2004); and Wong and Wong (2009) that all lesson plans developed by teachers contain learning objectives, instructional procedures, the required materials, and some written description of how the students will be evaluated. The finding also supports what Anderson et al. (2001) indicated that intentional aspect of teaching concerns how teachers decide to help students achieve the objectives.

However, there was a split agreement when Accounting teachers were asked whether preparing comprehensive lesson notes was part of the pedagogical strategy they used in preparing their lesson planning. The observation indicated that Accounting teachers did not prepare any detailed lesson notes. Though the Accounting teachers were abreast with the importance of preparing lesson notes, they did not go by that philosophy. As one teacher indicated that *“as an Accounting teacher, you need the syllabus, the weekly forecast and your lesson note to guide you. However, in secondary schools, we don't write any detailed notes. We go by our teaching notes; even though there have been some cautions that we need to prepare lesson notes. But we normally prepare a skeletal lesson note as a guide so that you don't deviate and stick to the objectives and your instructional materials”*. The Accounting teachers

supported their non-preparation of detailed lesson notes by saying they had the experience in teaching the subject. Jensen's (2001) study on lesson planning supports this argument that experience teachers reduce lesson plans to a mental map or short outline.

Shahini and Daftarifard (2011) rather recommend novice teachers to have a written plan in early years of teaching and as they get fuelled by experience, they can rely on their experience and gained self-efficacy. Milkova (2012) also added that the lesson plan does not have to be an exhaustive document that describes each and every possible scenario. It does not also have to anticipate each and every student's response or question. Instead, it should provide the Accounting teacher with a general outline of his/her teaching goals, learning objectives and means of accomplishing them. It is, therefore, a reminder of what he/she wants to do and how he/she wants to do it.

In another scene, Jensen's (2001) perspectives on detailed lesson notes contradict her position on a comprehensive lesson plan when she indicated that the success of a teacher's lesson is often thought to be dependent on the effectiveness with which the lesson was planned. This is because to Jensen (2001), lesson planning is a vital component of the teaching and learning process and also keeps the teacher on track. However, in the perspective of Dunn et al. (2010), a detailed lesson should include the availability of illustrated, multisensory and varied instructional resources because of individual differences. The question that arises is, 'how will these be addressed in the absence of a detailed lesson plan?'

In the perspective of the Accounting students, findings indicated that the first pedagogical strategy that they perceived their teachers used in planning

their lessons was the sharing of lesson objectives with the students. This finding supports what Stiggins (2008) indicates that creating and addressing learning targets before instruction begins makes students active participants in the learning process. This allows them to assess their own command of content knowledge, acknowledge what they have learned and ask for help if they are not reaching their target goals. Dunn et al. (2010) also support this argument that students on whom these plans are focused also need to know when and how mastery can be evidenced, and the lesson plan should indicate these points by making students aware of them.

The second finding in relation to Accounting students was the fact that anytime teachers plan lesson the focus of the lesson was on ideas originating from students. However, from the perspective of Accounting teachers, this aspect was regarded as one of the least employed pedagogical strategies that Accounting teachers use in planning their lessons. Based on the interview conducted, Accounting teachers were guided by the syllabus so the Accounting students did not have influence as to what the teachers were supposed to teach. One Accounting teacher commented by saying “... *we treat the topics in a sequential order as in the syllabus...*”. Jensen (2001) also supports this idea that the decisions that would be taken by the teacher before and during the lesson plan preparation and final results would depend on the teaching situation, the learners’ level, needs, interest and the teacher’s understanding of how learners learn best, the time and resources available. This means what is included in the lesson plan is not necessarily ideas originating from students.

The findings also revealed that both Accounting teachers and students indicated that the least used pedagogical strategy in planning lessons was

deciding with students what to teach in class. This was rated as the least used strategy since Accounting teachers do not decide with students the content they would have to teach them. The decision of what to teach comes from the teacher. This, however, implies that in some cases, the students' interest is not really taken into consideration because what the students want the teacher to teach is not what is taught. That is, what is prescribed by the syllabus is what is being taught. This finding rather contradicts what Ellis (2003) said of the syllabus as "work plan", it might not always be implemented as expected since teachers are dealing with humans and human behaviour is unpredictable and sometimes the teacher has to deviate from the planned syllabus and use other means in order to get a problem solved. Therefore, the syllabus as "work plan" will not always match the syllabus as "process." This buttresses the point that the needs and interests of the students should be taken into consideration when planning lessons for students so as to address the areas they may have difficulty. This, therefore, means that it may be a good idea to decide with students occasionally as to what to teach in class.

The findings of the study from the perspective of both Accounting teachers and students indicated that planning for the use of teaching and learning materials and teaching and learning activities to engage students in during instructional period was not so much of interest to the teachers. This was probably so because Accounting teachers seemed not so much keen on the use of TLRs or TLMs when teaching the subject. This was made evident during the series of observations made when Accounting teachers were planning their lessons and pre-instructional observation interviews. From the observations made, most of the Accounting teachers did not plan their lesson nor did they

have enough classroom activities. A good lesson plan would have set up classroom activity that would promote the student's communication skills and also help students to contextualize the accounting topics. Because of the lack of classroom activities, these will not be achieved.

Even though Accounting teachers were aware of the benefits of the use of TLRs, the findings revealed that most Accounting teachers interviewed saw the subject as abstract and as a result used things or conditions around them to explain the topics or concept to students. They also justified this by indicating that they did not have the necessary funds to provide these TLRs or TLMs. Goleman (2004) has asserted that apart from helping students to acquire the social and emotional intelligence in accounting education, there is the need for students to acquire the professional skills. This can be achieved when students are introduced to the right TLRs or TLMs with the requisite learning activities involved. Milkova (2012) postulated that incorporating learning activities in lesson plans helps the teacher to have several different ways of explaining the material, such as real-life examples, analogies, and visuals, to catch the attention of students and appeal to different learning styles. Planning lesson helps to incorporate appropriate examples and activities, to facilitate the lesson delivery, and be able to estimate how much time to spend on each segment (Fink, 2005). The lack of lesson plans and the non-use of appropriate TLMs by the Accounting teachers were, therefore, a major setback in the quest to achieve academic excellence among the students.

Appropriateness of Pedagogical Content Knowledge adopted by Accounting Teachers

Research question two: *How appropriate is the Pedagogical Content Knowledge (PCK) adopted by Accounting teachers to teach Accounting at the SHSs?*). The Research question sought to find out the appropriateness of PCK adopted by SHS Accounting teachers in teaching certain accounting topics in the Central and Brong Ahafo Regions of Ghana. To answer this question, some Accounting teachers were interviewed, observed and also made to answer some questionnaires. Again, Accounting students' views were also sought through questionnaires. Results from qualitative data and quantitative data were presented separately. As a convergent mixed study, both the qualitative and the quantitative strands of findings were discussed together.

Accounting Teachers' Survey

Table 8 presents the Accounting teachers' survey on research question two. From Table 8, Accounting teachers indicated that the most appropriate PCK strategy that they adopt in teaching is that they had confidence that the content that they teach their students is in line with the acceptable accounting principles. With a mean score of 3.46 and a standard deviation of 0.50, all the respondents unanimously agreed to that statement. This could mean that if the Accounting teachers had no confidence that the content that they teach is not in line with the acceptable accounting principles, then it is better they do not teach at all because the foundation of these students will be shaken.

The clear and audible voice was also rated as the second PCK strategy that Accounting teachers considered as appropriate when teaching their students. Accounting teachers agreed with a mean score of 3.36 and a standard

deviation of 0.53. The teachers indicated that whenever they teach, they ensure that their students would hear them loud and clear. From Table 8, Accounting teachers also indicated that they took into consideration the prior knowledge of their students whenever they teach them. This statement recorded a mean score of 3.35 and a standard deviation of 0.50. The majority of the Accounting teachers agreed with each other that prior knowledge of their students should be taken into consideration when teaching them. This was rated according to the teachers as the third PCK strategy that they adopt in teaching their students in the SHS.

In demonstrating confidence in the way Accounting teachers present content, a majority of the Accounting teachers ($n = 74$: 91.3%) agreed that they express confidence when presenting accounting concept to their students. This is essential when teaching. This, in a way, helps students to accept whatever the teacher teaches them in class. This recorded a mean score of 3.33. However, Accounting teachers' thoughts deviated from each other at the rate of 0.67 which is above the mean of means and standard deviation of 0.6.

Table 8 also indicates that Accounting teachers adopt instructional strategies that are connected to students' prior knowledge. They also agreed that instructional strategies they employ enhance students' engagement with important concepts in accounting with a mean score of 3.31. Almost all the Accounting teachers agreed to that statement. The results also indicated that most Accounting teachers agreed that they clarify the main points along lesson objectives with a mean score of 3.33 and a standard deviation of 0.52.

Table 8: Accounting Teachers' Perception on the PCK adopted in Teaching Accounting

Statement	SD		D		A		SA		Mean	STD
	No.	%	No.	%	No.	%	No.	%		
I ensure that the instructional strategies and activities used in the lesson are clearly connected to students' prior knowledge and experience.			5	6.2	46	56.8	30	37	3.31	0.58
I employ instructional strategies that enhanced students' abilities to engage with important concepts and principles in accounting.			4	4.9	48	59.3	29	35.8	3.31	0.56
I ensure that all my students are involved in the lesson (hesitant learners, etc.).	6	7.4	6	7.4	49	60.5	20	24.7	3.03	0.79
As a teacher, there is the need to demonstrate confidence in the way I present accounting concepts.	1	1.2	6	7.4	39	48.1	35	43.2	3.33	0.67
I ensure that my students can hear me loud and clear when am teaching.			2	2.5	48	59.3	31	38.3	3.36	0.53
The resources selected for this lesson contributed to the purposes of the instruction.			5	6.2	58	71.6	18	22.2	3.16	0.51
I encourage students to seek and value alternative modes of investigation or of problem-solving in my lesson.	2	2.5	7	8.6	49	60.5	23	28.4	3.15	0.67
As an Accounting teacher I use a variety of presentation techniques during teaching (e.g., visuals, drama, stories, use of imagery, etc.) to make lessons vivid and memorable (presenting declarative information)			6	7.4	49	60.5	26	32.1	3.25	0.58
As a teacher, I use appropriate TLRs, link them to students' previous knowledge and lesson objectives at key stages of lessons.	2	2.5	3	3.7	62	76.5	14	17.3	3.09	0.55
I devote enough time in the classroom for the students to reflect on their own learning process (what and how they are learning and how to regulate themselves).			18	22.2	48	59.3	15	18.5	2.96	0.64
I usually clarify main points along lesson objectives.			2	2.5	50	61.7	29	35.8	3.33	0.52

Table 8 Cont.

Statement	SD No.	%	D No.	%	A No.	%	SA No.	%	Mean	STD
When I start a lesson, I share the learning goals with the students and check if they have become aware of them.	8	9.9	19	23.5	41	50.6	13	16.0	2.73	0.85
I present new topics to the class through the lecture-style presentation.	16	19.8	24	29.6	23	28.4	18	22.2	2.53	1.05
I probe students' understanding when am teaching them.	4	5.0			59	73.8	17	21.3	3.11	0.64
I begin lessons and units with engaging "hooks"-thought-provoking activities or questions that capture student interest and activate their prior knowledge.	3	3.8	2	2.5	56	70	19	23.8	3.14	0.63
When I finish a lesson and before a test, I devote some time to look (together with the students) for the unclear points and help them to prepare for it.	15	18.5	13	16.0	39	48.1	14	17.3	2.64	0.98
I ensure that the significance of the accounting content, including how it fits into the "big picture" of the discipline, is made explicit to the students.			6	7.4	62	76.5	13	16.0	3.09	0.48
I ensure that content delivered through direct instruction is consistent with deep knowledge and fluidity with accounting concepts.			4	1.2	63	77.8	14	17.3	3.12	0.46
I am confident that the content I teach is in line with the acceptable accounting principles.					44	54.3	37	45.7	3.46	0.50
I include elements of accounting abstraction (e.g., symbolic representations, theory building) when it is important to do so during the instructional period.					58	71.6	23	28.4	3.28	0.45
I ensure that appropriate connections are made to other areas of accounting, to other disciplines, or to real-world contexts when I teach.			7	8.6	49	60.5	25	30.9	3.22	0.59
I take into account prior knowledge of my students.			1	1.2	51	63.0	29	35.8	3.35	0.50

Source: Field survey (2016)

Accounting teachers also agreed that they include elements of accounting abstraction when it is important to do so with a mean score of 3.28 and a standard deviation of 0.59. From Table 8, "I devote enough time in the classroom for the students to reflect on their own learning process..." recorded the least mean score. Although many teachers agreed to that statement, some teachers also did not agree. This recorded a mean score of 2.96 and a standard deviation of 0.64. When this mean score was compared with the mean of means, it could be seen that it fell below the mean of means which is 3.1 and a standard deviation of 0.6. With a mean score of 2.64 and a standard deviation of 0.98, Accounting teachers also agreed that after a lesson and before a test, they devote time for unclear points and help students to prepare for exams. However, Accounting teachers' thought differed from each other at the rate of 0.98. This shows that some of the Accounting teachers are not in agreement with the statement. Compared to the mean of means it could also be seen that the mean, 2.64, was far below the mean of means. Its standard deviation of 0.98 was also high and above the standard deviation of the mean of means.

The least appropriate PCK strategy adopted by Accounting teachers in the SHSs was the use of the lecture method in presenting new topics to students. There was almost a split decision when Accounting teachers were asked this question. From Table 8, 41(50.6%) agreed and 40 (49.4%) Accounting teachers disagreed with the statement that when presenting new topics they teach based on the lecture method. This was made evident with a mean score of 2.53 and a standard deviation of 1.05. The standard deviation indicates that Accounting teachers' thoughts differed from each other. Comparing this standard deviation

to the mean of means and its standard deviation, it could be seen that the deviation for this statement is very wide and scattered from the mean.

Accounting Students' Survey

Accounting students also expressed their views on the PCK strategy that they deemed appropriate for their teachers to adopt in teaching certain topics in accounting in the SHSs. Their views are summarised in Table 9.

From Table 9, the first PCK strategy that Accounting students indicated their teachers adopt in teaching was the level of confidence that their teachers use in teaching. With a mean score of 3.44 and a standard deviation of 0.74, most of the Accounting students ($n = 440$; 92.3%) agreed that their Accounting teachers are very confident in whatever they teach. When compared with the mean of means (3.1) associated with its standard deviation of 0.9, it could be seen that their agreement did not deviate so much from the mean.

Both Financial Accounting and Cost Accounting are full of terminologies and it behoves on the Accounting teachers to use the right terminologies and at the right time. The second PCK strategy that Accounting students believed their teachers adopted when teaching accounting was based on the fact that the Accounting teachers used the appropriate accounting principles and concepts (terminology) when they taught them. The right terminology needs to be used when teaching Accounting. Nowadays, with the help of the internet and other gadgets many Accounting students can crosscheck whatever information that their teachers give them. Many Accounting students verify what their teachers teach them after school. This, they agreed with a mean score of 3.42 and a standard deviation of 0.79 and comparing that to the mean of means it could be seen that the deviation from the mean was not wide.

Table 9: Accounting Students' Perspective on the PCK Accounting Teachers' Adopt

Statement	SD		D		A		SA		Mean	STD
	No.	%	No.	%	No.	%	No.	%		
The way my teacher teaches helps me to connect what I have already learnt.	56	11.7	61	12.8	171	35.8	190	39.7	3.04	1.00
My teacher makes what he /she teaches me relevant for the topic	37	7.7	39	8.1	216	44.8	190	39.4	3.15	0.85
My teacher's instructional strategies help me to engage with important concepts and principles in accounting.	15	3.1	35	7.3	192	39.9	239	49.7	3.36	0.75
My teacher ensures that all students are involved in the lesson (hesitant learners, etc.).	18	3.8	19	4.0	175	36.7	265	55.6	3.44	0.74
My teacher is confident when he/she is teaching me.	24	5.0	28	5.9	174	36.6	250	52.5	3.37	0.81
My teacher talks louder for me to hear him/her during the lesson.	22	4.6	31	6.5	181	37.7	246	51.3	3.36	0.80
My teacher encourages students to talk and share ideas and come up with alternative ways of solving problems.	75	15.7	74	15.4	160	33.4	170	35.5	2.89	1.06
My teacher has a variety of presentation techniques (e.g., visuals, drama, stories, use of imagery, etc.) to make lessons vivid and memorable to us.	44	9.2	96	20.2	226	47.5	110	23.1	2.84	0.88
My teacher uses appropriate learning materials and connects them to my previous knowledge and lesson objectives.										

Objectives are mostly largely achieved especially when the lessons are made interesting to the students. Accounting students agreed to the statement that their teachers make lesson interesting to them with a mean score of 3.40. However, it is interesting to note that this statement recorded a standard deviation of 2.02. This standard deviation is the second highest in Table 9. This means that though they agreed, their agreement deviated and was widely scattered. Accounting students indicated that when it comes to voice clarity and audibility, they had no problem. With a mean score of 3.37 and a standard deviation of 0.81, many Accounting students agreed that their teachers talk louder for them to hear during lesson delivery.

The majority of the Accounting students agreed that their teachers ensured that all students were involved especially, hesitant learners during lesson delivery. The students also agreed that students were given the opportunity to talk and share ideas and come up with alternative ways of solving problems. These two statements recorded a mean score of 3.36. However, from Table 9, it can be seen that their standard deviations were 0.74 and 0.80 respectively. When compared to the mean of means and its standard deviation, it can be seen that it is still in line with the standard deviation.

From Table 9, the statement, “my teacher teaches students based on what we have learnt and other things we are familiar with,” recorded the least mean score. With a mean score of 2.73 and a standard deviation of 0.91, many students agreed with that statement. However, it could be seen that Accounting teachers did not put so much emphasis on the previous knowledge of students and this made some of the students disagree with that statement. Accounting students also agreed that their Accounting teachers linked accounting concepts

to other subjects. This recorded the second least mean score as shown in Table 9. Though a majority ($n = 292$; 61.9%) of the students agreed to that statement, quite a significant number ($n = 180$; 38.9%) of the Accounting students also disagreed with that statement.

Though accounting is a subject on its own, it is quite an integrated subject whereby we have Business Management, Economics, and Mathematics, embedded in it. The students agreed to this statement with a mean score of 2.69 and a standard deviation of 0.96. Similarly, when compared with the mean of means and its standard deviation, it could be seen that the mean falls below the mean of means and the standard deviation too is above standard deviation of the mean of means. This means their agreement is widely dispersed. With the least score of 2.02 and standard deviation of 1.05, the Accounting students disagreed with the statement that when their teachers are teaching a topic for the first time, they alone talk without involving the class. Even though 159 (31.5%) of the students were in agreement with the statement, the majority ($n = 328$; 68.5%) disagreed with that statement.

Observation guide Checklist on Pedagogical Content Knowledge of Accounting Teachers

On the question of the appropriateness of the PCK adopted by Accounting teachers in teaching a specific topic, I observed the Accounting teachers along four main areas. They were knowledge of pedagogy, knowledge of learners, knowledge of curriculum and knowledge of subject matter or content. Table 10, 11 and 12 show how frequent these actions were observed during an accounting instructional session.

Knowledge of pedagogy and methodology

From Table 10, it is shown that most often I saw Accounting teachers demonstrating confidence when it comes to their lesson delivery. This action was observed 13 times and also three times it was observed to a greater extent. Among the 21 times, the researcher observed Accounting teachers' teaching, it was just in one lesson that the Accounting teacher did not demonstrate any confidence in what he or she was teaching. When it comes to voice quality, many of the Accounting teachers did not have a problem during the observation. It was observed in 76.2% lessons that Accounting teachers showed audibility and clarity of voice and this makes all Accounting students hear their teachers as they teach.

In addition to the aspect of pedagogy and methodology that the Accounting teachers adopted in teaching, it was observed that out of the 21 lessons observed, 19 lessons, representing 80.9% of teaching and learning, activities were organised sequentially and logically. It was observed rarely in four lessons that Accounting teachers organised teaching and learning activities sequentially. The pedagogy that Accounting teachers adopted in asking students questions showed that the questioning methods that Accounting teachers used during the instructional session were unlikely to enhance the development of students conceptual understanding or problem-solving. Table 10 shows that out of the 21 lessons observed, only one lesson shows that teachers' questioning methods were likely to enhance the development of students' conceptual understanding. In five of the lessons observed, it was observed often. In nine lessons, it was rarely observed, while in two lessons, an adequate amount was observed. However, in three lessons, this action was not observed at all.

Table 10: Observation guide Checklist on PCK (Knowledge of Pedagogy and Methodology)

Statement	Not observed at all		Observed rarely		Observed an adequate amount		Observed often		Observed to a great extent	
	No.	%	No.	%	No.	%	No.	%	No.	%
The teacher demonstrated confidence in the way he/she explains accounting concepts.	1	4.8	2	9.5	2	9.5	13	61.9	3	14.3
The teacher spoke clearly and audibly.			1	4.8	1	4.8	16	76.2	3	14.3
The teacher organised teaching and learning activities sequentially and logically.			4	19.0			15	71.4	2	9.5
The teacher's questioning methods were likely to enhance the development of students' conceptual understanding/problem-solving.	3	14.3	9	42.9	2	9.5	5	23.8	1	4.8
The teacher presented new topics to the class through the lecture-style of presentation.	5	23.8	9	42.9	1	4.8	6	28.6		
The instructional methods and activities the teacher used reflect attention to students' experiences and readiness.	2	9.5	11	52.5	1	4.8	7	33.3		

Source: Field survey (2016)

In Table 10, it could again be seen that the lecture method was not often used by the Accounting teachers in teaching. In five lessons, it was not observed at all. However, in six lessons, it was often observed when Accounting teachers were presenting new topics to students. From Table 10, it could be seen that it was mostly not observed that the instructional methods and activities the Accounting teacher used reflect attention to students' experiences and readiness. This was known when out of the 21 lessons observed, 13 lessons representing 62 % showed that this action was either not observed at all or observed rarely. For the rest of the lessons, one was an adequate amount and seven was observed often.

Knowledge of learners

From the results presented in Table 11, it could be seen that out of the 21 lessons observed, 13 lessons show that the instructional strategies and activities used in these lessons clearly connect to students' prior knowledge and experience. In four lessons, it was an adequate amount that was observed while in four lessons, it was observed rarely. This means some teachers did not pay so much attention to students' prior knowledge. It was observed that the instructional strategies that the Accounting teachers used during the 21 lessons observation did not enhance students' abilities to engage with important concepts and principles in accounting. This was because 10 lessons show that this strategy was rarely observed during the lessons observation. Although in 10 lessons, it was often observed and in one lesson this action was also observed to a greater extent, the 10 lessons that were rarely observed show that much attention is not given to students by these Accounting teachers when it comes to engaging with important concepts and principles in Accounting.

The engagement of all students during the instructional session is very paramount when teaching. Out of the 21 lessons observed, it was in only one lesson that the Accounting teacher engaged all the students in the lesson. In three lessons, it was often observed and an adequate amount was also observed in other three lessons. However, in nine lessons, this activity was rarely observed and in five lessons, it was never observed at all. There is no one best way of solving a problem. However, there are several alternatives in solving problems. Most of the lessons observed by me indicated that Accounting teachers did not really encourage students to seek and value alternative modes of investigation or of problem-solving in their lesson. This was made evident when out of the 21 lessons observed, it was only in one lesson that this action was not observed at all, while in 15 lessons it was observed rarely. An adequate amount was observed in a lesson while in 3 lessons, it was often observed. It was just in one lesson that I observed to a great extent during the observation.

The evidence of the Accounting teacher devoting enough time in the classroom for the Accounting students to reflect on their own learning process (what and how they are learning and how to regulate themselves) was rarely observed in 14 lessons. In two lessons, it was not observed at all while in 3 lessons, it was often observed. In knowing the learner, the Accounting teacher needs to select content that is built on the previous knowledge of the students. Table 11 also portrays that during the observation of the 21 lessons, it was often seen that the content selected by the teacher built on previous knowledge of students in 11 lessons. In two lessons, it was observed to a great extent. Meanwhile, in eight lessons, it was observed rarely.

Table 11: Observation guide Checklist on PCK (Knowledge of Learners)

Statement	Not observed		Observed rarely		Observed an adequate amount		Observed often		Observed to a great extent	
	No.	%	No.	%	No.	%	No.	%	No.	%
The instructional strategies and activities used in this lesson clearly connected to students' prior knowledge and experience.	4	19.0	4	19.0	4	19.0	12	57.1	1	4.8
The instructional strategies enhanced students' abilities to engage with important concepts and principles in accounting.	10	47.6	10	47.6	10	47.6	10	47.6	1	4.8
The teacher involved all students in the lesson (hesitant learners, etc.).	5	23.8	9	42.9	3	14.3	3	14.3	1	4.8
The lesson encouraged students to seek and value alternative modes of investigation or of problem-solving.	1	4.3	15	71.4	1	4.8	3	14.3	1	4.3
The teacher devoted enough time in the classroom for the students to reflect on their own learning process (what and how they are learning and how to regulate themselves).	2	9.5	14	66.7	1	4.8	3	14.3	1	4.8

Source: Field survey (2016)

Knowledge of curriculum

From Table 12, out of the 21 lessons observed, seven of the lessons observed indicated that the Accounting teacher used a variety of presentation techniques to make lessons vivid and memorable. This was not observed in 2 lessons at all and in 10 lessons, it was rarely observed. However, in two of the lessons observed, the use of varieties of presentations was observed in an adequate amount. The use of appropriate TLRs, and linking them to students' previous knowledge and lesson objectives at the key stage of the lesson was not observed at all in three out of the 21 lessons observed. In Seven lessons, this action was observed rarely. However, in six of the lessons, I also observed this statement quite often while to a great extent, only one of the lessons was observed.

The Accounting teachers' information presented on the chalkboard or whiteboards were accurate. This was observed often in 14 of the lessons. To a great extent, two of the lessons observed show that the Accounting teachers' written content information was accurate. However, in five lessons, this action was rarely observed. The use of elements of accounting abstraction (e.g., symbolic representations, theory building) included in the lesson when it was important to do so was not observed at all in one of the lessons observed. In 13 of the lessons observed, the use of elements of accounting abstraction was rarely observed. In four of the lessons, it was often observed while in just one of the lessons, it was observed to a greater extent.

Table 12: Observation guide Checklist on PCK (Knowledge of Curriculum)

Statement	Not observed		Observed rarely		Observed an adequate amount		Observed often		Observed to a great extent	
	No.	%	No.	%	No.	%	No.	%	No.	%
Knowledge of curriculum										
The teacher used a variety of presentation techniques (e.g., visuals, drama, stories, use of imagery, etc.) to make lessons vivid and memorable (presenting declarative information)	2	9.5	10	47.6	2	9.5	7	33.3		
The teacher used appropriate TLRs, linked them to students' previous knowledge and lesson objectives at the key stage of the lesson.	3	14.3	7	33.3	4	19.0	6	28.6	1	4.8
The teacher's written content information was accurate (i.e. information is written on board and in hand-outs).			5	23.8			14	66.7	2	9.5
Elements of accounting abstraction (e.g., symbolic representations, theory building) were included when it was important to do so.	1	4.8	13	61.9	2	9.5	4	19.0	1	4.8

Source: Field survey (2016)

Knowledge of subject matter or content

I also observed how appropriate Accounting teachers adopt PCK in teaching certain topics in class. Specifically, the content or subject matter knowledge was considered. From Table 13, it could be seen that out of the 21 lessons observed, it was just in two lessons that I observed to a great extent that the teacher started the lesson by sharing the learning goals with the students and also checked if they had become aware of them. While in nine lessons, it was rarely observed, in 10 lessons, it was not observed at all. It was observed that out of the 21 lessons observed, in 10, the Accounting teachers did not at all clarify main points along the lesson objectives while teaching. In seven of the lessons, this was rarely observed and in three lessons, it was observed in an adequate amount. However, it was only in one lesson that I observed to a great extent that the Accounting teacher clarified main points along the lesson objectives stated.

The content knowledge of the teacher influences how the teacher stimulates his/her students' interest in teaching. If the teacher knows what he/she is talking about, engaging students in the course of teaching with activities and thought-provoking questions that will capture students' interest is paramount. It was observed that in two lessons, the Accounting teachers began the lessons and units with engaging hooks (thought-provoking activities or questions) that captured students' interest and activate their prior knowledge. This was observed to a greater extent. In four of the lessons, this action by the Accounting teacher was often observed and was also observed adequately in three of the lessons.

Table 13: Observation guide Checklist on PCK (Knowledge of Subject Matter or Content)

Statement	Not observed at all		Observed rarely		Observed an adequate amount		Observed often		Observed to a great extent	
	No.	%	No.	%	No.	%	No.	%	No.	%
The teacher started the lesson by sharing the learning goals with the students and checked if they had become aware of them.	10	47.6	9	42.9						
The teacher clarified main points along lesson objectives.	10	47.6	7	33.3	3	14.3			1	4.8
The teacher began lessons and units with engaging “hooks”—thought-provoking activities or questions that capture students interest and activate their prior knowledge.	6	28.6	6	28.6	3	14.3	4	19.0	2	9.5
After the lesson and before the teacher tested the students the teacher devoted some time to look (together with the students) for the unclear points and help them to prepare for it.			7	33.3	2	9.5	12	57.1		
The significance of the accounting content, including how it fits into the “big picture” of the discipline was made explicit to the students.			3	14.3	1	4.8	15	71.4	2	9.5
Content delivered through direct instruction by the teacher was consistent with deep knowledge and fluidity with accounting concepts.	1	4.8	2	9.5	1	4.8	15	71.4	1	4.8
The teacher’s depth of subject matter knowledge was evidenced throughout the lesson (i.e. fluid use of examples, questioning strategies to guide student learning, discussions and explanations of concepts, etc.).			4	19.0	3	14.3	11	52.4	3	14.3
Appropriate connections were made to other areas of accounting, to other disciplines, or to real-world contexts.	1	4.8	15	71.4	1	4.5	4	19.0		

Source: Field survey (2016)

However, I did not observe these activities by the Accounting teacher in 6 of the lessons observed and in another 6, it was rarely observed. It was often observed in 12 lessons that, unclear points were explained by the Accounting teacher together with the students after the lesson and before the test was administered. This action by the Accounting teacher was adequately observed in two of the lessons. It was, however, rarely observed in seven of the lessons. Notwithstanding this, the significance of the accounting content, including how it fits into the “big picture” of the discipline, was made explicit to the students.

As shown in Table 13, this was observed very often in 15 lessons and to a great extent, it was observed twice. It was only in one lesson that this action was adequately observed. However, in three lessons, it was observed rarely. Very often, it was observed in 15 lessons that content delivered through direct instruction by the teacher was consistent with deep knowledge and fluidity with accounting concepts. However, in one lesson, this was not observed at all.

Table 13 also indicates that in all the 21 lessons observed, it was observed to a great extent in three lessons that the teacher’s depth of subject matter knowledge was evident throughout the lesson (i.e. fluid use of examples, questioning strategies to guide student learning, discussions and explanations of concepts, etc.). In 11 of the lessons, it was observed often that the Accounting teachers’ depth of subject matter was evident. However, in 4 of the lessons observed, it was rarely observed that the Accounting teachers’ depth of subject matter was not so much evident throughout the lesson. Accounting teachers who have knowledge of content are made evident when they are able to make connections to other disciplines in the course of teaching to explain concepts to students. Fifteen lessons observed out of the 21 lessons indicated that

Accounting teachers rarely made appropriate connections to other areas of accounting and to other disciplines and also to real-world context in the course of teaching. It was only in 4 lessons that I observed often that Accounting teachers made appropriate connections to other areas of Accounting, other disciplines and to the real world contexts.

Qualitative Results on Pedagogical Content Knowledge of Accounting Teachers

Teaching is itself a contrivance, an event that is structured and planned. This means it is a process affected by the parameters and constraints of time. From observation, it was very difficult for some teachers to predict the length of the activity. This was because most of the Accounting teachers did not have a well-documented lesson plan which could have stipulated the various activities and the time to spend on them. Hence time management was a problem with some of the teachers. However, some of the teachers set a good example which is worth mentioning. They handled timing and pace well by considering a number of factors, like the difficulty of the task, and the level of the students.

An important aspect of effective teaching is the ability with which a teacher can move in and out of these various roles and enable learners to do the same. The flexibility with which the teacher can move in these roles depends on the teacher's understanding of the objectives of different stages of a lesson and a clear-cut of what the various corresponding roles of learners and teachers are. Some of the Accounting teachers made use of a focused instructional cycle which was the Presentation-Practice-Production style of lesson. In here, I observed that wherever in the lesson the production phase occurred (e.g.

students made a sentence and gave examples which related to what they were being taught), the relative and interconnected roles of teacher and learners remained as facilitator to producer or guide to communicator (e.g. the teacher gave tips for helping weak students). In the various lessons I observed, I realised that most of the teachers' style of presenting the lessons varied sometimes. For example, the production stage may come before the presentation whenever the teacher wants to establish areas of need and motivation.

Some of the teachers started the lesson by presenting the topic. From the very beginning, they demonstrated an enthusiasm for teaching. Some of them seemed friendly and relaxed and their presentation style helped in adequately addressing the lesson's introduction to meet all student levels of the class. The Accounting teachers were confident and displayed good subject knowledge. Some of them provided alternative and detailed presentations while others did not. They thus stuck to what was in the textbooks.

Most of the teachers used various illustrations to promote understanding. They displayed mastery of the content knowledge. They dwelt on the entry behaviour of students to present facts on the topic. In most cases, they used practical examples to illustrate the key concepts and accompanying terminologies. They showed mastery of the subject matter. Often, throughout the lesson, some Accounting teachers referred students to concepts taught and learned in earlier lessons to aid transfer of learning to facilitate understanding while others did not. This made the Accounting students to be focused, organized and comported. Almost all the Accounting teachers observed were particular about how terminologies in accounting are pronounced. They displayed practical knowledge of the subject and facilitated it in that manner.

Though the Accounting teachers were audible during the instructional encounter, many of them talked to the board whilst writing on the board.

In teaching, the materials used depend on goals, input, activity, roles and setting that the lesson wishes to achieve. In a particular lesson I observed, neither did the Accounting teacher prepare any hand-outs to students nor did the students use any textbooks. However, the teacher was really prepared as he never referred to any material but taught the lesson in an orderly fashion. The lessons delivered were methodically presented.

In most of the lessons I observed, the instructor used two types of resources or instructional materials: the available textbook and in a rare case hand-outs. Relevant to the topic as it was, the hand-out was supposed to support and reinforce the learning achieved in the preceding activities. In some of the lessons, the teaching resources were in perfect tune with the lesson objectives. At this level, I was expecting the instructor to vary his/her resources further by using more visual aids such as; powerpoint slides, prompts, authentic pictures with comments, other relevant learning materials. In some of the lessons, I observed, sticking to the textbook most of the time almost drove the classroom atmosphere to a final fadeout. Students became motivated when the instructor asked some of their colleagues to perform a role-play. Most of the teachers' behaviour in the classroom showed that they were not aware of the pedagogical importance of varying instructional resources and devising more creative strategies of teaching, and bringing real-life situations into the classroom.

Due to the poor illumination in some of the classrooms, students had difficulty in reading from the whiteboard as the sun reflection on the board made reading the board presentations problematic. In spite of this, the whiteboard was

judiciously used by the Accounting teachers. Their presentations on the whiteboard were bold and neat. While some of the writings on the board were too small to read, others were illegible. Notwithstanding these, some of the whiteboards were too small in size to contain the lengthy accounting presentations. Thus, students had to keep up with the teachers always as the teachers had to often rub previous presentations to make way for new ones. This always compelled students to focus attention on writing instead of focusing on the understanding of the lesson.

Interview with accounting teachers: PCK

It seems imperative that the development of teaching skills in teacher education is an indispensable condition to the teaching practices of an Accounting teacher. The Accounting teachers interviewed indicated that in the teaching of accounting, presentation skills or the pedagogy which stimulate students' interest and their active participation in the learning process are very essential. The Accounting teachers added that the teacher's pedagogy responds to developments in the classroom as it occurs. All the Accounting teachers interviewed agreed that the Accounting teacher, as it requires, needs to possess the pedagogy which conveys mastery of the material. Also, the teachers need to objectively display their content knowledge of the topic they teach and also instilling professionalism, and engaging students in different learning styles during the instructional session are important concepts to talk about.

In the view of most Accounting teachers, it came out clearly that there is an immense difference between knowing about a topic (content knowledge), and knowing about the teaching and learning of that topic (PCK). The Accounting teachers indicated that some knowledge about teaching and

learning accounting is specific to the particular subject matter. The skills of teaching overhead analysis or bank reconciliation, for example, are different from that of teaching material control or partnership account.

How do you match the lesson with the objectives that you set in your own view?

During the post-observation interview, Accounting teachers were asked how they matched the lesson they just delivered with the objectives they stated in their lesson plan. All the Accounting teachers responded positively that the objectives they set for the class were achieved. Such confident and motivated Accounting teachers displayed collegiality as evident in the following quotes:

“Per the participation of the students, I can say that I have actually achieved my aim”.

“Actually we achieved our aim in that I realized most of them were not in the class. So in order not to leave them out ... the question I gave them for group work is similar to what they solved. So those who had broad knowledge about what we did yesterday could even help their colleagues and I think most of the issues raised were effected during the teaching – most of them so I am happy”.

Another teacher also made it clear that he has been able to disabuse the students' minds about the conception that they previously had. This he indicated by saying:

“Previously, students thought that when we talk of overheads they mostly think of that we have in Accra like Kaneshie overhead, etc. But now they know that overhead means something else as in Cost Accounting; so I've been able to achieve that target. And also they are

able to prepare the overhead analysis sheet so I believe I've been able to achieve that target set".

What did this lesson tell you about what your students are learning in Accounting?

Accounting teachers were asked what they think their students still need to learn as far as this lesson was concerned. This, they believed, could be achieved if Accounting teachers are guided by lesson objectives. One Accounting teacher elicited the advantage of giving your students prior notice of what they will be learning before they come to class. He answered by saying:

"...this shows that normally for a lesson to be well taught and understood, we always expect teachers to at least give students some prior notice on the topic they want to teach so that the students themselves get prepared before they come to class. And by that, they should be able to contribute to the discussion. And because I did that the lesson somehow became enjoyable for the students".

However, one teacher indicated that his students still need a lot to learn when it comes to the lesson he just taught. Per his submission, he does not give students any pre-lesson preparation before he ends his lessons. Students, thus find it difficult to grasp the content when especially they are learning a particular topic for the first time. An Accounting teacher supported this when he said:

"Though my students are learning, they only learn what I have taught them. It is better to learn or read ahead; like the next topic, we will be treating. But they only learn what has been taught. They don't do any extra learning or reading as in those untreated topics. This is really a challenge. Although am encouraging them, am still not there yet".

What adjustment did you make during the lesson to suit your students?

Making adjustment as far as your lesson planning for the day is concerned is very paramount. This is so because of individual differences in lesson assimilation. There were varieties of comments generated from Accounting teachers just by this relatively simple question, but repeatedly, the voices replied that lack of students understanding of the topics being treated was the dominant reason for adjusting the lesson. Most of the Accounting teachers indicated that they needed to change their teaching methods when they realised it wasn't working during an instructional session.

"Yes, [I made some adjustments]. I had wanted to solve three questions but because they were not getting the concept, I had to take time to explain and explain over and over for them to get it".

"Yes, I did because before we start the lesson I was thinking that most of the things we were coming to do they already know since they did that in their previous class. But I realized most of them have forgotten so I had to go back to revisit those things before I start".

"Yes, [I made some adjustment.] For instance, when that student prepared the payroll for the overhead analysis sheet I was able to quickly refute that with the fact that this is how we prepare the overhead analysis sheet instead of the previous topic's style which is the payroll. So I was able to do something like that".

"Ok, I came with the intention to teach a new topic 'Errors' but I realized from their facial expression, especially those who were absent were confused. So quickly, I had to repeat certain things to bring them at par and then I think it has helped".

“When I started I wanted to use the lecture method. But I realized they didn’t understand so I started asking them questions. So after asking those questions and the feedback I had, there was the need to change the method”.

There was the need for the adjustment to be made by the Accounting teachers during the instructional session. This was as a result of Accounting teachers coming to terms with contingent realities of the classroom interaction. The discrepancy between what is planned and what actually happens does not always mean that lesson plans are faulty renderings of classroom realities. They can still represent organised and logical schemes. However, adjustments need to be made to ensure that all students understand what is being taught.

What did this lesson tell you about what your students' still need to learn as far as what you taught was concerned?

An Accounting teacher’s ability to know what his/her students need to know about the topic he/she teaches is very important. When Accounting teachers were interviewed as to what they think their students need to know, one of the most prominent themes that emerged was that of giving out more practice questions to students.

“I think the objectives of the lesson were achieved. But the students need to solve more questions to grasp it totally with ease without the help of a teacher”.

“It is a wake-up call on us the teachers. The students still need the basics of accounting. They intend to forget the basics and this is not helping out all”.

From the interview, it was made clear that many Accounting students still lack the basis of accounting. It becomes a little bit difficult when they need to apply those basic concepts. The Accounting teachers lamented they always have to go back to recall what they have already taught them which actually affects the instructional time. One teacher explained:

“Sometimes you ask one question and you realize that the person doesn't have the background knowledge so you have to go back to the basis and bring the person from that level before the understanding comes”.

Many of the Accounting teachers interviewed indicated that the syllabus they used was in line with what was expected of them. However, there were deviant voices that held opposite opinions. Some teachers indicated the following:

“For me, I think the syllabus is dead. The syllabus now does not align itself with current accounting standards like the IAS and IFRS. It is far away because of issues of receivables and payables, we still use debtors and creditors when in modern accounting it is receivables and payables; it is income statement but we still use trading, profit and loss account. So it is a world apart and because students are tested on the syllabus those of us who have had some exposure (who have furthered our studies) we find it difficult to introduce that into mainstream academic work. Though we educate the students on these changes we can't really incorporate into whatever we teaching because they go to [write their] examination and it is different. Who knows maybe the examiner marking isn't conversant with these new standards. So for me, I think those who draw up the syllabus should incorporate IAS and IFRS into the

mainstream syllabus. So that when they come to the university it is not like here is a different world and that is also a different world so the transition becomes so smooth”.

In connection with the Accounting teachers’ content knowledge as far as the syllabus is concerned, there is still more room for improvement, especially, with the Financial Accounting syllabus. Another teacher also added his voice to the issue about the need to rewrite the syllabus. He said:

“Students who complete SHS some go to the tertiary institutions. You realize that what we teach them here sometimes may be different from what they learn in the tertiary institutions. Ghana has now adopted IFRS and IAS in preparation of financial reports. This should be taught in the secondary schools so students will build on it when they get to the tertiary institutions. Because there are some terminologies we use here when you go further there are no more used; [for example,] creditors and debtors becomes payables and receivables; fixed assets becomes non-current assets. Am just proposing that authorities will see this and do something about it”.

The lack of updated syllabus was made evident when Accounting teachers were asked if they had heard about the IFRS or IAS. It was surprising when some of the Accounting teachers interviewed did not know anything about the International Financial Reporting Standard (IFRS). These were some of the responses that came up:

“I don’t know too much about it; I learnt it talks about the standards in accounting”.

“Oh no, I don’t know about that”.

“Absolutely not all, but am abreast with the one that is peculiar to the SHS ... we use them so I am aware of them and as and when they change it too, we get the information through the internet”.

“I don't know too much about it, though I have heard it before”.

There were, however, few Accounting teachers who had heard of the IFRS and were conversant with it. One Accounting teacher indicated that he had heard about it and was conversant with it. However, when he was asked if he was implementing it in his class, this is what he said:

“Well, the ... with our new syllabus erh the syllabus that we were using we are not using IFRS. Even this one when you don't do advanced courses or if you came from the university long time ago you won't be able to know that one. Because we are currently on the system and we are doing advanced courses that is why I got to know about it. GES too does not provide any capacity building for teachers so if you don't do your own personal teaching and advanced courses you will not be able to use the IFRS”.

Aside from the above, one Accounting teacher gave a remark that when applied will be of help to policymakers. He said:

“I want policymakers to know that things are changing in the outside world. We should not allow students to be studying the old stuff. For example, stock, for instance, is captured in IAS as inventories but in our syllabus, we still use stock instead of inventories. The syllabus needs to be revisited”.

Discussion of Results on Pedagogical Content Knowledge of Accounting Teachers

Data from the study were analysed to ascertain the appropriateness of PCK adopted by SHS Accounting teachers in teaching Accounting in Ghana with the intent of answering research question two. The present study revealed a number of PCK strategies Accounting teachers adopted in teaching accounting at the SHSs. Particularly, it became clear that Accounting teachers agreed to have confidence that the content they teach their students is in line with the acceptable accounting principles. Their confidence was also shown when they presented the content to the students. Accounting students also rated the confidence that their teachers exhibit when teaching them as the main strategy their teachers adopted when teaching them. Across all the data collected (through questionnaires, interviews and observation), it was made evident that Accounting teachers' confidence level was high.

I observed that Accounting teachers showed confidence when it comes to presenting issues in accounting. The Accounting teachers demonstrated enthusiasm for teaching and seemed friendly and relaxed without any pressure. This helps the presentation style to address the lessons and issues bothering the students. This finding relates strongly to what Childs and McNicholl (2007) indicated that an "accounting" teacher who knows the content or subject matter and has the pedagogy is able to deliver. This may be evident in the way he/she is able to skilfully lead free-ranging class discussions of content or the topic under discussion.

Osborne and Simon (1996) supported this by indicating that there is a clear evidence to suppose that teachers who lack specialist subject content

knowledge lack confidence and that this has real implications on their planning and teaching. Harlen and Holroyd (1997) also supported this assertion that teachers with poor confidence resort to a more closed and constrained pedagogy, with the result that their teaching can have severely limited effects on students' learning. Several studies (Appleton, 2003, 2006; Harlen & Holroyd, 1997) have highlighted that teachers with limited subject matter knowledge also resulted in low confidence in teaching. Childs and McNicholl (2007) also supported this finding that when subject content knowledge is more secure, the teacher is better able to match content with the explanation given to students.

Another finding of the study indicated that Accounting teachers had a clear and audible voice when teaching. From all the data gathered from Accounting teachers, students, an observation made and the interviews conducted, it was made clear that Accounting teachers' voice quality was high and that all students could hear the teacher as he/she teaches students in the class. Teaching skills which the Accounting teacher possesses are of very much importance. Shahini and Daftarifard (2011) indicated that teaching skills of which clear and audible voice are included was viewed by learners as the most influential characteristic of a teacher. In the works of Kizlik (2015) on direct teaching, he mentioned communication in the classroom as an element of promoting students' learning. When students cannot hear their teachers clearly during an instructional session, it affects their performance because they will not hear what the teacher says and what they are to do.

According to Accounting teachers' survey from the current study, it was revealed that Accounting teachers take into account prior knowledge of the

student and at the same time ensure that instructional strategies and activities used in the lessons are connected to students' prior knowledge and experiences. However, this statement was recorded as part of the least strategies that Accounting students believe their teachers adopt when teaching. They believe their teachers do not take their prior knowledge (things that they are familiar with) into consideration when teaching them. However, based on the observation made during the instructional session, I found out that Accounting teachers take into consideration the prior knowledge of the students. Often, throughout the lesson, some Accounting teachers referred students to concepts taught and learned in earlier lessons to aid transfer of learning to facilitate understanding. This made the Accounting students to be focused, organized and comported. It is important to note that not all the lessons observed that Accounting teachers were so much keen in that.

This finding supports the works of other researchers such as Golub (1988), Graves and Sunstein (1992) and McLaughlin and Talbert (1993) that teachers instruct each student by drawing upon the knowledge and experiences that students' already possess. Marks (1990) also highlighted the importance of prior knowledge of students by indicating that a teacher makes decisions about what learning activities and teaching strategies to use when teaching students by depending on their previous experiences. The finding of this study is in line with what Svinicki (1999) advocated that prior knowledge, cognitive processing, must be carefully considered when planning instructions. The IAE (2000) research also supports the finding that the best teaching practice is achieved by showing students the relationship between the past and present

learning which increases its depth and breadth. By this, the researchers were stressing the importance of prior knowledge of students.

The current study also found out that the PCK Accounting teachers adopt in teaching accounting included employing instructional strategies that enhance students' abilities to engage with important concepts and principles in accounting. Although Accounting teachers indicated that is what they do, this strategy was not quite observed in their lesson delivery. The teaching and learning methods that one employs helps him/her to engage students during instructional sessions. This also helps the teacher to highlight important concepts and principles. Though not quite observed, when Accounting teachers were interviewed, they indicated that the teaching methods they use help them to engage students during the instructional session.

The lecture method was not used when Accounting teachers were observed and that was also rated among the least appropriate ways for teaching certain topics in accounting. The goal of any learning strategy may be to affect the learners' motivational or affective state or integrate new knowledge. This finding contradicts what Davis and Sorrell (1995) indicated that careful sequencing, monitoring and control of learning process raise the learning rate. This is because, in this study, most of the Accounting teachers did not engage themselves so much in instructional strategies that enhance students' abilities to engage with important concepts and principles in accounting.

Researchers such as Ball and Bass (2000), Borko and Putnam (1996), Carpenter et al. (1988) and Shulman (1986, 1987) refer to teachers' knowledge of how to organize and represent particular topics or issues to facilitate students' understanding and learning. This therefore means, teachers, especially,

Accounting teachers, are expected to know how accounting concepts, principles, assumptions and laws are developed and the connections between them, the teaching goals for different class levels, the needs of their students, and the appropriate teaching strategies for them. Riccio and Sakata (2008) are also of the view that teaching methods can influence the development of several social intellectual abilities. This explains that the teaching strategies or methods used today by Accounting teachers must provide opportunities for self-development and integrate content learned with real-world experiences. This assertion was also supported by Turner et al. (2006). However, the finding of this study contradicts these findings.

Lindblom-Ylänne et al. (2006) indicated that researchers have different views of the stability of approaches or methods they adopt to teach. Prosser and Trigwell (1996; 1999), as well as Samuelowicz and Bain (2001), emphasised the contextual and dynamic nature of approaches or methods to teaching. They were of the view that the same teacher may sometimes use features typical of student-centred teaching and sometimes features typical of teacher-centred teaching, depending on the teaching context. This means the instructional strategies that the teacher will choose should be the one that will address the need of the learner. Albrecht and Sacks (2000) supported these researchers by indicating that there is the need to change instructional or teaching methods as and when needed.

Marcheggiani et al.'s (1999) findings indicated that the instructional strategies do not have any influence on the understanding and performance of students. However, a study by Edwards (2005) contradicts this finding that students whom the right teachings are used for perform better and their

understanding and engagement in class are also enhanced. Accounting Education Change Commission (AECC) also highlighted that well-chosen teaching methods or instructional strategies vary with circumstances. Assessment instrument must be suitable for both goals and the progress of the course. It must also have an educational component, which is set in the student's mind what is most important to learn, to think of a problem, identify weaknesses to be corrected and strengthen the required skills.

The study also found out that devoting enough time for students to reflect on their own learning process was among the least strategies that Accounting teachers adopted when teaching their students. This confirmed what I observed during instructional sessions. Hardly do you see Accounting teachers devoting enough time for students during the instructional session. This as well buttresses the point why Accounting teachers do not encourage students to seek and value alternative modes of investigation or of problem-solving. During the observation, this was not really observed during the instructional process. When Accounting teachers were interviewed, they indicated that the time allocated for the teaching was not enough for them so they do not encourage that.

The works of Bonwell and Eison (1991), Michel et al. (2009) and Yoder and Hochevar (2005) highlighted the benefits of active or experiential learning as a student-centred approach to teaching. This includes any technique that involves the students in the learning process and holds students responsible for their own learning. This means teachers are encouraged to motivate the students as far as teaching and learning are concerned. Teachers concerned help students get through rough times and keep on working. This is what is expected of the Accounting teacher, which in this study, was not the practice.

Nicol and Macfarlane (2006) also highlighted the need for students to have frequent opportunities to perform and receive suggestions for improvement. They added that at various points during the instructional period, and at the end, students need chances to reflect on what they have learned, what they still need to know, and how to assess themselves. Kizlik (2015) also buttressed the importance of devoting enough time for students to reflect on their own learning. This strategic learning is, in effect, a highly probable outcome of strategic effective teaching. This means strategic learning helps students to construct their own meaning and in the process become aware of their thinking during an instructional session. From the observation made, it was clear that time management was a problem for the Accounting teachers. Hence, they did not have enough time for instruction, not to talk of giving students enough time to reflect on their own learning.

Another major finding that is worth mentioning is the use of appropriate TLRs or TLMs during an instructional session. Though this was not mentioned as the main strategy that Accounting teachers used in teaching certain topics in accounting, it needs to be addressed. Although Accounting teachers agreed to its usage in the class, when observed, most of the teachers' behaviour in the classroom depicted that they were not aware of the pedagogical importance of varying instructional resources and devising more creative strategies of teaching, and bringing real-life situations into the classroom. However, those who were using the TLMs or TLRs were expected to vary them when required but they did not vary them. Grossman (1990) identified that knowledge of curriculum materials available for teaching a particular subject matter and

knowledge of instructional strategies and representations for teaching particular topics are of the teachers' PCK.

Riccio and Sakata (2008) also highlighted the importance of TLRs as it serves as a source of motivation to the students and this has an effect on students' performance and learning in the teaching of Accounting. They explained that tying Accounting concepts to career applications can be used successfully in introductory Accounting classes. The more the students realise that these Accounting concepts and their professional skills can be applied to their careers, the greater their interest and motivation will be in the class. They will also show a greater commitment to becoming an accounting professional. This can only be achieved when Accounting teachers are committed to the use of the appropriate TLRs during instructional sessions.

Duan (2011) also encouraged that a reasonable proportion of different practices, methods, teachers with adequate practical experiences and financial support should be provided in developing the learning and working abilities of students. The practice of students going on the excursion is encouraged. However, from the interview conducted in this study, Accounting students do not have the luxury of going on excursion due to financial constraint. The students are therefore denied the benefit of knowing what actually goes on in the job field.

AECC's outline on TLRs indicated that the use of well-designed materials is essential because they increase the skills of presentation, satisfy course objectives, and are consistent with current development and new technologies in the field of accounting. It also creates a base upon which continued learning can be built. Again, it challenges students to think to give

them tools to solve problems (Swain & Stout, 2000). The findings of Shahini and Daftarifard (2011) also supported that if teachers want to be successful in their teaching, they should heed their teaching techniques. This means teachers should pay much attention to the instructional materials that they use in the classroom. The findings of Hassard and Dias (2013) also support that Accounting teachers could employ the use of expository instruction, which is the use of an expert (TLRs or resource person) to present information in a way that makes it easy for students to make connections from one concept to the next.

Another finding of the study was the use of elements of abstraction like symbols, or representation when it was important to do so. This was rarely observed during the observation. However, from the interview conducted, Accounting teachers indicated that with the absence of the right teaching and learning materials, they use other things in representing the real thing which makes the lesson understandable to the students. One could infer from this that if Accounting teachers had the appropriate teaching-learning materials to use, it would not be difficult for Accounting students to understand the concepts and principles in accounting. Bangert (2004) supported that the use of good examples and models do not only clearly communicate instructor expectations but it also provides students with challenging assignments that could be successfully completed. That means Accounting teachers are supposed to create an array of learning activities that would allow multiple opportunities for demonstrating knowledge and skill proficiencies. However, this was absent in the current finding of the study. The diverse range of learning preferences and

skills that will help learners in the classroom were not taken into consideration per the findings of this study.

The findings of Bucat (2005) contradicts this finding of the current study. Bucat (2005) indicated teachers' demonstration of knowledge of that subject matter as a prerequisite to teaching. That is by way of being able to generate representations and design instructional strategies to engage students and make concepts understandable for students. Hassard and Dais (2013) also added that if students simply learn one isolated idea after another, the subject-matter may appear arbitrary. It may also be useful to show how what is being learned solves problems that exist in the world outside school and that students are likely to meet in life. There is, therefore, the need for Accounting teachers to use elements of abstractions or representations that help build the theory that students have been taught. Mastropieri et al. (2007) are finding was in congruence to Hassard and Dais (2013) that the duty of the tutor is to explain concepts that students have difficulty understanding and also use alternative methods and examples to explain the content and help students to understand.

Another finding of the study worth discussing was the content knowledge that Accounting teachers exhibited during the study. It was observed that Accounting teachers' depth of subject matter knowledge was evident throughout the lesson. Also, the study found out that content delivered through direct instruction by the teacher was consistent with deep knowledge and fluidity with accounting concept. Most of the teachers observed displayed mastery of the content knowledge. According to Kind (2009), teachers' Subject Matter Knowledge (SMK) is one factor contributing to teaching 'successfully,' as this provides a basis from which PCK develops.

The current study supports what Kizlik (2015) and Childs and McNicholl (2007) indicated as a requirement for teachers to have command of the subject matter as close to a mastery level as possible when teaching. Accounting teachers, when observed, dwelt on the entry behaviour of students to present facts on the topic. In most cases, they used practical examples to illustrate the key concepts and accompanying terminologies. This supports what Ball and Bass (2000) found; that subject matter knowledge includes being able to relate particular Accounting concepts, Principles and Assumptions to others and explain or justify the reasons behind the accounting procedures explicitly to promote students' understanding.

Childs and McNicholl (2007) indicated that when subject content knowledge is more secure the teacher is better able to match the content of the accounting teaching explanation given with the teaching purpose of the explanatory episode. They showed mastery of the subject matter. Kizlik (2015) also added that the teacher must utterly understand the content whether the subject matter is at the elementary level, middle school level, high school level, college level or adult education level. Such understanding presupposes that the teacher "knows" more than the facts that describe the content. In effect, this also means that the Accounting teacher understands the structure of the content. The current study supports what Kizlik (2015) found that the Accounting teacher must understand each item of the content in more than one way.

Again, the current study is in support of what Laffin (2005) found; that Accounting teachers must master content and methodologies to convert scientific (accounting) knowledge into curricular knowledge. It also supports what Marks (1990) said that the subject matter knowledge is achieved through

transforming a particular piece of information to make it comprehensible to others. Although Accounting teachers observed had the content knowledge or subject matter, they did not make the students be aware of what is being taught and what they are expected to know at the end of the lesson. This observation buttresses the points that if lesson objectives are not shared with the students at the beginning of the lesson, it will be impossible to even clarify main points along the lesson objectives because students are not made aware of what they are expected to even achieve at the end of the lesson. Vendruscolo and Behar (2014) supported this assertion that it is not enough to know the specific content. Teachers must be able to know how learning occurs at every stage of the lesson and human development. Therefore, there is the need to clarify the main points along the lesson objectives.

This study, however, found out that the knowledge of the subject matter or content knowledge of many of the teachers was shaking. It was made evident that most of the Accounting teachers were not aware of the new accounting standards, that is, the International Financial Reporting Standards (IFRS). Some teachers who were interviewed said, *"I don't know too much about it; I learnt it talks about the standards in accounting."* *"Oh no, I don't know about that."* *"I don't know too much about it, though I have heard it before."* When Accounting teachers were questioned, they indicated that they were not in their syllabus. One teacher made this statement *"for me, I think the syllabus is dead. The syllabus now does not align itself with current accounting standards like the IAS and IFRS...."* However, as Vendruscolo and Behar (2014) recommended, it is important for accounting professors/ teachers to monitor innovative changes introduced in education and incorporate them or adapt them

to their pedagogical practice as well as develop new teaching skills to work in this scenario. De Jong (2000) and Van Driel et al. (2002) assert that good subject matter knowledge (SMK) helps Accounting teachers to be more aware of students' difficulties, although, of course, there could be other factors involved.

Classroom Assessment Methods

On the basis of how well Accounting teachers employ assessment methods that support their teaching in the SHSs in Ghana, research question three was posed. *“How well do the assessment methods employed by the Accounting teachers support the teaching and learning of Accounting?”*

Accounting teachers and students' view were sought on this question through questionnaires, interviews and observation.

Accounting Teachers' Survey

The views of Accounting teachers on how well they employed assessment methods during instructional sessions are presented in Table 14. From Table 14, the first assessment methods that Accounting teachers agreed to employ during the instructional session where the use of formal assessments (homework, classwork, test, etc.) that are consistent with their instructional objectives. This recorded a mean score of 3.33. The extent to which Accounting teachers agreed with each other on this assessment method was relatively high. Thus, the associated standard deviation was 0.61. It was the third lowest standard deviation that was reported with the assessment methods employed by Accounting teachers. With a mean of 3.31, the second assessment method employed by Accounting teachers was how Accounting teachers modified their lessons as needed when they realised their students did not understand what they were teaching them.

Table 14: Accounting Teachers' Survey on Assessment

Statement	SD		D		A		SA		Mean	STD
	No.	%	No.	%	No.	%	No.	%		
I use formal assessments (homework, classwork, tests, etc.) that are consistent with my instructional objectives.	1	1.2	15	18.5	46	51.9	33	40.7	3.33	0.61
I ask a mixture of factual and higher order thinking questions during the lesson.	12	14.8	20	24.7	35	56.8	19	23.5	3.03	0.69
I promote the practice of students assessing themselves on their tests (self-evaluation and co-evaluation).	14	17.3	10	12.3	36	44.4	21	25.9	2.79	1.02
I allow my students to work individually with the textbook to practice newly taught subject matter.	8	10.0	57	71.3	15	18.8	3.09	0.53		
My questioning strategies develop student conceptual understanding of important accounting content (e.g. emphasizing higher order questions, appropriately using "wait time," identifying prior conceptions and misconceptions).	8	10.0	64	80.0	8	10.0	3.00	0.45		
I use formative assessment effectively to be aware of the progress of all students.	5	6.4	44	56.4	29	37.2	3.31	0.59		
I usually modify my lesson as needed when I realise my students are not understanding what am teaching them through probing questions or another form of assessments.	6	7.5	46	57.5	28	35.0	3.28	0.59		
I give students immediate feedback when they need directions to proceed in the classroom.	17	21.3	5	6.3	31	38.8	27	33.8	2.85	1.12
I allow my students work individually with the textbooks to practice newly taught subject matter.										

Source: Field survey (2016)

This, they agreed, is done through probing questions or another form of assessments during an instructional session. However, there was a standard deviation of 0.59 with this mean score. This was the second smallest standard deviation obtained for all the mean scores for the assessment methods employed by Accounting teachers. This implied that Accounting teachers showed some level of agreement in respect of assessment methods they employed during an instructional session. According to Table 14, Accounting teachers also agreed to the fact that they give students immediate feedback when they need directions to proceed in the classroom. This recorded a mean score of 3.28 and a standard deviation of 0.59.

From Table 14, the last but one mean score recorded was 2.85. Most of the Accounting teachers ($n = 58, 72.6\%$) agreed that they allow their students to work individually with the textbooks to practice newly taught subject matter ($n = 22; 27.6\%$). Some of the teachers also disagreed with that statement. Accounting teachers' views deviated from each other with a standard deviation of 1.12. This standard deviation was the highest recorded in Table 14. The least assessment method employed by Accounting teachers, according to the results, was on the basis that they promote the practice of students assessing themselves on their tests (self and co-evaluation). This recorded a mean score of 2.63 and a standard deviation of 0.94. When compared with the mean of means which is 3.0 and its standard deviation of 0.7, it can be seen that though the majority of the Accounting students agreed to that statement, some of the teachers also disagreed. Their deviation was made evident with the SD that was recorded in Table 14.

Accounting Students' Survey

The views of Accounting students on the assessment methods that they believed their Accounting teachers employ when teaching them are presented in Table 15. According to the Accounting students, the first assessment method that they believed their teachers employ when teaching was that their teachers assess them based on what they teach them in class. With a mean score of 3.40 and a standard deviation of 0.78, most of the Accounting students agreed to that statement. The second mean score recorded based on the results presented in Table 15 was 3.33 and its associated standard deviation was 0.73. The majority of the Accounting students agreed that their Accounting teachers test them when they are teaching so as to know their level of understanding.

The last but one least mean score recorded in Table 15 was 3.08 and with a standard deviation of 0.78, Accounting students agreed that their teachers encourage the practice of the students assessing themselves on the lesson taught (self-evaluation and co- evaluation). This assessment method was among the least method chosen by Accounting students as what their teachers use in assessing them. The least assessment method, according to the results presented in Table 15 by Accounting students, also recorded a mean score of 3.04 and a standard deviation of 0.91. Though Accounting students agreed that their teachers allow them to work individually with questions from their textbooks when they teach new topics, this assessment method was the least method chosen by Accounting students. From Table 15, the mean of means is 3.2 and the standard deviation is 0.8. It could be seen that most of the Accounting teachers agreed to the methods that were employed but their thoughts deviated from each other.

Table 15: Accounting Students' Survey on Assessment used by Accounting Teachers

Statement	SD		D		A		SA		Mean	STD
	No.	%	No.	%	No.	%	No.	%		
My teacher tests me based on what he/she has taught me in class.	20	4.2	29	6.1	172	35.9	258	53.9	3.40	0.78
My teacher asks students questions that require straightforward answers and others that require us to think deeply.	20	4.2	46	9.6	179	37.4	234	48.9	3.31	0.81
My teacher encourages the practice of us assessing ourselves on the lesson taught (self-evaluation and co-evaluation).	24	5.0	57	11.9	254	53.0	144	30.1	3.08	0.78
After every lesson my teacher asks students to solve questions individually from our text books.	39	8.1	48	10.0	169	35.2	224	46.7	3.20	0.92
My teacher asks us questions that help us to understand concepts taught in accounting.	17	3.5	26	5.4	234	48.9	202	42.2	3.30	0.73
My teacher tests us when he/she is teaching so as to know our level of understanding.	15	3.1	31	6.5	215	44.8	219	45.6	3.33	0.73
When I don't understand what my teacher is teaching he/she brings in certain things that make me understand before he/she continues to teach the topic.	32	6.7	50	10.4	177	37.0	220	45.9	3.22	0.89
My teacher gives us immediate feedback when we need directions to proceed.	29	6.0	49	10.2	250	52.1	152	31.7	3.09	0.91
My teacher allows us to work individually questions from our text books when he/she teaches us new topics.	43	9.0	60	12.5	211	44.0	166	34.6	3.04	0.91

Source: Field survey, Bosu (2016)

Observation Checklist on Classroom Assessment of Accounting Teachers

On how well the assessment methods employed by SHS Accounting teachers to support the teaching and learning of accounting, 12 Accounting teachers were observed in 21 lessons. From the results presented in Table 16, it was often observed in 15 lessons that formal assessment used by Accounting teachers during accounting instructions was consistent with instructional objectives. It was rarely observed in three lessons that the use of formal assessment by Accounting teachers during the instructional session was consistent with instructional objectives. Accounting teachers often ask a mixture of factual and higher order thinking questions during instructional sessions. This was observed in nine lessons while in 7 lessons, this was rarely observed. It was not observed at all in 12 of the lessons observed that Accounting teachers promote the practice of students assessing themselves during instructional sessions.

From Table 16, the result also indicates that in 10 lessons, Accounting teachers rarely used questioning strategies to develop students' conceptual understanding of important accounting content. An adequate amount was also observed in 6 lessons. The use of Accounting teachers' formative assessment effectively to ascertain students' progress was also observed. Out of the 21 lessons observed, the use of this formative assessment effectively to assess students' progress was often observed in 10 lessons. Two lessons were observed to a great extent in the lessons and in five lessons, it was rarely observed. Accounting teachers modify lessons while teaching by asking questions to know the level of students' understanding. It was seen often in 10 lessons and in two lessons, it was observed to a great extent.

Table 16: Observation Checklist on Assessment

Statement	Not observed at all		Observed rarely		Observed an adequate amount		Observed often		Observed to a great extent	
	No.	%	No.	%	No.	%	No.	%	No.	%
Formal assessments (homework, classwork, tests, etc.) used by the teacher were consistent with instructional objectives.	1	4.8	3	14.3	15	71.4	2	9.5	2	9.5
The teacher asked a mixture of factual and higher order thinking questions during the lesson.	2	9.5	7	33.3	2	9.5	9	42.9	1	4.8
The teacher promoted the practice of students assessing themselves on their tests (self-evaluation and co-evaluation).	12	57.1	6	28.6	1	4.8	2	9.5		
The teacher allowed students to work individually with the textbook to practice newly taught subject matter.	13	61.9	5	23.8	2	9.5			1	4.8
The teacher's questioning strategies developed students' conceptual understanding of important accounting content (e.g. appropriately using "wait time," identifying prior conceptions and misconceptions).	1	4.8	10	47.6	6	28.6	2	9.5	1	4.8
The teacher used formative assessment effectively to be aware of the progress of all students.	1	4.8	5	23.8	2	9.5	10	47.6	2	9.5
The lesson was modified as needed because the teacher was able to "read" the students' level of understanding through probing questions or other assessments of students' understanding.	2	4.8	4	19.0	3	14.3	10	47.6	2	9.5
The teacher provided clear and descriptive feedback to help students refine their use of key skills and/or deepen their comprehension	1	4.8	5	23.8			15	71.4		
The teacher allowed the students to work individually with the textbooks to practice newly taught subject matter.	11	52.4	5	23.8	4	19.0			1	4.8

Source: Field survey (2016)

However, in 2 lessons, it was not observed at all. Out of the 21 lessons observed, it was often observed that Accounting teachers provided clear and descriptive feedback to help students refine the use of key skills and or deepen their understanding. However, in five lessons, it was rarely observed. These are all depicted in Table 16.

Qualitative Results on Classroom Assessment of Accounting Teachers

In assessing the students' level of understanding, I observed that in most of the lessons, the teacher-student interactions were not truly conducive to learning. Teachers were calling out only students they thought could answer their questions (when only brilliant students interact, the remaining others will end up by grasping only an insignificant amount of knowledge). In some of the lessons, the teachers relied almost entirely on the exercises provided by the textbook and its solution. Although some of the students were actively engaged in the activity and the class evaluation done by the teacher, their motivation could have been pushed further and their learning could have been made more evident had the Accounting teacher used another form of assessment rather than using what was in the textbook during the instructional sessions. This could be an oral evaluation, short exercises from other materials either than what the textbooks provided.

In some of the lessons, the Accounting teachers were equally sensitive to student's difficulty in understanding some aspects of the lesson. The Accounting teacher's comments to students provided sufficient information to successfully complete their tasks. Most of the teachers provided adequate feedback to students' questions. They also guided students to reflect on what had been taught and also encouraged students on their efforts and progress. In

the course of the lessons, the teachers asked intermittently whether students had any questions to ask. Most of the teachers were serious and business-minded. However, this was not in the case of all the lessons I observed.

In assessing the level of students' understanding and confidence, most of the teachers set the rules of engagement that the teacher was not supposed to answer every question posed by students but other students should attempt to answer such questions as well. This was done when questions asked were thrown back to the class for them to discuss. In other sessions, the participation of the students was reduced considerably as the teacher-dominated the lesson with lots of talking. In that sense, almost all the teachers responded to all questions posed by students without giving the class the opportunity to attempt some responses.

In some cases, students got involved in the lesson by undertaking some directed computations with their calculators. They displayed an understanding of the lesson through oral participation. But in other sessions, some teachers asked students to determine accounts involved in transactions noting those to be debited and others to be credited. Students participated enthusiastically. The teachers further stimulated deep understanding by asking students why they used specific terminologies in responding to some questions. In most cases, teachers interfered with students' responses by interrupting them with comments. Teachers ensured that students who asked questions were satisfied with the responses given by asking such students whether they were satisfied. Some teachers encouraged some low achieving students to assimilate the lesson.

Interview with Accounting teachers: Assessment

As instructional leaders in accounting lessons, Accounting teachers assume a strategic position to gauge the quality of accounting instructions. Hence, the inclusion of their views on the assessment method that they employ in assessing students during the instructional session. Accounting teachers, based on their responses to the interview questions, indicated that the classroom assessment helps them to find out what students are learning in the classroom and how well they are learning it. This is important because without knowing how well your students are learning, you will not know whether your objectives have been achieved or not. All the Accounting teachers unanimously remarked that well-chosen teaching methods and assessment devices which have to do with effective teaching methods, for example, case study, small group activities, vary with the circumstances (class size, the nature of the subject, skill or qualification that is being developed). Assessment instruments (exams, projects, oral test presentations, etc.) must be suitable for both goals and the progress of the course. It must have an educational component, which is set in the student's mind what is most important to learn, to think of a problem, identify weaknesses to be corrected and strengthen the required skills that we expect the students to develop.

The Accounting teachers indicated the various ways that they assessed their students in the classroom. They talked about the need for the constant practice of the subject in order not to forget the concepts and principles inherent in it. For instance, one Accounting teacher intimated:

“Accounting needs constant practice so if you are a student and you think you can read Accounting like any reading subject, you have gotten

it wrong. It can't work. Whatever is taught here should be practised at home. Even if I solve questions with you here, you have to go home and practice it at home".

Another teacher also added:

"Accounting is unlike a reading subject, so more practical questions should be given to the students. The more you practice, the more it becomes a part of you".

The Accounting teachers also gave the assessment techniques that they used in assessing their students in the class. Most of the teachers indicated class test, class exercise, group work as a way of assessing their students. One teacher remarked:

"I sometimes give them the assignment to take home during vacation. Also, as a school, we have a policy of writing a class test every month. Sometimes too I will also have to go out of my way; especially if I want to test how well they are getting a particular topic. Mostly in every two weeks, I organize a test. It could be an unannounced test or I give them prior notice. I give them objectives questions and I allow them marked themselves to see how they are faring. You write the answers on the board and you mark it yourself and you will know exactly what is happening. Then we do that, most of the times, they sit up because they don't want their friends to see that they are not doing well".

Whereas some Accounting teachers were promoting classroom assessment, others also had problems assessing their students. This was probably due to the fact that their classes were large. Large class size has a negative influence on

the kind of assessment they give to their students. Some of the teachers interviewed came out with this response:

“The usual thing is to give students classwork or exercise after every topic, but because of the class size it has really been difficult giving exercises every week or after every topic”.

Another thing worth noting was the revelation given by one Accounting teacher. He was of the view that assessment of students' learning should not be limited to only paper and pencil, rather he encouraged the use of oral assessment. He stated:

“I think in academia written exams is not the only form of assessing students. So what I also do is to assess students' orally sometimes. With that we sit in class then we throw questions out to the students and whoever answers is given 2 marks to serve as a motivation. So those who can't really write but can speak will also have some kind of benefit. This helps in building the confidence level of the students”.

Another Accounting teacher also expressed his dissatisfaction about the use of the written test in assessing students. He also encouraged the use of the oral test as well as students going on attachment even at the secondary school level. This, he said, will help the students to actually understand what they are being taught. He was also of the view that GES, in partnership with WAEC, should incorporate a practical form of assessing the students in Accounting. It should not be only paper and pencil form of assessment.

Discussion of Results on Classroom Assessment of Accounting Teachers

Research question three was raised to find out how well assessment methods employed by SHSs Accounting teachers support teaching and learning

of accounting. The findings from the research show that the assessment methods that Accounting teachers employ support teaching and learning. The study, therefore, offers more systematic evidence which might better guide practice and future research on how well assessment methods should be looked at when it comes to teaching and learning of accounting in the SHSs in Ghana.

The findings of the study reveal that formal assessments (homework, test, etc.) are consistent with the instructional objectives that the teachers set. Both Accounting teachers and students agreed to this that this method of assessment supports teaching and learning. From the classroom observation made, it was evident that Accounting teachers employ this strategy as they give assignments, classwork and class test. The interview conducted also brought to light the same factor. Biggs (2003) subscribes to the use of assessment by stating that it is important to align the learning outcomes with assessment tools and strategies. Black and Wiliam (1998) also supported this by saying assessment exercises should faithfully reflect the main learning aims and should be designed to evoke evidence about learning needs.

Marzano and Pickering (2007) also were in favour of a formal way of assessing students and they cited the use of homework as a good way of assessing students. Hanna and Dettmer (2004) justify this finding by suggesting that instead of trying to differentiate between formative and summative assessments, it is more beneficial to begin planning assessment strategies to match instructional goals and objectives at the beginning of the semester or term and implement them throughout the entire instructional experience. However, from the observation and the interview conducted, it was found that there was a limitation to this strategy. The classes were so large in size that the frequency

with which Accounting teachers gave out classwork or exercise and homework was limited. Although in this study, Accounting teachers employed the use of this method in assessing their students' learning, the rate at which they use it was limited.

One interesting thing that came out as the use of only formal assessment in assessing students was the use of oral assessment. From the interview, it was realised that the use of oral test will be of much benefit in assessing students. From the observation made, it was realised that many teachers do not actually think of building the students' self-confidence. If students are assessed with the oral method, it will help improve students' communication skills and as well improve their confidence level. This finding supports what Day (1998) found that written exam method was the method most relied upon by accounting instructors in the evaluation process. Other means of evaluating students such as class presentations by students, cooperative group exams, oral presentations, and case studies were found to have little importance in the evaluation process to this group of educators.

Honebein et al. (1993), as well as Messick (1994), also indicated the evidence of performance assessment that students with different levels of practical expertise might learn better with different kinds of assessments. Chickering and Gamson's (1987) study on good teaching practices indicated that students must talk about what they are learning, write about it, connect it to past experiences, and apply it to their everyday lives. Therefore, oral assessment should be encouraged. It, therefore, behoves that sticking to only the formal way of assessing students is not enough.

Another finding of the study also revealed that Accounting teachers modify their lessons as needed when they realise their students do not understand what is being taught. This is done through probing questions or other forms of assessments. Data gathered from questionnaires, observation and interviews conducted indicated that Accounting teachers make adjustments in the course of teaching. This helps to make the teaching and learning so easy. When Accounting teachers were asked why they modify their teaching during an instructional session, they indicated that such modification helps them to ascertain the level of students' understanding. The present finding is similar to Black and Harrison's (2001) finding that said that the teacher can through observation determine whether or not an action should be used again or modified. The primary focus of the teacher will be to identify areas that may need improvement while teaching.

Stedman and Svinicki (1998) also found out that it is important for teachers to identify what students have learnt and what is unclear. This can be achieved by reviewing some areas or spending less time in other areas. Marriott (2009) also supports the need for modification of lessons by indicating that it helps tutors to measure students' developments and also highlight at an early stage those who are experiencing difficulties in understanding certain topics so that the teacher can provide appropriate support where needed. Prosser and Trigwell (1996; 1999); Trigwell (2012) and Samuelowicz and Bain's (2001) findings emphasised the dynamic nature of approaches or methods to teaching. According to them, the way the teacher presents issues during instructional sessions may be dependent on the teaching context and the level of students' understanding. There are no methods which are stable.

Again, the findings of the study also indicated that Accounting teachers provide immediate feedback to their students when they need direction to proceed in the classroom. Accounting teachers also added during the interview that it was necessary to provide feedback to students. This was also observed during the instructional session. It was observed in some of the lessons that the Accounting teachers were equally sensitive to student's difficulty in understanding in some areas in the lesson. The Accounting teacher's comments to students provided sufficient information to successfully complete their tasks. Most of the teachers provided adequate feedback on students' questions. They also guided students to reflect on what has been taught and also they provide good encouragement on students' efforts and progress.

However, from the observation made, some of the Accounting teachers responded to all questions posed by students without sometimes giving the class the opportunity to attempt some responses. It was only in few occasions that the Accounting teacher threw the questions back to the students. This finding of immediate feedback supports what Kluger and DeNisi (1996) said of the instructor feedback as being more effective when delivered in close proximity to the time a task is performed. The Accounting students need frequent opportunities to perform and receive suggestions for improvement.

IAE's (2000) and Kizlik's (2015) findings are equally in line with these current findings by indicating that the effects of giving students immediate feedback helps teachers to have time to grade the work of students and make corrections and specific comments on improvement that can be made, discuss problems and solutions with students or the whole class the necessary corrections. Researchers such as Brown et al. (1997); Brown and Smith (1999);

Nicol and Macfarlane-Dick (2004); Race (1993) and Vos (2000) also added that assessment can be used to effectively promote learning by providing feedback to students on their performance and outcomes, and to staff on the effectiveness of their teaching and learning approach.

Rust et al. (2005), in a way, also indicated that it is not just about grades and feedback, as assessment is thought to develop in students a motivation and a commitment to learning. The feedback and future instructions may be concerned with remediation or the provision of further learning opportunities as identified by some researchers in supporting these findings (Carless 2006; Carless, Salter, Yang, & Lam, 2011; Nicol & Macfarlane- Dick, 2006). Marriot (2009) also supported this finding by indicating that timely and constructive feedback should provide students with information that can remedy deficiencies, promote their learning and improve their future performance. Dweck (2000) concluded that positive feedback is a crucial aspect of formative assessment in the classroom.

Among the least strategies on how well Accounting teachers employ assessment method in the classroom during an instructional session, the study revealed that Accounting teachers consider allowing students to work individually with textbooks to practise a newly taught subject matter. Students also indicated this as part of the least strategy that their Accounting teachers use as a way of assessing them. When Accounting teachers were observed, it was made evident that they do not encourage students working with textbooks to practise newly taught subject matter. Accounting teachers do not emphasise this because they are constrained by the number of exercises they will be marking. They are again influenced by large class size.

Though this finding was the least strategy, McKeachie (1999) brought out the importance of allowing students to assess themselves. He indicated that students' attention can be sustained throughout a class session by periodically giving them something to do. Researchers (Bonwell & Eison, 1991; Brent & Felder, 1992; Felder, 1994; Meyers & Jones, 1993) have indicated that small-group exercise or individual class assignment can help students to be attentive and participate in class. This, in a way, helps students to learn better.

The findings of this study also brought to light that the strategy of encouraging students to assess themselves was the least strategy. Both Accounting teachers and students indicated that this is the least form of how well they assess the students during the instructional session. In supporting this, it was however not observed at all in most of the lessons. When Accounting teachers were questioned, they indicated that the time allocated to them was not enough to allow students assess themselves. They rather will give them a class test or class exercises. Because of large class size, they are not able to give a class test and exercise frequently. This finding supports what Struyven et al. (2005) highlighted on the emphasis that is placed on the use of alternative assessments such as portfolios, self- and peer- assessment, which is seen to promote higher order thinking. Encouraging students in assessing themselves, which is an alternative assessment, emphasises the integration of assessment with teaching and learning activities, and requires student involvement as active and informed participants (Sambell, McDowell, & Brown, 1997; Falchikov, 2005; Biggs, 2003).

Another intriguing issue to consider is Accounting teachers' questioning method. It was found from the observations made that the questions that

Accounting teachers ask in class do not develop students' conceptual understanding of important accounting content. The nature of the questions asked during the instructional session was not a mixture of factual and higher order thinking questions during the lesson. In assessing students, Torrance (2009) found out that there is the need to ensure a movement to return classroom assessment to a more realistic, student centred approach that measures more complex and deeper thinking. Hence, the questions asked in class should cause students to think deeply. This, however, was contrary to the findings of this study.

To Kizlik (2015), the link between teaching, thinking, and learning is critical. As a teacher, if you are not making your students to think about what you are presenting, discussing, demonstrating, mediating, guiding, or directing, then you are not doing an effective job. This also contradicts the findings of the study as Accounting teachers' questions do not promote deep critical thinking in class. Caine and Caine (1994) and Kizlik (2015) supported this assertion of asking deep critical thought-provoking questions that the teacher must create conditions and an environment that encourages thinking, deepens and broadens it; he/she should make students become aware of how they think and what they learn in class.

Researchers such as Corno (2008) and Randi and Como (2005) also supported this argument that an adaptive teacher views student differences as assistive, affording, and enabling for teaching as well as student learning; has a tendency to check students' thinking and understanding on a continuous basis in a variety of ways (through questioning); shows respect for students' varied talents and perspectives; and has a hesitant attitude about using any one

approach with every student when assessing the students in class. Sullivan and Lilburn (2004) also added that good formative assessment questions require more than remembering a fact or reproducing a skill. It makes students learn by answering the questions and also teachers learn about students from the responses they provide to the questions.

Angelo and Cross (1993) also supported that classroom assessment activities can be positive learning activities for students. That is, they can be developed both to promote (and not just measure) writing skills or critical thinking skills, and to increase students' motivation to take themselves and their learning more seriously through the questions that are being asked by the teachers. Shavelson (2007) supported that students may become more involved in their learning when they find that others in the class learned some interesting things that they had not picked up from the class session through the questions their teachers asked and to which they could not provide answers. Through the questions that Accounting teachers asked in class, Kember (2004) found out that if students learn by extracting meanings from the content and making connections, they will more likely see the higher order intentions embodied in the content and the high cognitive abilities being assessed.

Classroom Management Strategies

Classroom management is essential when talking about teaching practices in the teaching of Accounting. In order to provide a detailed profile of how Accounting teachers manage their classroom to enhance Accounting students' motivation in learning Accounting, research question four was posed; *"How do Accounting teachers manage their classroom to enhance students' motivation during Accounting instructional period?"*

In addressing this research question, four different kinds of evidence were gathered to give a more comprehensive picture of the phenomenon. The evidence was from Accounting teachers, Accounting students, interviews conducted on the selected Accounting teachers, and from the perspective of what I observed during the classroom observation. The result of these views is presented in Table 17 and the subsequent Tables.

Accounting Teachers' Survey

The responses given by Accounting teachers are summarised in Table 17. It could be seen from Table 17 that the highest classroom management strategy that Accounting teachers agreed to use which enhances Accounting students' motivation in the classroom was the use of reinforcement techniques. Accounting teachers agreed with a mean score of 3.37 and a standard deviation of 0.58 that they use the appropriate reinforcement techniques to ensure students' participation in classroom work.

The second classroom management strategy that enhances students' motivation during the instructional session as agreed by Accounting teachers was that Accounting teachers have full control of the class they teach. They agreed with this point with a mean score of 3.36 and a standard deviation of 0.58. Both the highest and the second highest classroom management strategy agreed by Accounting teachers recorded the second least standard deviation. With this standard deviation of 0.58, it can be said that Accounting teachers' thoughts did not deviate so much from each other. Again, when compared with the mean of means (3.1) with its standard deviation of (0.7), it can be seen that Accounting teachers' agreement to these statements is not scattered. This recorded a mean score of 3.25 and a standard deviation of 0.58.

Table 17: Accounting Teachers Survey on Classroom Management

Statement	SD		D		A		SA		Mean	STD
	No.	%	No.	%	No.	%	No.	%		
I ensure that interactions reflected collegial working relationships among students (e.g., students worked together and talked with each other about the lesson).	4	4.9	16	19.8	45	55.6	16	19.8	2.90	0.77
I ensure that majority of my students are on task throughout my lesson.	6	7.4	14	17.3	37	45.7	24	29.6	2.98	0.88
I establish classroom environment which reflects attention to issues of access, equity, and diversity for students (e.g. cooperative learning).	5	6.2	5	6.2	55	67.9	21	25.9	3.20	0.53
I ensure that students' attention is maintained throughout the lesson.	6	7.4	6	7.4	49	60.5	26	32.1	3.25	0.58
I establish parameters for students' conduct and develop appropriate strategies for preventing them	4	4.9	14	17.3	43	53.1	20	24.7	2.98	0.79
I ensure that misbehaviours are dealt with promptly (he/she is fair, firm but friendly).	4	4.9	13	16.0	35	43.2	29	35.8	3.10	0.85
I go round the classroom to supervise students' work.	2	2.5	11	13.6	37	45.7	31	38.3	3.20	0.77
I use appropriate reinforcement techniques to ensure students participate in classroom work.	4	4.9	4	4.9	43	53.1	34	42.0	3.37	0.58
I have full control of the class	4	4.9	4	4.9	44	54.3	33	40.7	3.36	0.58

Source: Field survey (2016)

Accounting teachers also agreed that their students' attention is maintained throughout the lesson. This strategy was chosen as the third strategy that Accounting teachers agreed to enhance students' motivation when teaching them in the classroom. From Table 17, Accounting teachers rated the classroom management strategies that ensure that majority of the students are on task throughout their lesson and the establishment of parameters for students' conducts and development of appropriate strategies for preventing them as among the least strategies they employ. Both strategies recorded a mean score of 2.98 but a standard deviation of 0.88 for the majority of students being on task and 0.79 for students' conducts and its prevention strategies. With a mean score of 2.98 and a standard deviation of 0.77, Accounting teachers, however, rated the statement, "I ensure that interactions reflected collegial working relationships among students (e.g. students worked together and talked with each other about the lesson)" as the least classroom management strategy that they employ to enhance students' motivation during instructional session.

Accounting Students' Survey

The views of Accounting students are also presented in Table 18. From Table 18, Accounting students agreed that the first classroom management strategy that they believe is mostly employed by their teachers during classroom instruction was that their teachers show interest in their teaching and ensure that students' attention is maintained during the instructional period. This recorded a mean score of 3.47 and a standard deviation of 0.73. Though Accounting students' consensus on this matter was relatively low with a standard deviation of 0.73, associated with the mean score, the majority of the students agreed to this statement.

Table 18: Accounting Students' Survey on Classroom Management

Statement	SD		D		A		SA		Mean	STD
	No.	%	No.	%	No.	%	No.	%		
My teacher encourages us to talk and share ideas during instructional time.	56	11.7	61	12.8	171	35.8	190	39.7	3.04	1.00
My teacher ensures that everyone has something to do when he/she is teaching.	103	21.6	95	19.9	168	35.2	111	23.3	2.60	1.07
My teacher ensures that the classroom environment is organized in such a way that students can move around freely and each individual student's needs are catered for.	72	15.1	99	20.7	183	38.3	124	25.9	2.75	1.00
My teacher shows interest in his/her teaching and ensures that students' attention is maintained when he/she is teaching.	15	3.1	22	4.6	164	34.1	280	58.2	3.47	0.73
My teacher establishes clear parameters for students' conduct and develops strategies to prevent problems.	26	5.5	46	9.6	251	52.6	154	32.3	3.12	0.79
My teacher is firm, fair but friendly.	32	6.8	36	7.7	185	39.4	216	46.1	3.25	0.87
My teacher goes round the classroom to supervise our work during lesson periods.	22	4.6	34	7.1	181	38.0	239	50.2	3.34	0.80
My teacher responds appropriately to our answers in the classroom.	29	6.1	29	6.1	180	37.6	241	50.3	3.32	0.84
My teacher has full control of the class	19	4	30	6.3	187	39.1	241	50.4	3.45	2.01

Source: Field survey, Bosu (2016)

Another classroom management strategy that Accounting students rated as the second highest were on class control. With a mean score of 3.45 and a standard deviation of 2.01, the majority of the Accounting students agreed that their teachers have full control over the class. Nevertheless, Accounting students' consensus on this matter was relatively low, with a standard deviation of 2.01 associated with the mean score. This standard deviation was the highest standard deviation recorded on classroom management strategies that Accounting students believe will enhance their motivation in the classroom. The third classroom management that Accounting teachers employ to enhance students' motivation during classroom instructional period was on supervision. Accounting students agreed that their teachers go round to supervise their work during the lesson. This was rated with a mean score of 3.34 and a standard deviation of 0.80 (See Table 18).

From Table 18, among the least mean score recorded was on the statement "my teacher ensures that the classroom environment is organised in such a way that students can move freely and the needs of every student are catered for." Accounting students agreed to this statement with a mean score of 2.75 and a standard deviation of 1.00. It can be seen that though the majority of the students agreed, others also disagreed with that statement. No wonder it was rated among the least strategies that Accounting teachers use in enhancing Accounting students' motivation during instructional sessions. The least strategy used, according to the results in Table 18, recorded a mean score of 2.60 and a standard deviation of 1.07. Accounting students rated this strategy as the least when they were asked to either agree or disagree with the statement, "my teacher ensures that everyone has something to do when he/she is

teaching.” This means per the perspective of Accounting students, the needs of Accounting students are not well catered for during instructional sessions.

Observation Checklist on Classroom Management of Accounting Teachers

How Accounting teachers manage their classrooms to enhance students' motivation was also observed in all the 21 lessons. From the results presented in Table 19, it was not observed at all in 9 lessons that the focus and direction of the lesson were ideas originating from students. Nevertheless, it was rarely observed in four lessons and often observed in six lessons. Table 19 also indicates that the classroom management strategy that Accounting teachers used to enhance students' motivation did not reflect a collegial relationship among students. This is because out of the 21 lessons observed, this activity was not observed at all in eight lessons, while in six lessons it was observed rarely. There was an adequate amount of this activity in six lessons.

The results in Table 19 also indicates that I did not observe at all in five lessons that majority of the students were on task throughout the instructional session. In 10 of the lessons, it was observed rarely and was often observed in three lessons. In classroom management, classroom environment established by the teacher should reflect attention to issues of access, equity and diversity for students. However, the observation conducted by me indicated that out of the 21 lessons observed, 14 lessons rarely showed this classroom management technique. In five lessons, an adequate amount was observed. I also observed rarely in eight lessons that the Accounting teacher shows enthusiasm in teaching and maintains students' attention throughout the lesson. In seven of the lessons, this was often observed.

Table 19: Observation Checklist on Classroom Management

Statements	Not observed at all		Observed rarely		Observed an adequate amount		Observed often		Observed to a great extent	
	No.	%	No.	%	No.	%	No.	%	No.	%
The focus and direction of the lesson were often determined by ideas originating from students.	9	42.9	4	19.0	2	9.5	6	28.6		
Interactions reflected collegial working relationships among students (e.g., students worked together and talked with each other about the lesson).	8	38.1	6	28.6	6	28.6	1	4.8		
The majority of students were on task throughout the class.	5	25.0	10	50.0	1	5	3	15.0	1	5.0
The classroom environment established by the teacher reflected attention to issues of access, equity, and diversity for students (e.g. cooperative learning).	1	4.8	14	66.7	5	23.8	1	4.8		
The teacher showed enthusiasm in teaching and maintained students' attention throughout the lesson.	1	4.8	8	38.1	2	9.5	7	33.3	3	14.3
The teacher established clear parameters for student conduct and developed appropriate strategies for preventing problems.	2	9.5	7	33.3	1	4.8	9	42.9	2	9.5
The teacher dealt with misbehaviours promptly (he/she is fair, firm but friendly).			7	36.8	1	5.3	8	42.1	3	15.8
The teacher went round the classroom to supervise students' work.	9	42.9	5	23.8	1	4.8	5	23.8	1	4.8
The teacher used appropriate reinforcement techniques to ensure students participate in classroom work.	2	9.5	10	47.6	1	4.8	6	28.6	2	9.5
The teacher had full control of the class	1	4.8	2	9.5	3	14.3	12	57.1	3	14.3

Source: Field survey, Bosu (2016)

It was found in nine out of the 21 lessons observed, that Accounting teachers establish clear parameters for students' conduct and develop appropriate strategies for preventing problems. This was rarely observed in seven of the lessons observed. In three of the lessons, it was observed to a great extent. From Table 19, it can also be seen from the results given that in eight lessons observed, Accounting teachers dealt with students' misbehaviour promptly while in seven of the lessons, it was rarely observed that Accounting teachers dealt with students who misbehave in class promptly. Supervising students' work while teaching in class is very good and this is a good classroom management.

In nine of the 21 lessons observed, the Accounting teachers were not found going round the classroom to supervise students' work. In five lessons, this was rarely observed. However, in other five lessons, I often observed Accounting teachers going round to check or supervise students' work during the instructional session. The use of adequate reinforcement technique to ensure students' participation in class was rarely observed in 10 lessons. In six lessons, it was often observed that Accounting teachers use appropriate reinforcement techniques to ensure that students participate in class. This was also often observed in 12 of the lessons that Accounting teachers had full control of their class. It was observed to a great extent in three lessons.

Qualitative Results on Classroom Management Strategies of Accounting Teachers

Teacher's attention to students' behaviour is important to achieve a successful humanistic learning environment for students. It has been said that for teaching and learning to be successful, the best one can do is to create

conditions right for learners to learn. How the teacher relates to-or attends to-the learners are all part of this 'right conditions'. For this reason, I paid attention to observe the Accounting teacher's attending behaviour towards the learners: the way the teacher acknowledged through verbal or non-verbal means, the presence, contribution, and needs of individual learners. In this case, the obvious attending strategies used by teachers were the use of students' names and abundant eye contact with the students. In almost all the lessons I observed, the gender of students was not relevant to the distribution of teacher attention whereas the seat arrangement lent itself to a particular spread of teacher attention.

In some lessons, the students who sat at the back of the classroom did not get equal attention as compared with those in front and in the middle. What I learnt from the teachers I observed based on attention strategies was that, as teachers, we should try to give equal amount of attention to all students. Almost every class session observed saw some distractions when it comes to the classroom management these teachers adopted in teaching accounting.

In some instances, the teacher chose to separate students into two groups which created groups of mixed levels but each group had too many members and leaders were not appointed to help in managing the group members. Consequently, the teachers had to use the principle code 'are you ready' many times. In my opinion, the teacher should have grouped students into four groups or more and appointed group leaders to assist in monitoring other students. In some cases, the teachers appointed individual students to answer questions but occasionally received collective answers. This is because the same students

always shouted out the answers. The Accounting teacher could have made some of the group questions into individual questions.

In most of the lessons, I observed, class control was a problem. During the observation, it was a common happening to hear noise coming from the next class that was not engaged. Even when there was a teacher engaging the other class, noise from the activities of such neighbouring classes interfered with the quality of instruction. As a result, the Accounting teachers had to talk on top of their voices to be clearly heard by the students. However, some students seemed to have their minds wandering. As the lessons advanced, few students were paying attention and following it. This made some students relax and pay no attention to the latter part of the instruction.

There is no doubt that people learn best when they are relaxed, comfortable, tranquil, interested and occupied in what is going on, and motivated to continue. In some of the lessons I observed, some classes impressed me deeply by their anticipative classroom atmosphere. Some of the teachers used positive reinforcement like smiling, nodding, calling names to encourage students. Even when a student violated the principle of class for attempting to replace his/her weaker fellow, the teachers did not penalize him/her. I could see that most of the students did enjoy the class by their facial expressions.

With some of the lessons I observed, the Accounting teacher was a facilitator throughout the lesson, but not sufficiently a checker or a controller. This was mainly due to the seating arrangement. The seats were arranged in a way that would not allow the teacher to move freely and promptly around to check students' work. With a relatively limited time and chance to walk in class

because most of the classrooms were overcrowded, most of the students were unable to participate and get the chance to speak during the instructional period. The lesson thus was almost teacher centred.

In some of the lessons, the teacher-student interaction was perhaps the most remarkable element of lesson strength. There was clear evidence of teacher-student rapport. The Accounting teacher asked individual questions and made sure that all students participated. However, in some of the lessons, the student-student interaction was at its minimal level since seat arrangement was hardly favourable for that.

From all the observations I made, it was one lesson that I observed that the Accounting teacher was multitalented looking at the various tasks assigned to the learners. The teacher was a facilitator, a controller, a checker, and a guide who circulated from group to group asking probing questions and answering students' queries. The teacher was equally able to work with individual students without losing sight of the entire class. The teacher observed, listened, and redirected questions and problems back to groups (A and B) rather than simply providing answers. This was so because the class was not overcrowded. The teacher also rewarded correct answers, asked students to read rubrics, created interest to what would come next, and in some lessons, the teacher encouraged critical thinking which apparently yielded positive outcomes in terms of learning. In all the lessons I observed, time management was a problem for all the Accounting teachers.

Interview with Accounting teachers: Classroom management strategies

In line with classroom management techniques that Accounting teachers use in motivating their students during an instructional session, Accounting

teachers pointed out that classroom management has an objective. Classroom management does not only facilitate teaching but also upsurges teaching time, promotes warm and reinforces classroom atmospheres. Also, it prevents students' inappropriate behaviours and supports an environment which helps appropriate behaviours to emerge. Some Accounting teachers remarked:

"An effective class teacher could enable the success of teaching-learning activities. That is, by recognising the needs and characteristics of the students and by encouraging collective working and teamwork among students with similar interests and skills".

Almost all the Accounting teachers interviewed talked about being clear with rules and procedures in the classroom as a condition for creating an orderly working climate in the classroom. The Accounting teachers indicated that, especially at the start of the lesson, the rules and procedures are important for creating an orderly working climate. The other important thing Accounting teachers talked about was making sure students follow these rules. One Accounting teacher remarked:

"Correcting students can have a negative effect on the classroom atmosphere".

The Accounting teachers talked even more about how to prevent escalation after correcting the students than about how to put limits on students. In addressing this issue, the strategy that the Accounting teachers mentioned most was sometimes ignoring of small misbehaviour. For instance, one Accounting teacher who used this approach said;

"Sometimes I don't feel like asking my students to be silent each time. At that instant I thought, I'll just continue. Because it might even take

me half an hour and the class wouldn't be silent anyway. I might start a battle that I will not even win".

Another teacher also remarked by saying

"In my view, in teaching, you can't have 100% comportment among your students. Some students are naturally hyperactivity and you can't be reprimanding them always on the spot. Sometimes you just have to let to go and when necessary you draw their attention to serve as a deterrent to others".

Another teacher also added:

"If you have built a relationship with your students, you must sometimes forget things".

The Accounting teachers also frequently mentioned using small rather than intense correction for unwanted student's behaviour. This they shared by indicating that:

"In some cases, you can give the student a good telling-off. But I will rather go for a nonverbal signal which will be enough to prevent some behaviours in the classroom and also create a good learning atmosphere".

However, another Accounting teacher intimated:

"I make my students aware that I am the captain of the ship. So where I decide to turn the ship to that is where we go. I don't tolerate nonsense in my class. There is a free atmosphere for you to ask your questions but you don't over-step your boundaries".

In a passionate manner, another Accounting teacher remarked:

“Classroom management, it has not been so much effective. I know it but I allow them [to have their way]. But, sometimes I do punish the students' seriously. We are limited by the policies of GES when it comes to punishing the students. Whatever the students do in class they rather expect you to refer the students' for counselling. It doesn't work that way. They come back from counselling and there is no change, some even are worse off than they went. So, how do you nip indiscipline in the bud? It becomes so difficult for teachers today. Although there has been an improvement in our system of education, the students are not up to the task simply because discipline has fallen; it has fallen drastically”.

The majority of Accounting teachers interviewed mentioned the importance of building trustful relations by using and creating opportunities to get to know students and invest time in building relationships. On the aspect of Accounting teachers' reaction to teaching for student attention and engagement, most of the Accounting teachers spoke about taking expected students' responses into consideration when they plan their teaching. This they do with the aim to keep their students engaged throughout the entire lesson. One Accounting teacher remarked:

“I always try to give them the feeling that I want to pay attention to them. And this works for me”.

Some Accounting teachers interviewed also indicated that for students' attention and engagement, they referred to testing as a strategy to keep students' attention and keep them engaged in the classroom. One teacher indicated that:

"I always explain very clearly that this will count for the exams and suggest students must pay attention it, scoring is easy because it is just about your knowledge and understanding".

The classroom environment is appropriate for teacher's activities. The physical setting can promote social interaction and pro-social behaviour among students in the classroom. By this, Accounting teachers interviewed added that the sitting arrangement in their class actually contributes a lot when it comes to teaching and learning. For instance, desks arranged in clusters allow students to work together on activities, share materials, have small-group discussions and help each other with assignments. Almost all the Accounting teachers interviewed had problems with their class size. The class size actually impedes their movement in their class, hence a problem in managing their classroom.

One Accounting teacher remarked:

"We have about 120 students in the classroom and sometimes in the course of teaching some of them will be doing their own thing you have to move through. Sometimes you can't even get space to move through the class. But the best thing was for me to move through the classroom just to check what each student was doing but because of the class size, you can't even get space to move. So class size has been a problem and because of that classroom management has really been difficult".

Another teacher too added:

"The class is a little bit packed and sometimes it is difficult manoeuvring your way to them, but sometimes you just randomly move to some of the students and check on them".

"We are also challenged by the class size but we are doing our best. Movement in the classroom has become very difficult so most students do not pay attention in class"

In addition to this, one Accounting teacher also indicated the main cause of their large class saying;

"We are faced with infrastructural challenges. We are still talking to the authorities to find out how best we will be able to reduce the class size; either to split the class or admit few students."

From the interview with the Accounting teachers, it came up so clear that good classroom management optimizes learning time and thus increases Accounting teachers' opportunities to monitor students' learning progress. However, ineffectively managed classes, on the other hand, compromises Accounting teachers' capability to accurately and unbiasedly judge student achievement by providing less opportunity to monitor learning progress and putting more cognitive demands on the Accounting teacher. This might be especially pronounced in "difficult" classes, which more likely produce interruptions and disciplinary problems. The Accounting teachers added that a unfavourable classroom composition particularly undermines teachers' ability to accurately and unbiasedly judge students' achievement if combined with ineffective classroom management.

Discussion of Results on Classroom Management Strategies of Accounting Teachers

The findings of the study revealed that the strategies that Accounting teachers use all sum up to enhance Accounting students' learning. However,

there was some twist to these findings. The ensuing paragraphs provide detailed findings of research question four.

The study revealed that almost all the Accounting teachers agreed to the use of appropriate reinforcement techniques to ensure students' participation in class. Accounting students also agreed to this statement that their teachers answer appropriately to the questions they asked them. This was also observed in the instructional observation. Students learn best when they are relaxed, comfortable, unstressed, interested and involved in what is going on, and motivated to continue. The observation made brought to light that some Accounting teachers are impressed deeply by the anticipative classroom atmosphere they create during instructional sessions. Some of the teachers used positive reinforcements like smiling, nodding, calling students by their names to encourage them. Even when a student violated the principle of class for attempting to replace his/her weaker fellow, the teachers did not penalize him/her. I could see that most of the students did enjoy the class by their facial expressions.

The works of IAE (2000), Mastropieri et al. (2007), McMaster et al. (2006), and Topping (2001) support the use of positive reinforcement which helps students to build their confidence in their own abilities. Emmer et al. (1980) also made the assertion that establishing an effective reward structure and encouraging students' input can be useful tools in the prevention of misbehaviours and maintenance of order in the classroom environment. The current research findings also support what Martin and Sass (2010) found that an appropriate use of reinforcement technique prevents students' inappropriate behaviours and supports classroom atmosphere. Woolfolk's (2004) research

also supports this finding that a teacher sense of self-efficacy is a judgement about his/her capabilities to influence engagement and learning on the part of the students to even difficult or unmotivated students.

Cameron and Pierce (1994), in their findings, also supported what Accounting teachers did in this study; that verbal reinforcement is possibly the most fundamental tool available for teachers and arguably the most powerful meaning for students. In supporting this assertion, Tartwijk et al. (2009) also added that positive feedback also elicits positive students' behaviour and response. Lewis (2001) added that failure to increase the use of more productive reinforcement techniques may increase misbehaviours in the classroom. The current study brings to light that motivation or reinforcements could be assumed to facilitate concentration just as misbehaviour in class would inhibit it.

The study also revealed that Accounting teachers control their class during instructional sessions. Accounting students supported this by indicating this as a third strategy they believe their teachers use in managing the class. The observation conducted indicated that though Accounting teachers control their classes, their style of class control was questionable. During the observation, it was a common happening to hear noise coming from the class and even surrounding classes who were not engaged. Even when there was a teacher engaging the other class, noise from the activities of such neighbouring classes interfered with the quality of instruction. Sometimes, Accounting students provided chorus answers and shouted on top of their voices.

In some instances as the lessons progressed, it was observed that few students paid attention. This made some students be relaxed and was not paying attention during the instruction period. This is not surprising because when the

Accounting teachers were interviewed, they indicated that correcting students can have a negative effect on the students. The strategy that Accounting teachers rather mentioned was to ignore small misbehaviours. *Sometimes I don't feel like asking my students to be silent each time. At that instant I thought, I'll just continue. Because it might even take me half an hour and the class wouldn't be silent anyway. I might start a battle that I will not even win. "In my view, in teaching, you can't have 100% comportment among your students. Some students are naturally hyperactivity and you can't be reprimanding them always on the spot. Sometimes you just have to let to go and when necessary you draw their attention to serve as a deterrent to others."*

This assertion by Accounting teachers is also supported by Tartwijk et al. (2009), who found that, although it is important to provide clear rules and correct student's behaviours when very necessary, it is not all the time that a teacher should be concerned about students' misbehaviours. This buttresses the point that class control was not a strategy that Accounting teachers usually adapt to enhance students' motivation during instructional sessions. The works of researchers, such as Burden (1995), Weinstein and Mignano (1993), and Martin and Sass (2010) contradict the findings of this study that one of the ways of establishing and settling down class control is managing instructions. Accounting teachers in this study had problems managing instructional sessions.

Lewis (2001) found out that students' attitude to their school work is a positive predictor of their lack of misbehaviour and their general responsibility during instructional sessions. That is, when misbehaviour occurs, students find it difficult to concentrate on their work. This then explains the reason why

Accounting students' performance at the WAECE is not encouraging. The reason is that their teachers' class control strategy is not so much effective. Lewis (2001) supported the assertion that there is a need to encourage teachers to avoid becoming coercive in the face of increases in student's misconduct in the classroom. They are advised to rather respond by calmly punishing misbehaviour while rewarding good behaviour, deliberating with students the effect their misbehaviour has on others and involving them in some of the decision-making surrounding rules and consequences in the classroom. Martin et al. (1998), Martin and Sass (2010) and Savage and Savage (2010) therefore encourage teachers to adopt the prevention of problem in the classroom. IAE (2000) also indicated in their study that to ensure an effective class control, the teacher should be a model (i.e. where the teacher exhibits the desired behaviour).

Again, the study revealed that Accounting teachers agreed that the strategy they use to manage their class and to motivate students is to maintain students' attention during the instructional session. This strategy was also rated as the first classroom management strategy that Accounting students also perceive their teachers adopt to enhance their learning when teaching them. Conversely, the instructional observation and the interview conducted proved otherwise. That is, in some lessons, the students who sat at the back of the classroom did not get the equal attention compared with the students who sat in front and in the middle. What I learned from the teachers I observed was that teachers should try to give an equal amount of attention to all students.

This finding, in a way, buttresses the class control strategy that Accounting teachers employ. Since they are not able to control their classes, it

becomes very difficult to maintain students' attention in the course of teaching. This finding contradicts Wubbels et al.'s (2006) findings that teaching in the classroom requires competence in creating a positive teacher-student relationship, managing and monitoring students' behaviour and teaching for students' attention and engagement.

The findings of the study also revealed that 'ensuring majority of students were on task' was rated among the least strategies that Accounting teachers employed to manage their class. The Accounting students also rated this strategy as among the least strategies they believed their teachers employed. This finding is consistent with the instructional observation made and the interviews conducted. It highlights the reason why supervision of students' work was not observed during instructional sessions. This was not observed at all in most of the lessons. It also explains why, although the Accounting teachers were facilitators throughout the lesson, they were not sufficient checkers or controllers. This was mainly due to seat arrangements. The seats were arranged in a way that would not allow the teacher to have access or move freely and promptly around to check or supervise students' work.

The findings of the study contradict what some researchers (such as Benek-Rivera & Mathews, 2004; Bonwell & Eison, 1991; Cox & Guthrie, 2001; Wingfield & Black, 2005) indicated that active teaching techniques change the pace of the classroom, and are creative ways to increase students' involvement, motivation, excitement, attention, and perceived helpfulness and aptness of the class. The more students are on task during instructional sessions, the more the lessons' objectives will be achieved. Chickering and Gamson (1987) also highlighted the importance of engaging students during instructional sessions

by adding that it motivates them and this increases their sense of belongingness in the classroom. In supporting Chickering and Gamson's (1987) assertion, IAE (2000) also added that students who are actively engaged in classroom activities focus on specific instructional goals and make more progress towards learning. However, the findings of the current study revealed that students were not on task during instructional sessions.

The findings by Short (1988) and Dougherty (2002) support the idea that student centred environment, incorporating teacher and students problem-solving activities as well as activities that promote students' self-esteem, responsibilities and belongingness could be more effective in reducing problems in the classroom. That is, students will be occupied so they will not misbehave. Since the findings of the study indicated that the majority of the students were not on task, then supervision of classwork was not encouraged. This also contradicts what Martin et al. (1998) indicated that instructional management dimensions include monitoring seatwork, monitoring students' independent work and allocating materials. The way in which tasks are managed contributes to the general classroom atmosphere and classroom management style. When students are engaged, it helps prevent off-task behaviours.

The study also revealed that establishing classroom environment which reflects attention to issues of access, equity and diversity for students was among the least classroom management strategies that Accounting teachers use to enhance students' motivation. This strategy was also rated as among the least that Accounting students think their teachers employ to manage the class. These two findings support the observation and the interviews I conducted. From the interview, one Accounting teacher remarked by saying that "*an effective class*

teacher could enable the success of teaching-learning activities. That is, by recognising the needs and characteristics of the students and by encouraging collective working and teamwork among students with similar interests and skills". In some of the lessons, the student-student interaction was at its minimal level since seat arrangement was hardly favourable for that.

Chickering and Gamson (1987) explain that good learning is collaborative and social but not competitive and isolated. Hence, a good classroom management will be where the teacher ensures students work with others. This finding of the study, however, contradicts what Bloom (1984) indicated that although students vary widely in their learning rates and modalities, teachers should provide the necessary time and appropriate learning conditions, and nearly all students would be high achievers. Learning proceeds more successfully than usual when exchanges among teachers and learners are frequent in the classroom and specifically directed towards students' problems and interests during instructional periods (Felder & Brent, 2010; IAE, 2000), and especially when students are also given the opportunity to express themselves in class.

Corno's (2008) view on establishing an environment which reflects attention to issues of access, equity and diversity for students is that teachers should respond to students as they work in the classroom. Reading of signals to diagnose needs and responding to them positively help individual needs to be catered for (Corno, 2008). This finding, however, contradicts the current study because Accounting teachers do not take this classroom strategy as a priority. Martin (2004) and Evertson and Weinstein (2006b) supported Corno (2008)

that a learning environment needs to be created in which all students feel safe and understood and can reach their potentials.

As Brophy (1986), Muijs and Reynolds (1999), Wang et al. (1997) and Westling (2010) also added that classroom climate is one of the most important predictors of student achievement, Little and Akin - Little (2008) also stressed that maintaining control over students through the use of discipline and promoting positive environment that foster academic learning and appropriate behaviour is a good classroom management technique. Walters and Frei (2007) also added their voice to create a positive learning environment which includes access, equity and attending to the needs of individual students during instructional sessions. Li and Ma (2012) also supported that students' perception of the learning environment created by the teacher influences how they learn and their approaches to learning.

Per the interview and the observation made, it was found that Accounting teachers try to build a trustful relationship among the students. This was observed and when Accounting teachers were asked the reasons, they indicated that this actually helps them to get students' attention which increases their participation. This finding supports what Chickering and Gamson (1987) said that there should be frequent student-faculty contact in and out of classes. The findings of IAE (2000), Mastropieri et al. (2007), McMaster et al. (2006) and Topping (2001), highlight the need, as a teacher, to honour the confidentiality of the tutor-student relationship and help students to become more independent as they go along. This helps motivate them to learn and also bring about good classroom management.

Allen and Reeson (2009) advise that teachers should use both covert and overt active engagement strategies to develop a personal connection with the students and help the students develop an intrinsic desire to succeed. This is in line with the findings of the current study. The finding of this study also supports Jon's (2014) findings that what actually works in the classroom is the one to one relationship between students and teachers. Burden (1995) and Martin et al.'s (1998) studies also supported this that academic achievement and productive classroom behaviours have been influenced by the quality of the teacher-student relationship. This assertion is also supported by Weinstein (1996) who explained that, "... teachers are good when they take the time to learn who their students are and what they are like,...when they laugh with their students,...and when they are both a friend and a responsible adult" (p. 76). This was what happened in the current study.

Boz and Boz (2010) advised that teachers should be concerned about how to satisfy the academic, social and emotional needs of their students and how to motivate them as well. They were of the view that, this can be achieved when there is a positive student-teacher relationship. Lewis (2001) added that students who receive more relationship based-discipline are less disrupted when teachers deal with their misbehaviours and they generally act more responsible in that teacher's class. This finding also supported Brown's (2003) which said there is the need for teachers to develop a caring relationship with their students. This, in a way, according to Weinstein et al. (2003), will help teachers be well-informed about the cultures and communities in which their students live, and to teach their students normal ways to interact in social situations, in order to succeed in dominant social spheres. Wubbels et al.'s (2006) findings also

supported the findings of this study that teaching in classrooms requires competence in building positive teacher-student relations, managing and monitoring student behaviour, and also teaching for student attention and engagement.

Common sense and logic then suggest that with more students in the class, there will be more potential for distraction, and more possibility of being off task. Conversely, in small classes, there will be more opportunities to engage students and keep them on task. Another important finding that came up from the observation and the interview conducted was of large class size. During the instructional observation, it was made clear that there was a relatively limited time and chance to walk in class because most of the classrooms were overcrowded and so most of the students were unable to participate and to get the chance to speak during instructional periods.

This supports the finding by Blatchford et al. (2011) who found out that in smaller classes, students get more individual attention as compared to students in larger classes who would have to spend more time listening to the teacher talk to the whole class. They are possibly getting more educational input, but this is at the expense of it being largely passive and part of a large group. The lesson was almost teacher centred. Seat arrangement was also unfavourable in some of the classes. It is notably clear that classroom environment is inappropriate for teacher's activities. The physical setting can promote social interaction and pro-social behaviour among students in the classroom. This sitting arrangement in the classroom actually contributes a lot when it comes to teaching and learning.

However, from the findings of the study, it was observed that in some classrooms, desks were not properly arranged because of large class size. The importance of arranging desks in a proper manner or in clusters, for example, is to allow students to work together on activities, share materials, have small-group discussions, and help each other with assignments. Almost all the Accounting teachers interviewed had problems with their class size which actually impedes their movement in their class, hence a problem in managing their classes. One Accounting teacher expressed his woes by indicating that *“my class is packed and it becomes difficult to manoeuvre”* *“... we are challenged by the class size...”*, *“... we have about 120 students... . But the best thing was for me to move through the classroom just to check what each student was doing but because of the class size, you can’t even get space to move. So class size has been a problem and because of that classroom management has really been difficult”*.

This study supports the argument by Blatchford et al. (2011) that there is a tendency for there to be more students on task and less off-task behaviour as class sizes decreased, and conversely less on task and more off-task behaviour as class sizes increased. In this study, however, because of the large class, it was less task and more off-task behaviour in the classroom during instructional sessions. The implication of this finding is the need to be aware of how students in large classes can drift off task through too much teacher to whole class talk, and at the end of the day, it is the low attainers who seem most affected during instructional sessions.

CHAPTER FIVE

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Introduction

The chapter summarises the findings of the study and highlights the conclusions based on the findings. It further makes recommendations for policy and practice in education. The findings and conclusions are drawn to address the four main research questions that were formulated from a conceptual framework of teaching practices.

Summary

This summary section is divided into two parts. The first part presents the summary of the research process, which covers the research problem, the research questions as well as the methodology used in the study. The second part details the key findings of the study.

Summary of the Research Process

The main purpose of the study was to assess the teaching practices employed by Accounting teachers in some SHSs in the Central and Brong Ahafo Regions of Ghana. In pursuant of the purpose of the study, four main research questions were formulated as follows:

1. What pedagogical strategies do Accounting teachers of SHS use in planning their lessons?
2. How appropriate is the Pedagogical Content Knowledge (PCK) adopted by Accounting teachers to teach Accounting at the SHSs?
3. How well do the assessment methods employed by the Accounting teachers support the teaching and learning of Accounting?

4. How do Accounting teachers manage their classroom to enhance students' motivation during Accounting instructional period?

The study was a descriptive survey that employed both quantitative and qualitative methods of research using techniques such as administration of questionnaires, observations and interviews to collect data for analyses. The research design used was convergent parallel design, which helped in triangulating and complementing the results. The study population consisted of Accounting teachers and students from 109 public SHSs in the two regions that offer Accounting as a subject.

From the Ghana Education Service's (GES) Register of Programmes and Courses for Public and Private SHSs, Technical and Vocational Institute (2015) there are 53 and 56 public SHSs that offer Accounting in the Central and Brong Ahafo Regions of Ghana respectively. In all, there are 237 Accounting teachers in both regions (121 in Central Region and 116 in Brong-Ahafo Region). The target population of the study therefore was all SHS Accounting teachers (i.e. Financial and Cost Accounting) and students in the two Regions.

The sample size for the Accounting teachers was 81 and that of the students was 482. In selecting the sample, the multi-stage sampling technique was employed. First, 60 schools were selected from 109 schools comprising of 30 schools from each region using disproportionate stratified sampling technique. The selection was done based on the categories of schools in the population. Five (5) schools were selected from 'Category A', 10 from 'Category B' and 15 from 'Category C'. Next, the census method was used to involve all the 81 Accounting teachers in the 60 selected schools. These 81 teachers were made to respond to the questionnaire. Next, purposive sampling

technique was used to select two schools from each of the three categories in the two regions. Hence, a total of 12 schools were selected from the two regions. Next, the purposive sampling technique was used to select 12 Accounting teachers in the 12 selected schools. These 12 respondents were interviewed and their lessons were observed as well. The criteria for the selection of the 12 Accounting teachers was based on teaching experience (five years and above) and professional qualification. Finally, purposively, the selection of the 12 Accounting teachers made their students to automatically become respondents for the study. Thus, 482 Accounting students automatically became part of the study through the census method who responded to the questionnaire.

Four instruments were employed in gathering the data. These included questionnaire administration, use of observation checklist, the conduct of unstructured observations and interviews. The development of the items on the instruments used in this study was guided by a combination of questions from other questionnaires and observation guides whose validity was examined.

The quantitative data obtained through the administration of questionnaires and the observation checklist were analysed into descriptive statistics such as means, standard deviations, percentages and frequency counts. Narratives and themes or patterns were used to analyse data obtained from the interview and observation.

Key Findings

The key findings of the study are the following:

1. The pedagogical strategies that Accounting teachers use in planning their lessons indicate that Accounting teachers' demonstrated knowledge of the content through their lesson planning. They also

employed an appropriate strategy to introduce their lessons by stating clear objectives. Interestingly, these teachers do not write comprehensive lesson notes but have skeletal plans that guide their teaching. Thus, they are mostly guided by the teaching syllabus to plan their lessons and are not influenced by ideas that emanate from student experiences. In addition, Accounting teachers do not plan to use appropriate TLRs to enhance teaching and learning, although they are fully aware of appropriate instructional resources for effective teaching and learning in the classroom.

2. In addition to their content knowledge, which they derive from the teaching syllabus, some other important attributes of the Accounting teachers included loud and clear voice, confidence during lesson delivery, and personal connection to students' relevant prior knowledge during instructional periods. This, notwithstanding, the Accounting teachers displayed gross inappropriateness in fitting the content to learners' characteristics to promote learning. For example, Accounting teachers did not use pedagogical strategies that enhanced students' abilities to engage with important concepts in Accounting; they did not use elements of abstractions like symbolic representations and Teaching Learning Resources (TLRs) during instructional periods. The Accounting teachers, inasmuch as they planned their lesson, did not devote enough time for students to reflect on their learning process and value alternative modes of investigation or problem-solving. During the observation and interview of these Accounting teachers, it came to light

that some of these Accounting teachers were not conversant with the new trends in accounting discipline.

3. The Accounting teachers consistently used formal assessment procedures such as class test, class work, homework to evaluate students' learning, but the use of these was minimal. They only teach and assess their students based on the instructional objectives for a specific lesson delivered without using high order questions to engage the students. However, they modified their lessons when they realised that students did not understand the concepts of the subject matter. Surprisingly, the teachers did not encourage students to work individually neither did they promote cooperative learning among the students, nor did they encourage students to work on sample problems in their textbooks to enable them to practice newly taught subject matter through their own self-assessment.
4. The teachers used appropriate reinforcement techniques to ensure students' participation in class. The student's participation was further enhanced by the cordial relationship that exists between the teachers and students. However, because of their large class size, teachers had difficulty to control students, a situation that resulted in the former's inability to maintain the latter's attention during instructional periods.
5. The classroom environment consistently did not reflect on accessibility, equity and diversity of students. These missing features of the classroom environment were as a result of the large class sizes, suggesting that the degree to which Accounting teachers consider (i) the diversity and individual needs of students when planning and teaching lesson and (ii)

a civil and open classroom environment where all students were comfortable sharing their ideas were considerably low.

Conclusions

Conclusions were drawn from findings in relations to the critical factors of teaching practices that contributed to the poor academic performance of Accounting students. Generally, the teaching practices of the Accounting teachers were good and seem to be driven by their professional conduct. However, there were few lapses in specific areas of their practices. These areas are pedagogical strategies in lesson planning, appropriateness of pedagogical content knowledge, assessment methods and classroom management strategies.

Pedagogical strategies in lesson planning

There was evidence of some pedagogical strategies that Accounting teachers used in planning their lessons. On one hand, Accounting teachers did not write comprehensive lesson plans or notes but rather the teachers only develop sketchy lesson plans to guide their teaching. These sketchy lesson notes might affect inexperienced teachers' output during instructional sessions, which consequently might have negative impacts on the students and their learning. On the other hand, experienced teachers may teach well inasmuch as the content of the subject does not change.

In addition, emphasis on the completion of the syllabus, without finding out whether students truly understand what is taught, might impact negatively on the quality of teaching and learning Accounting. This study revealed that teachers concentrated more on the subject matter and their ability to complete the syllabus to the detriment of the students. In the planning of the lessons by Accounting teachers, it was evident that the content of the lesson notes was

largely teacher-centred rather than student-centred. This situation could be corrected with effective supervision. Consequently, Accounting teachers' lack of proper planning of the lesson influences the performance of students, hence contributing to students' poor performance in the WASSCE.

Appropriateness of pedagogical content knowledge adopted by accounting teachers

Accounting teachers exhibited confidence, had clarity of voice, and were competent with the content knowledge of the subject, which had an impact on their instructional delivery inasmuch as the syllabus they were using was concerned. However, they exhibited gross inappropriateness in fitting the content to learners' characteristics in order to promote learning. To apply PCK, all six knowledge areas come together to address particular learner needs. If the teacher has a problem in any of the knowledge base, then it affects the quality of teaching that the teacher delivers. Of the six knowledge bases that are combined to give an effective PCK, in this study, three of the knowledge bases - knowledge of the curriculum, knowledge of the learner and knowledge of the content or subject matter - were ineffective. If Accounting teachers had problems in fitting the lessons in addressing the needs of the learners then this inevitably has a negative effect on the students' performance. This means the students who are supposed to be the focus of the discussion are rather those who are losing out. This is because, the Accounting teachers, although equipped with all the pedagogical skills, are unable to effectively apply them to inure to the benefit and understanding of the students, consequently affecting the performance of the students.

The content knowledge of some Accounting teachers was scanty and inadequate. This is because some Accounting teachers seem not to be abreast with the changing trends in the Accounting profession and standards, especially when these new trends are not incorporated into the SHS Accounting syllabus. This situation has arisen since the GES and Ghana Association of Business Education Teachers (GABET) rarely organise in-service training programmes for Accounting teachers on the development of the new trends in the field. Moreover, contents of Accounting textbooks and pamphlets that are developed for students rarely change in accordance with these changing trends in Accounting, a situation that equally renders Accounting students not-up-to-date by the time they enrol in the tertiary institutions.

The inability of Accounting teachers to connect content to students' understanding undoubtedly has a negative impact on the latter's performance. The Accounting teachers taught and engaged the students but they lacked the pedagogical skills to ensure students understood the lesson, suggesting that the teachers are deficient, weak and cannot bring about the desired quality that is expected of them as teachers. Also, because they were deficient, the Accounting teachers likely depended on the previous knowledge and experience they have. This implies that students will be surprised when they go to any higher institution of learning and are introduced to the new concepts that are coming up. Teachers are thus robbing the students of their future from today. It also implies that the teachers are training the students in such a way that they will become misfits in the very profession they are preparing them for in the future.

Classroom assessment methods

Accounting teachers minimally made use of traditional forms of classroom assessment in assessing students' level of understanding in class. Questions asked during instructional sessions did not promote critical and analytical thinking of the students. Additionally, not all students were assessed during the instructional session because of large class sizes. Peer tutoring was also not encouraged, and time allocated to assess the students was inadequate.

The nature of WAEC questions set during examinations may have informed the type of questions teachers also asked during classroom assessment. This is because questions set by WAEC are bereft of analytical content, which simultaneously does not offer students the conditions to critically and analytically provide answers. And because the teachers focus on preparing students for the final examinations, teaching is done such that the content of the lesson is carved in a manner that suits likely examination questions by WAEC. This reinforces the notion that teachers may gloss over inefficiencies in students' development of independent thought processes, critical thinking and analytical skills, attributes they need to be competent accountants. This notion may be supported by teachers' obsession with the use of pamphlets filled with past WAEC examination questions, most of which are believed to be repeated in future examinations. Additionally, teachers did not address other key areas of students' challenges. For example, teachers in a rush to complete the Accounting syllabus, as they simultaneously prepared the students to write the WASSCE, did not teach the content of the Accounting subject in details, hence inadequately assessed their progress, and did not encourage peer tutoring.

Classroom management strategies

The use of reinforcement techniques enhanced student learning. However, because of large class size, Accounting teachers could not control students efficiently. Individual needs were not taken into consideration and this likely affected students' performance. Monitoring students' progress in a particular assignment given in class was difficult to achieve. Also, equal distribution of questions and opportunities for students to provide the answers, allowing students equal access to the teacher with regards to receiving attention to their unique needs was almost impossible in the classroom, creating a situation where most students could not participate in the lesson. Thus, the large class size prevented the teachers from creating an all-inclusive learning environment for students. Students in smaller classes acquire more skills in problem-solving, writing, critical thinking than those in larger classes.

One other important effect of large class size on teaching is that it influences the quality of lesson notes that are prepared by the teachers because the prepared lesson note does not reflect the diversity of a class. Therefore, peculiar students' needs are not catered for. That is to say that the lesson plan would lack a variety of teaching and assessment methods which may have a direct impact on a teacher's lesson delivery, and subsequently on students' performance.

Recommendations

Pedagogical strategies in lesson planning

The following recommendations were made:

1. Providers of Accounting teacher education, particularly the Universities, should emphasise the use of TLRs to student trainees to equip them with

the skills to use these TLRs when they become professional teachers. The notion that Accounting is an abstract subject and can be taught without TLRs should be demystified.

2. Accounting teacher supervisors including heads of departments, assistant headmasters for academics, and mentors need to address the following essential aspects of a lesson plan more extensively: Lesson details (learning time allocation and duration); learning outcomes and assessment standards as well as the content analysis (teacher and learner activities, resources, teaching approaches or methodologies, assessment activities or strategies or methods). The teachers should spend time in developing the introduction (starting with the question/activity to gauge learners' knowledge of the subject, developing a creative introduction to the topic to stimulate interest and encourage thinking).
3. Supervisors should ensure that the Accounting teacher knows the content, and has developed the appropriate pedagogical skills to teach Accounting.
4. The Accounting teacher must be flexible in the planning and preparation of the lesson and should adjust the lesson to learners' needs, and also focus more on productive tasks (learning activities). Consequently, Accounting teachers should write comprehensive lesson notes that will cater for the needs and interests of the individual student in the classroom.

Appropriateness of pedagogical content knowledge adopted by SHS accounting teachers

The following recommendations were made:

1. The Ghana Education Service should enhance Accounting teachers' knowledge in the field so that they shall be conversant with current trends in the Accounting field. This can be achieved through seminars, workshops, short refresher courses and other professional development opportunities that are designed to help improve their academic and professional competence.
2. Curriculum Research Development Division (CRDD) must ensure that the development of Accounting syllabus for SHS reflects the new trends in the global Accounting profession.
3. Accounting teachers must adopt an interdisciplinary approach to teaching Accounting. For example, teachers must consider the integration of Accounting curriculum with other business disciplines and general courses.

Classroom assessment methods

The following recommendations were made:

1. Accounting teachers' needs to modify the set of questions asked when assessing their students during their instructional periods or end of term examination and ask analytical questions, which develop the students' analytical skills in the subject area.
2. Methods of assessment in Accounting should be modified by merging technical and theoretical knowledge in practice.

3. The teachers should ensure that they use other methods of assessment apart from the traditional methods (paper and pencil test) which may help develop the analysis of students' critical thinking skills (i.e. cognitive, affective and their psychomotor skills).

Classroom management strategies

The following recommendations were made:

1. The government, as well as the community, should expand the schools' facilities, more particularly the classrooms and train more teachers and also make the teaching profession more attractive so that the already congested classes could be divided.
2. Accounting teachers should not forget about the importance of the emotional environment in which the students find themselves. That is the atmosphere initiated by the teacher that can either encourage or discourage students to be successful. This includes creating lesson plans so that the students will find more engaging which will, in a way, motivates students to use their skills and also providing positive feedback to the students.
3. Accounting teachers should also make efficient use of time to ensure that they deliver their lessons as stipulated.
4. GES should recruit more teachers to ease the burden of the teachers who are in the classroom.
5. Teachers should be supervised very well so that what is expected of them in the classroom they go by that.

Suggestions for Further Research

1. The present study should be replicated with a more diverse sample population, using other instruments aside those used in this study, such as document analysis, and focus group discussion. These instruments should focus on gathering data on teaching practices like lesson planning, Pedagogical Content Knowledge, teaching and learning assessment methods and classroom management strategies.
2. Further research is needed to investigate the strategies that (i) Accounting teachers use to develop positive relationships with students from various cultural and ethnic backgrounds outside the context of the formal lesson, or even outside the classroom, and (ii) which instructional strategies are most effective at developing students' critical thinking, communication and interpersonal skills in Accounting education in Ghana?
3. Another study can be conducted on how students' motivation and interest in careers in Accounting are influenced by various instructional approaches.
4. Ultimately, a research can also be conducted on how context influences the effectiveness of various instructional approaches in the SHSs in Ghana.

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APPENDICES

APPENDIX A

Performance Statistics of Students in Business Programme (Cost and Financial Accounting) 2012-2015

Year	Subject	Total number	A1-C6	D7-E8	F9	Absent	Cancel
2012	Fin. Accounting	38,841	26,478	7,918	4,091	219	135
	Cost Accounting	22,420	16,324	3,655	1,872	218	351
2013	Fin. Accounting	86,063	45,785	21,516	17,996	602	164
	Cost Accounting	54,944	38,783	10,312	5,190	584	75
2014	Fin. Accounting	46,653	26,550	11,389	8,093	420	201
	Cost Accounting	34,666	22,749	6,800	4,494	450	173
2015	Fin. Accounting	45,973	25,514	10,429	9,181	418	421
	Cost Accounting	33,319	16,277	9,913	6,489	475	158

APPENDIX B

Percentages of Performance Statistics of Students in Business Programme
(Cost and Financial Accounting) 2012-2015

	Subject		Week Pass	Fail	
		A1-C6	D7-E8	F9	Absent/ cancel
		%	%	%	%
2012	Fin. Accounting	68.2	20.4	10.5	0.9
	Cost Accounting	72.8	16.3	8.4	2.5
2013	Fin. Accounting	53.2	25.0	20.9	0.9
	Cost Accounting	70.6	18.8	9.5	1.2
2014	Fin. Accounting	56.9	24.4	17.4	1.3
	Cost Accounting	65.6	19.6	13.0	1.8
2015	Fin. Accounting	55.5	22.7	20.0	1.8
	Cost Accounting	48.9	29.8	19.5	1.9

APPENDIX C
COLLEGE OF EDUCATION STUDIES
FACULTY OF HUMANITIES AND SOCIAL SCIENCES EDUCATION
QUESTIONNAIRE FOR ACCOUNTING TEACHERS (COST AND
FINANCIAL ACCOUNTING)

Dear Sir/Madam

I write to seek your consent in a study that I am conducting on the teaching practices of accounting teachers in the senior high schools in Ghana. This study aims to find out the teaching practices that accounting teachers employ in the classroom, which includes lesson plan preparation, the accounting teacher pedagogical content knowledge which has to do with their content knowledge, delivery skills and subject matter knowledge, the assessment techniques the accounting teacher use in the classroom and finally how the accounting teacher manages the classroom.

Please be assured that your responses will be used solely for academic purpose. You will also not be identified in any part of the study. Your participation in the study is greatly appreciated. **NOBIS**

Thank you

Please tick here if you agree or not to take part in the study

- a) I agree to take part in the study { }
- b) I do not agree to take part in the study { }

SECTION A: LESSON PLANNING, PCK (PEDAGOGY AND CONTENT), ASSESSMENT AND CLASSROOM MANAGEMENT

Please answer the following questions by either ticking the appropriate answer.

Use the scale below to indicate the extent to which you agree or disagree with the following statements. (Please, provide responses where appropriate).

SD = Strongly Disagree

D = Disagree

A = Agree

SA = Strongly Agree

	LESSON PLANNING	SD	D	A	SA
1.	I ensure that the focus and direction of the lesson are determined by ideas originating with students.				
2.	I carefully think about the assessment strategies to employ for assessing students' learning.				
3.	I carefully plan an appropriate way of introducing the lesson to the students.				
4.	I clearly specify my instructional objectives before I embark on my lesson.				
5.	I clearly specify the TLM activities that help me to deliver my lesson.				
6.	I pre-specify the appropriate content in line with instructional objectives.				

7.	I design appropriate teaching-learning resources to facilitate the teaching of concept prior to the lesson.				
8.	I write down a comprehensive lesson plan for my lesson before teaching.				
9.	The design of my lessons incorporates tasks, roles, and interactions consistent with the teaching of accounting.				
10.	As a teacher, I decide with students what activities are to be done.				

	PEDAGOGICAL CONTENT KNOWLEDGE	SD	D	A	SA
11.	I ensure that the instructional strategies and activities used in the lesson are clearly connected to students' prior knowledge and experience.				
12.	I employ instructional strategies that enhanced students' abilities to engage with important concepts and principles in accounting.				
13.	I ensure that all my students are involved in the lesson (hesitant learners, etc.).				
14.	As a teacher, there is the need to demonstrate confidence in the way I present accounting concepts.				

	I ensure that my students can hear me loud and clear when am teaching.				
15.	The resources selected for this lesson contributed to the purposes of the instruction.				
16.	I encourage students to seek and value alternative modes of investigation or of problem-solving in my lesson.				
17.	As an accounting teacher I use a variety of presentation techniques during teaching (e.g., visuals, drama, stories, use of imagery, etc.) to make lessons vivid and memorable (presenting declarative information)				
18.	As a teacher, I use appropriate TLRs, linked them to students the previous knowledge and lesson objectives at the key stage of the lesson.				
19.	I devote enough time in the classroom for the students to reflect on their own learning process (what and how they are learning and how to regulate themselves).				
20.	I ensure that teaching and learning activities are organised sequentially and logically.				
21.	I usually clarify main points along lesson objectives.				

22.	When I start a lesson, I share the learning goals with the students and check if they have become aware of them.				
23.	My questioning methods are likely to enhance the development of students conceptual understanding/problem-solving.				
24.	I present new topics to the class through the lecture-style presentation.				
25.	I probe students' understanding when am teaching them.				
26.	I begin lessons and units with engaging "hooks"- thought-provoking activities or questions that capture student interest and activate their prior knowledge.				
27.	When I finish a lesson and before a test, I devote some time to look (together with the students) for the unclear points and help them to prepare for it.				
28.	I ensure that the significance of the accounting content, including how it fits into the "big picture" of the discipline is made explicit to the students.				
29.	I ensure that content delivered through direct instruction is consistent with deep knowledge and fluidity with accounting concepts.				

30.	I ensure that my black/whiteboard summary is always accurate (i.e. information is written on board and in hand-outs).				
31.	I am confident that the content I teach is in line with the acceptable accounting principles.				
32.	I include elements of accounting abstraction (e.g., symbolic representations, theory building) when it is important to do so during the instructional period.				
33.	I ensure that appropriate connections are made to other areas of accounting, to other disciplines, or to real-world contexts when I teach.				
34.	I take into account prior knowledge of my students.				

ASSESSMENT		SD	D	A	SA
35.	I use formal assessments (homework, classwork, tests, etc.) that are consistent with my instructional objectives.				
36.	I ask a mixture of factual and higher order thinking questions during the lesson.				
37.	I promote the practice of students assessing themselves on their tests (self-evaluation and co-evaluation).				

38.	I allow my students to work individually with the textbook to practice newly taught subject matter.				
39.	My questioning strategies develop student conceptual understanding of important accounting content (e.g. emphasizing higher order questions, appropriately using “wait time,” identifying prior conceptions and misconceptions).				
40.	I use formative assessment effectively to be aware of the progress of all students.				
41.	I usually modify my lesson as needed when I realise my students are not understanding what am teaching them through probing questions or another form of assessments.				
42.	I give students immediate feedback when they need directions to proceed in the classroom.				
43.	I allow my students work individually with the textbooks to practice newly taught subject matter.				

CLASSROOM MANAGEMENT		SD	D	A	SA
44.	I ensure that interactions reflected collegial working relationships among students (e.g., students worked together and talked with each other about the lesson).				
45.	I ensure that majority of my students are on task throughout my lesson.				
46.	I establish classroom environment which reflects attention to issues of access, equity, and diversity for students (e.g. cooperative learning).				
	I ensure that students' attention is maintained throughout the lesson.				
47.	I establish parameters for students' conduct and develop appropriate strategies for preventing them				
48.	I ensure that misbehaviours are dealt with promptly (he/she is fair, firm but friendly).				
49.	I go round the classroom to supervise students' work.				
50.	I use appropriate reinforcement techniques to ensure students participate in classroom work.				
51.	I have full control of the class				

SECTION B: BIO DATA

52. Gender

Male { } Female { }

53. Age range

20-29 { } 30-39 { } 40-49 { } 50-59 { }
60+ { }

54. Highest academic qualification

HND { }

Bachelors" degree { }

Masters" degree { }

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

Other (Specify):

55. Highest teaching qualification

None { }

Cert A { }

Diploma in Education { }

PGCE/ PGDE { }

B. Ed { }

M. Ed/ M. Phil { }

56. Number of years teaching Accounting at the senior high school level.

1-5 { } 6-10 { }

11-15 { } 16+ { }

APPENDIX D
COLLEGE OF EDUCATION STUDIES
FACULTY OF HUMANITIES AND SOCIAL SCIENCES EDUCATION
QUESTIONNAIRE FOR ACCOUNTING STUDENTS

Dear Respondent

I write to seek your consent in a study that I am conducting on the teaching practices of accounting teachers in the senior high schools in Ghana. This study aims to find out the teaching practices that accounting teachers employ in the classroom, which includes lesson plan preparation, the accounting teacher pedagogical content knowledge which has to do with their content knowledge, delivery skills and subject matter knowledge, the assessment techniques the accounting teacher use in the classroom and finally how the accounting teacher manages the classroom.

Please be assured that your responses will be used solely for academic purpose. You will also not be identified in any part of the study. Your participation in the study is greatly appreciated.

Thank you

Please tick here if you agree or not to take part in the study

- c) I agree to take part in the study { }
- d) I do not agree to take part in the study { }

Please answer the following questions by either ticking the appropriate answer or providing the answer where needed.

SECTION A: BACKGROUND INFORMATION

1. Gender

Male { }

Female { }

2. Age range

12-14 { }

15-17 { }

18-20 { }

Other specify

3. Form or class

SHS 1 { }

SHS2 { }

SECTION B: LESSON PLANNING, PEDAGOGICAL CONTENT KNOWLEDGE, ASSESSMENT AND CLASSROOM MANAGEMENT

Please answer the following questions by either ticking the appropriate answer.

Use the scale below to indicate the extent to which you agree or disagree with the following statements. (Please, provide responses where appropriate).

SD = Strongly Disagree

D = Disagree

A = Agree

SA = Strongly Agree

		SD	D	A	SA
	LESSON PLANNING				
4.	My teacher teaches in class based on the answers and the questions we ask him/her when teaching.				

5.	My teacher ensures that the focus and direction of the lesson are determined by ideas originating with students.				
6.	My teacher decides with us on what to teach.				
7.	My teacher decides with students what activities are to be done in the classroom.				
8.	My teacher clearly shares with us what he/she wants us to achieve before he/she starts the lesson.				

	PEDAGOGICAL CONTENT	SD	D	A	SA
	KNOWLEDGE				
9.	The way my teacher teaches helps me to connect what I have already learnt.				
10.	My teacher makes what he /she teaches me relevant for the topic				
11.	My teacher's instructional strategies help me to engage with important concepts and principles in accounting.				
12.	My teacher ensures that all students are involved in the lesson (hesitant learners, etc.).				
13.	My teacher is confident when he/she is teaching me.				
14.	My teacher talks louder for me to hear him/her during the lesson.				

15.	My teacher encourages students to talk and share ideas and come up with alternative ways of solving problems.				
16.	My teacher has a variety of presentation techniques (e.g., visuals, drama, stories, use of imagery, etc.) to make lessons vivid and memorable to us.				
17.	My teacher uses appropriate learning materials and connects them to my previous knowledge and lesson objectives.				
18.	My teacher organises teaching and learning activities sequentially and logically when he/she is teaching us.				
19.	My teacher clarifies main points along lesson objectives.				
20.	My teacher starts lessons by sharing the learning goals with us.				
21.	The way my teacher asks questions helps me to understand accounting concepts to solve problems in class.				
22.	When my teacher is teaching a topic for the first time, he/she alone talks without involving us in class.				
23.	My teacher focuses on students' understanding, experiences and preparedness to learn.				

24.	My teacher makes the lesson interesting.				
25.	My teacher ensures that the unclear points are understood before he/she gives me a test in class.				
26.	My teacher ensures that the importance of learning accounting is made known to me when he/she is teaching accounting.				
27.	Whatever my teacher teaches me in class is in line with what I am supposed to know in accounting				
28.	What my teacher teaches me in class is consistent with what is in the accounting textbook.				
29.	My teacher has good knowledge of accounting and knows how to teach it.				
30.	My teacher uses the appropriate accounting principle and concepts (terminology) when he/she is teaching.				
31.	My teacher links accounting concepts to other subjects.				
32.	My teacher teaches students based on what we have learnt and other things we are familiar with.				

ASSESSMENT		SD	D	A	SA
33.	My teacher tests me based on what he/she has taught me in class.				
34.	My teacher asks students questions that require straightforward answers and others that require us to think deeply.				
35.	My teacher encourages the practice of us assessing ourselves on the lesson taught (self-evaluation and co-evaluation).				
36.	After every lesson, my teacher asks students to solve questions individually from our textbooks.				
37.	My teacher asks us questions that help us to understand concepts taught in accounting.				
38.	My teacher tests us when he/she is teaching so as to know our level of understanding.				
39.	When I don't understand what my teacher is teaching he/she brings in certain things that make me understand before he/she continues to teach the topic.				
40.	My teacher gives us immediate feedback when we need directions to proceed.				
41.	My teacher allows us to work individually questions from our textbooks when he/she teaches us new topics.				

CLASSROOM MANAGEMENT		SD	D	A	SA
42.	My teacher encourages us to talk and share ideas during instructional time.				
43.	My teacher ensures that everyone has something to do when he/she is teaching.				
44.	My teacher ensures that the classroom environment is organized in such a way that students can move around freely and each individual student's needs are catered for.				
45.	My teacher shows interest in his/her teaching and ensures that students' attention is maintained when he/she is teaching.				
46.	My teacher establishes clear parameters for students' conduct and develops strategies to prevent problems.				
47.	My teacher is firm, fair but friendly.				
48.	My teacher goes around the classroom to supervise our work during the lesson.				
49.	My teacher responds appropriately to our answers in the classroom.				
50.	My teacher has full control of the class				

APPENDIX E OBSERVATIONAL GUIDE

Teacher:

Date of observation:

Time of observation:

Subject observed:

Topic observed:

Form:

1. Not observed at all
2. Observed rarely
3. Observed an adequate amount
4. Observed often
5. Observed to a great extent

PEDAGOGICAL CONTENT KNOWLEDGE		1	2	3	4	5
1.	The instructional strategies and activities used in this lesson clearly connected to students' prior knowledge and experience.					
2.	The instructional strategies enhanced students' abilities to engage with important concepts and principles in accounting.					
3.	The teacher involved all students in the lesson (hesitant learners, etc.).					

4.	The teacher demonstrated confidence in the way he/she explains accounting concepts.					
5.	The teacher spoke clearly and audibly.					
6.	The lesson encouraged students to seek and value alternative modes of investigation or of problem-solving.					
7.	The teacher used a variety of presentation techniques (e.g., visuals, drama, stories, use of imagery, etc.) to make lessons vivid and memorable (presenting declarative information)					
8.	The teacher used appropriate TLRs, linked them to students' previous knowledge and lesson objectives at the key stage of the lesson.					
9.	The teacher devoted enough time in the classroom for the students to reflect on their own learning process (what and how they are learning and how to regulate themselves).					
10.	The teacher organised teaching and learning activities sequentially and logically.					
11.	The teacher clarified main points along lesson objectives.					
12.	The teacher started the lesson by sharing the learning goals with the students and checked if they had become aware of them.					

13.	The teacher's questioning methods were likely to enhance the development of students' conceptual understanding/problem-solving.					
14.	The teacher presented new topics to the class through the lecture-style of presentation.					
15.	The instructional methods and activities the teacher used reflect attention to students' experiences and readiness.					
16.	The teacher began lessons and units with engaging "hooks"- thought-provoking activities or questions that capture students' interest and activate their prior knowledge.					
17.	After the lesson and before the teacher tested the students the teacher devoted some time to look (together with the students) for the unclear points and help them to prepare for it.					
18.	The significance of the accounting content, including how it fits into the "big picture" of the discipline was made explicit to the students.					
19.	Content delivered through direct instruction by the teacher was consistent with deep knowledge and fluidity with accounting concepts.					
20.	The teacher's written content information was accurate (i.e. information is written on board and in hand-outs).					

21.	The teacher's depth of subject matter knowledge was evidenced throughout the lesson (i.e. fluid use of examples, questioning strategies to guide student learning, discussions and explanations of concepts, etc.).					
22.	Elements of accounting abstraction (e.g., symbolic representations, theory building) were included when it was important to do so.					
23.	Appropriate connections were made to other areas of accounting, to other disciplines, or to real-world contexts.					
24.	The content selected by the teacher built on the previous knowledge of the students.					

ASSESSMENT		1	2	3	4	5
25.	Formal assessments (homework, classwork, tests, etc.) used by the teacher were consistent with instructional objectives.					
26.	The teacher asked a mixture of factual and higher order thinking questions during the lesson.					
27.	The teacher promoted the practice of students assessing themselves on their tests (self-evaluation and co-evaluation).					

28.	The teacher allowed students to work individually with the textbook to practice newly taught subject matter.					
29.	The teacher's questioning strategies developed students' conceptual understanding of important accounting content (e.g. appropriately using "wait time," identifying prior conceptions and misconceptions).					
30.	The teacher used formative assessment effectively to be aware of the progress of all students.					
31.	The lesson was modified as needed because the teacher was able to "read" the students' level of understanding through probing questions or other assessments of students' understanding.					
32.	The teacher provided clear and descriptive feedback to help students refine their use of key skills and/or deepen their comprehension.					
33.	The teacher allowed the students to work individually with the textbooks to practice newly taught subject matter.					

CLASSROOM MANAGEMENT		1	2	3	4	5
34.	Interactions reflected collegial working relationships among students (e.g., students worked					

	together and talked with each other about the lesson).					
35.	The majority of students were on task throughout the class.					
36.	The classroom environment established by the teacher reflected attention to issues of access, equity, and diversity for students (e.g. cooperative learning).					
37.	The teacher showed enthusiasm in teaching and maintained students' attention throughout the lesson.					
38.	The teacher established clear parameters for students conduct and developed appropriate strategies for preventing problems.					
39.	The teacher dealt with misbehaviours promptly (he/she is fair, firm but friendly).					
40.	The teacher went around the classroom to supervise students' work.					
41.	The teacher used appropriate reinforcement techniques to ensure students participate in classroom work.					
42.	The teacher had full control of the class					

APPENDIX F

INTERVIEW GUIDE

Pre-Lesson Observation Interview Protocol

1. What has this class been doing in accounting (cost or financial accounting) recently?
2. What unit are you working on?
3. What are your objectives for this lesson?
4. What instructional materials are you using?
5. What do you anticipate doing in your accounting class at the time I will be observing?
6. Any particular things that may be problematic for particular students?
7. Is there anything in particular that I should know about your class that I will be observing?

Post-lesson Observation Interview Protocol

1. How do you match the lesson with the objectives that you set in your own view?
2. What did this lesson tell you about what your students are learning in accounting?
3. What adjustment did you make during the lesson to suit your student?
4. What did this lesson tell you about what your students still need to learn in accounting as far as this topic is concerned?
5. How do you plan to further organise your lesson, manage your class and assess the students' learning in your next lesson?
6. How do you think the accounting teacher should practice his teaching in terms of:

- a) Lesson planning
- b) PCK (Content knowledge or subject matter, delivery and methodology)
- c) Assessment techniques
- d) Classroom management



APPENDIX G

INTRODUCTORY LETTER TO SHS

UNIVERSITY OF CAPE COAST
COLLEGE OF EDUCATION STUDIES

Department of Arts & Social Sciences Education

TELEPHONE: +233 03321 35411/+233 03321 324803,

EXT. (268), Direct: 35411.

Telegrams & Cables: University, Cape Coast.

OUR REF: DASSE/ED/ECT/12/0002

YOUR REF:



University Post Office,
Cape Coast, Ghana.

Date: 8th July, 2015

TO WHOM IT MAY CONCERN


LETTER OF INTRODUCTION

The bearer of this letter Ms. Leticia Bosu is a graduate student of the Department of Arts and Social Sciences Education of the University of Cape Coast, Ghana.

She requires some information from your institution for the purpose of writing a thesis as a requirement for the pursuit of PhD Degree Programme. Her topic is "Assessing the teaching practices of accounting teachers in the Senior High Schools in Ghana.

I would be grateful if you would kindly allow her to collect the information from your institution. Kindly give the necessary assistance that Ms. Leticia Bosu requires from you.

I will appreciate any help that you may be able to give.


DR. KOFI TSIVANYO YIBOE
HEAD OF DEPARTMENT

DEPARTMENT OF ARTS AND
SOCIAL SCIENCES EDUCATION
UNIVERSITY OF CAPE COAST
CAPE COAST, GHANA

NOBIS

APPENDIX H

INTRODUCTORY LETTER TO WAEC

UNIVERSITY OF CAPE COAST

COLLEGE OF EDUCATION STUDIES

DEPARTMENT OF ARTS & SOCIAL SCIENCES EDUCATION

Telephone: +233-3321-35411/+233-3321-32489-3 Ext. (268),

Direct: +233-3321-35411

Telegrams & Cables: University, Cape Coast



UNIVERSITY POST OFFICE
CAPE COAST, GHANA

Our Ref: DASSE/ED/ECT/12/0002

Date: 14th January, 2016

Your Ref: _____

TO WHOM IT MAY CONCERN

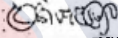
LETTER OF INTRODUCTION

The bearer of this letter Ms. Leticia Bosu is a graduate student of the Department of Arts and Social Sciences Education of the University of Cape Coast, Ghana.

She requires some information from your institution for the purpose of writing a thesis as a requirement for the pursuit of Ph. D degree programme.

I would be grateful if you would kindly give the necessary assistance that Ms. Leticia Bosu requires from you.

I will appreciate any help that you may be able to give.


PROF. KOFI TSIVANYO YIBOE
HEAD OF DEPARTMENT

DEPARTMENT OF ARTS AND
SOCIAL SCIENCES EDUCATION
UNIVERSITY OF CAPE COAST
CAPE COAST, GHANA

NOBIS

LUMEN

APPENDIX I
REQUEST FOR DATA FROM WAEC

Department of Arts and Social Sciences Education
University of Cape Coast
Cape Coast

28th January, 2016

The Head of National Office
WAEC
P.O.Box 917
Accra

Dear Sir/Madam,

REQUEST FOR DATA

I write to seek your consent to assist me in getting a data from your institution to compile my theses report.


I am a Ph.D student at U.C.C reading Curriculum and Teaching (Business Education). I need some data in your institution to help assess the teaching practices of accounting teachers in Ghana.

The data I am requesting is the "Statistics of Performance of students in Business programme from 2007-2014. I hope your office will be able to give me the necessary assistance.

I am counting on your co-operation.

Thank you.

Yours faithfully,


LETICIA BOSU
(Ph.D. Student)
UCC

DATAD FIELD TEMPLATE

- 07 Author: OBUBISA-DARIKO, ERNOST.
- 08 Gender: Male
- 09 Title: Cocoa research innovations and output in Ghana.
-
-
- 15 Degree: Ph. D.
- 16 Supervisor (s): Prof. Yijia Bhasin
Prof. Isaac Kwaku Acheampong
- 17 Town and Country: Accra, Ghana.
- 19 University and Department: U.C.C. School of Economics
- 20 Year of Submission: 2013
- 23 Acronym: U.C.C.
- 27 Abstract in alternative language:
- 28 Physical Description: 141, 282p. ill.
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- 37 Availability and Address:
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