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The Impact of Individualized Instructional Teaching Method on Academic Achievement of Students in Financial Accounting

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Abstract

The high rate of failure in financial accounting is attributed by certain experts to the use of traditional instructional methods for knowledge transmission. The objective of business education is to achieve excellence by emphasizing quality assurance and standard maintenance. It involves instructing students in courses that are pertinent to the business sector, including Accounting and Marketing. Nevertheless, the vast majority of business education students experience difficulty in Financial Accounting, despite the fact that a small number of them flourish in the subject. The objective of this study was to examine the influence of a customized instructional teaching approach on the academic performance of students in financial accounting in Niger State, Nigeria, in light of the observed low performance. The study was guided by two specific objectives, two research queries, and two stated hypotheses. The quasi-experimental design employed in the study was a pretest, post-test nonequivalent control group. The study encompasses 3733 senior high school pupils in Niger State who are studying Financial Accounting. The study employed the objectivesampling methodology to establish the sampling magnitude of 198 students. The data gathering technique used was a independently created FAPT - which mean Financial Accounting Performance Test that underwent validation of four field professionals. The test item obtained a reliability coefficient of 0.96 as determined by Cronbach Alpha. The study issues were addressed using mean and standard deviation, while the hypotheses were tested using Analysis of Co-Variance (ANCOVA) at a significance level of 0.05. The findings revealed that students who are taught Financial Accounting using the individualized instructional method performed

better than those taught using the conventional teaching method (M = 74.36, SD = 7.85); there was a glaring primary impact of treatment of individualized instructional teaching method on Learners' achievement of secondary school students in Financial Accounting (F(1,132)= 388.281; P = 0.000); and there was a significant gender effect on the academic The study suggests, among other things, that financial accounting professors adopt tailored instructional teaching approaches in their learning center since they could improve students' learning and lead to higher academic accomplishment.

Keywords: The Financial Accounting, Individualized Instructional Teaching Method, Gender and Teaching Methods.

Introduction

Art of Teaching with the art of learning is a dual spatial affair that an instructor sends content with the students responding through evaluation; yet, this often on going procedure may be fantastic if methods of teaching are used properly. Teaching has aim to help learner reach maximum potential to maturity in their life's Journey, to better self, productive, and important representative of their country. The word "teaching methods" refers to the manner or approach by which an instructor provides/delivers subject matter to students in class, based on predefined instructional objectives, in order to improve student learning. Joe, 2014 said the teaching style also refers to the way in which the instructor communicate and conveys knowledge in order to involve the learners on relevant training activities and hit with high performance the lesson's goal Furthermore, The way of Teaching as Ajoma (2017) said is a professional pattern used by instructors consistently in instructional activities to impart important information and skills to their students. To an Instructor, for proper execution of teaching style, several keys must be addressed, including the instructional aim, the students, and the learning environment. Financial accounting professors uses diverse instructional methods to transmit wisdom so that the student will learn better.

Financial accounting is the process of documenting, categorizing, choosing, measuring, assessing, and communicating financial data about an organization so that users may make decisions. It includes profit and loss reporting (Ibrahim & Kazeem, 2015). Accounting data is converted into financial information by the application of accounting laws, principles, and standards. These are the rules that accountants often follow while preserving and examining financial data, as well as planning and interpreting business records. Given this, Financial

Accounting is one of the disciplines taught in all commercial courses of Nigerian secondary schools, according to the Federal Ministry of Education's Department of Basic and Secondary Education. In order to effectively impart Financial Accounting information to students, Financial Accounting professors use a variety of instructional methodologies in the teaching and learning process. According to Ezenwosu and Nworgu (2013), most instructors employed the standard approach of orally presenting knowledge, concepts, and principles to students. According to Abubakar and Dantani (2014), the conventional method is a teaching approach that allows the instructor to convey a huge amount of content to a big group of students with little or no contact between the students and the teacher.

According to Azih and Nwosu (2011), student-centered techniques, which are defined by learners' full engagement in the learning process, might be an important factor in improving students' accounting performance. Student-centered methods include the unwatched discovery method, non-dependent study method, demonstration method, Socratic method, problem-based method, guided-discovery method, case study method, mastery learning method, individualized instructional teaching method, and discussion method with many others (Awotua-Efebo 2015). Individualised teaching styles are similar to direct instruction in that they rely more on planned and well-prepared instructional materials with precise usual instructions. However, unlike direct teaching, which is carefully arranged for use with children in elementary school, customized education is only designed for pupils who are at least junior high school age and requires sufficient self-discipline to be effective. As a result, personalized teaching has similarities with the constructivism movement in education, founded by Swiss scientist Jean Piaget (1896) and advocating for pupils to create their own learning and knowledge. Individualised Instruction, on the other hand, believes that most secondary school students still lack the necessary knowledge and abilities to lead the majority of their own curriculum, which must be overseen in part by schools and instructors (Study Lecture Notes, 2015). Academic performance outlines what students achieve in their classroom activities as well as ways for managing the multiple educational encounters that tutors expect students will face. Okoro (2011) defined academic performance as an evaluation approach in which learners' outcomes are averaged based on their obligations at a given moment. As a result, it suggests that performance evaluates a learner's visible behaviours at a particular moment. Student performance is extremely important since it serves as the primary criteria for justifying the efficiency and growth of a learning institution.

The topic of student underperformance in Nigerian secondary schools has been widely debated. It is critical to understand the sources of any problem before attempting to solve it. Many causes or agents have been investigated as etiological starting points for studying the phenomena of school failure or success. These issues are investigated

from a variety of perspectives, including the participation of students, instructors, parents or families, the school environment, society, and government. Most scholars appear to agree that failure may be explained using a multi-causal approach in which the event is examined at various levels and different factors are present. Gender is one of the elements listed in the research as having a substantial impact on students' academic performance (Adesoji & Olatunbosun, 2018). Gender refers to the physical, biological, mental, and behavioral characteristics that distinguish feminine and masculine (female and male) persons (Amosun, 2011). The significance of gender-based performance analysis stems mostly from socio-cultural disparities between girls and boys. Some vocations and professions have traditionally been considered male (engineering, arts and crafts, agriculture, among others) and female (catering, typing, nursing, among others). Parents assign tasks such as car washing, lawn mowing, bulb replacement, climbing ladders to repair or remove items, and so on to the boys. On the other hand, duties like as dishwashing, cooking, cleaning, and so on are assigned to the girls.

The primary goal of teaching Financial Accounting is not only to improve students' intellectual abilities, but also to provide them opportunity to work individually, in pairs, small and big groups. Aside from cognitive abilities, learners must have acquired skills such as scripting, presenting, public speaking, decision-making, cooperation, and computer and information literacy. To accomplish this achievement, new techniques, concepts, and approaches must be included into the study of financial accounting. Before this age, professors were seen to be the exclusive source of information, and students looked to them for answers to any problems they encountered. As a result, under the current system, professors serve as pathfinders, basically acting as tour guides for students. Students-centric education provides learners with the opportunity to improve their accounting abilities and competences, allowing for personal growth and development throughout time. The teaching methods used are intended to correspond with the practical learning paradigm, which states that the goal of learning is to relate the concept taught to real-life experiences. Based on the researcher's interaction, students and teachers had differing perspectives on students' failure in Financial Accounting. Some students said they did not like a subject that involved calculations; others said they did not like the way and manner in which they were taught the subject; and others blamed the failure on their teachers' presentation of the subject, specifically teaching methods. The teachers, on the other hand, maintained that the failure was caused by the students' lack of enthusiasm and seriousness in the course. Some criticized the government and school authorities for failing to provide adequate teaching materials to effectively teach the topic using a variety of ways. To avoid repeated mass failure in Financial Accounting, this study addressed the aforementioned problems by using empirical evidence on the impacts of

individualized instructional teaching techniques on students' academic performance in Financial Accounting in secondary schools.

Research Questions

1. How does tailored instructional teaching style affect secondary school students' academic progress in Financial Accounting?
2. What effect does gender have on the academic accomplishment of students who are taught Financial Accounting in Senior Secondary Schools using a personalized teaching method?

Research Hypotheses

Ho1. Customized teaching strategies have no substantial affect on secondary school students' academic progress in Financial Accounting.

Ho2. Gender has no substantial influence on the academic ability of secondary school pupils who are taught Financial Accounting utilizing a personalized instructional strategy.

Methodology

This study used a quasi-experimental technique with a non-equivalent control group before and after testing. The researchers employed the entire class for their examination. The investigation's sample consisted of 311,786 individuals pursuing financial accounting at senior secondary schools in Niger state. The study's sample consisted of three educational institutions drawn from the state's three senatorial districts. One hundred and ninety-eight respondents were chosen from the whole population of the study. The Financial Accounting Performance Test (FAPT), devised by the researcher, served as the data gathering tool for the study. FAPT was fully validated by four professionals. The Cronbach Alpha was used to assess the dependability of the study instrument, yielding a coefficient of reliability of 0.96. Ethical considerations like as informed consent and voluntary participation were addressed. The trial began with 138 volunteers, but only 139 people finished it. As a result, the study focused on the number of participants who finished the trial. The therapy was given to the responders during their regular class session, under the supervision of the study assistant (school subject teacher). The data for the research subjects were analyzed using standard deviation and mean. An analysis of covariance (ANCOVA) was used to explore the hypotheses at a significance level of 0.05.

Results

Research Question One: 1.What effect does a tailored instructional teaching method have on secondary school students' academic progress in Financial Accounting in Niger State?

Table 1:shows the mean and standard deviation of the impact of tailored instructional training on academic achievement.

Groups	N	Pretest		Post-test		Mean Difference
		Mean	SD	Mean	SD	
Experimental (Individualized Tailored Teaching-method)	59	46.73	8.89	74.36	7.85	27.63
Control Group (Traditional Method)	78	35.36	12.70	40.06	12.36	4.70
Mean & Standard Difference		11.37	3.81	34.30	4.51	22.93

Source: Field Experiment 2024

In Table one, the group that participated in experiment two and was taught using the customized instructional style of teaching had mean pretest and post-test scores of 46.73 and 74.36, with standard deviations of 8.89 and 7.85, respectively. It was observed that experimental group 2 gained an average of 27.63 points after being exposed to specific instructional training methods. The low standard deviation (7.85) for the post-test indicates that students' outcomes are within the mean. The conventional approach grouping had a mean score of 35.36 and standard deviation of 12.70 (= 35.36; SD = 12.70) in the pretest and a mean score of 40.06 and standard deviation of 12.36 (= 40.06; SD = 12.36) in the posttest, resulting in a pre-test and post-test mean gain of 4.70 in the control group taught financial accounting using the conventional method. Analyzing the mean difference between experimental group two and the control group yielded a mean gain of 22.93. This study shows that the personalized instructional teaching style is particularly effective in improving the accomplishment of learners in financial accounting, as learners performed better than those taught using standard methods.

Research question two: What effect does gender have on the academic accomplishment of students who are taught Financial Accounting in Senior Secondary Schools using a personalized teaching method?

Table 2: shows the influence of gender on academic success in Financial Accounting classes taught with a personalized approach.

Gender		Pretest		Post-test		MD [mean difference]
	N	$\overline{X}$	SD	$\overline{X}$	SD	
Male	24	50.50	8.54	75.92	7.56	25.42
Female	35	44.14	8.28	73.29	7.97	29.15
Mean & SD Difference		6.36	0.26	2.63	0.41	3.73

Field experiment, 2024

The results in Table 2 indicated that male students who were taught using the

personalized instructional technique had pre-test and post-test averages of 50.50 and 75.92, respectively. The male pre-test (= 50.50; SD = 8.54) and male post-test (= 75.92; SD = 7.56) had standard deviations of 8.54 and 7.56, respectively. In contrast, their female counterparts who were taught using tailored instructional techniques achieved mean scores of 44.14 and 73.29 for pre-test and post-test, respectively. The female pretest (= 44.14; SD = 8.28) and female posttest (= 73.29; SD = 7.97) had standard deviations of 8.28 and 7.97, respectively. Comparing the mean post-test scores of male and female students (male = 75.92; female = 73.29), it can be concluded that male financial accounting students performed somewhat better, with a mean difference of 3.73. This narrow mean score might be attributed to the fact that both sexes enjoyed studying the specific topic through a specialized instructional teaching style.

Test of Hypotheses

Ho1: Customized teaching strategies do not significantly impact secondary school students' academic progress in Financial Accounting.

Table 3:provides an overview of the Analysis of Covariance (ANCOVA) test of significance for the principal influence of personalized instructional techniques on academic attainment.

Source	Type 3 Sum of Squares	DF	Mean Square	F	Sig.
Corrected Model	49147.432[a]	4	12286.858	285.153	.000
Intercept	6349.020	1	6349.020	147.348	.000
Pre-test	8783.991	1	8783.991	203.858	.000
Treatment	16730.505	1	16730.505	388.281	.000
Gender	14.418	1	14.418	.335	.564
Treatment * Gender	245.714	1	245.714	3.703	.088
Error	5687.707	132	43.089		
Total	466734.000	137			
Corrected Total	54835.139	136			

Field experiment, 2024

The results in Table 3 show the F-calculated values for the effects of personalized instructional teaching style on academic performance of secondary school students in Financial Accounting. Table 12 shows the F-calculated values for the effects of using a personalized teaching technique on secondary school students' performance in the

stated topic. The results show that tailored teaching strategies have a significant impact on students' academic success (F(1,132)= 388.281; P = 0.000). The null hypothesis, which stated that individualized teaching had no significant impact on the academic success of the students, was subsequently rejected. This suggests that the personalized teaching technique improves the academic performance of students who study financial accounting. This demonstrates that the primary treatment (individualized teaching style) used to train the pupils is responsible for the significant impact seen

Ho2. Gender has no substantial influence on the academic ability of secondary school pupils who are taught Financial Accounting utilizing a personalized instructional strategy.

Table 4: Overview of Analysis of Covariance (ANCOVA) for Test of Significant on impact of sex on the academic achievement

Sources	Type 3 Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	49147.432[a]	4	12286.858	285.153	.000
Intercept	6349.020	1	6349.020	147.348	.000
Pre-test	8783.991	1	8783.991	203.858	.000
Treatment	16730.505	1	16730.505	388.281	.000
Gender	14.418	1	14.418	.335	.564
Treatment * Gender	245.714	1	245.714	3.703	.088
Error	5687.707	132	43.089		
Total	466734.000	137			
Corrected Total	54835.139	136			

Field experiment, 2024

The results in Table 4 indicate the F-calculated values for gender influence on students' academic progress in the Financial Accounting course, which was taught using a personalized instructional method. The Table shows that when a personalized teaching approach is used, gender has a statistically significant impact on students' academic performance in Financial Accounting. The null hypothesis, which contends that gender has no discernible impact on academic success among students studying financial accounting through personalized instruction, is not rejected. This demonstrates that when financial accounting is taught using a customized teaching technique, male and female accounting students do not differ significantly

Discussion of Findings

The study looked at how individualized instructional teaching approaches affected secondary school students' educational success in financial accounting. The study found that a tailored teaching technique improves the academic performance of secondary school pupils in Financial Accounting. This shows that when students are taught using a personalized instructional method, their academic performance will improve. Furthermore, there was a significant main effect of personalized instructional teaching style on the academic success of secondary school students in Financial Accounting. This implies that students taught financial accounting using individualized training outperformed those taught using the traditional mode of education. This study verifies Ajoma's (2017) previous conclusion that tailored instructional teaching techniques help students to think critically, resulting in higher academic accomplishment. The conclusion is also consistent with Mamman's (2016) observation that student-centered teaching techniques, such as the mastery learning method, engage students as active learners rather than passive listeners. It is connected to Garuma's (2012) results, who discovered that the guided-discovery teaching technique is more successful in improving students' achievement while teaching secondary school students; both approaches are student-centered, and students are directed by the instructor. The study also found that when financial accounting is taught using a personalized teaching approach, male and female accounting students do not vary significantly. These results are consistent with the findings of Ani, Obodo, Ikwueze, and Festus (2021), who found that gender had no significant influence on pupils' intellectual ability in school courses.

Conclusion

The study's findings indicate that the tailored instructional teaching style has a good influence on students' academic performance in financial accounting. If this is the case, it shows that the standard teaching technique for financial accounting is less successful than the one employed in this study. The continued use of the usual teaching approach will have a negative impact on secondary school students' academic performance in financial accounting, potentially discouraging them from continuing accounting as a course in higher education.

Recommendations

Based on the outcomes of this investigation, the subsequent recommendations are presented.

1. Financial accounting Instructors can employ tailored instructional teaching approaches in their classrooms since they can encourage student learning, which leads to higher academic accomplishment.

2. To be able to implement the approach with their students, financial accounting instructors should obtain the knowledge and abilities of using individualized instructional teaching methods through seminars and in-service training.

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