Performance of Accounting Students in Nigerian Public Universities: Does Accounting Teaching Methodology Matter?

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Abstract

The study examined how different methods of teaching accounting influence the academic performance of university students in Nigeria. The teaching methods under examination were lecture method, group discussion method, and participatory method. The study used a descriptive survey design and selected a sample of 135 students from two Nigerian universities using Taro Yamane's formula. Data was collected through the use of a 5-point Likert scale questionnaire. The inferential analysis was carried out by means of Kendall's Tua correlation coefficient with the help of SPSS Version 23. The findings showed that all three teaching methods - lecture, group discussion, and participatory - had a significant positive impact on the students' performance at a 1% level of significance. The study recommended that lecturers in accounting should prioritize a participatory approach, as it helps to improve clarity and understanding of the subject material.

Key words: Accounting teaching methodology, Academic Performance, Lecture Method, Group Discussion Method; Participatory Method

1. Introduction

Universities and colleges have been established to provide students with opportunities to acquire knowledge and skills in their chosen fields of study, as well as to develop their personalities for a successful life (Nazli& Can, 2017; Eze, Ezenwafor&Obidile, 2015). Accounting, being one of the courses offered in universities, requires an effective teaching methodology that can improve students' performance. Research has shown that teachers have a significant impact on their students' academic and life-long success (Umoru, 2018; Abbey, 2017; Oko, 2016; Chetty, Friedman, & Rockoff, 2014). Accounting education in universities involves a combination of instructional programs designed to train future accountants and make them versatile and adaptable to the various roles they may take on after graduation (Nazli& Can, 2017). The education aims to develop concepts, rules, skills, procedures, theories, and general knowledge to solve accounting problems (Okafor, 2012). It also emphasizes the ability to differentiate and integrate problem-solving perspectives, identify accounting-related information resources, structure solutions to problems, develop communication skills, and analyze and interpret problem situations and find lasting solutions (Eze, Ezenwafor&Obidile, 2015).

According to Umoru and Haruna (2018), teaching methodology is the principles and methods used by teachers to impart knowledge to students. The teaching methods are chosen based on the subject matter and the nature of the learners. However, no single teaching method is appropriate for all situations and all students (Umoru& Haruna, 2018). Various teaching methods and approaches, such as lecture method, discussion method, and participatory method, have been used in the teaching of accounting courses (Pilato & Ulrich, 2014). Trabulsi (2018) argues that teaching methodology is adopted by teachers to achieve the goals of the teaching process, which involves delivering information, skills, and knowledge to students. While modern teaching methods, such as technology-based approaches, are shaping the teaching environment, traditional face-to-face methods are still in use and can produce positive results when applied effectively (Trabulsi, 2018). Some believe that traditional teaching methods, such as lecturing and class discussion, provide more interaction between teachers and students, while others argue that technology-based approaches offer greater flexibility and accessibility to the learning environment.

However, accounting teaching methodologies, such as lecture method, participatory method, and discussion method, have been criticized for many limitations that have led to poor academic performance by students (Umoru& Haruna, 2018). Students taught through these methods simply obtain information from the teacher without engaging with the subject being taught (Ramen, Moazzam &Jugurnath, 2016; Ahmadu, 2016). This approach is seen as less practical, more theoretical, and more focused on memorization than applied knowledge (Ahmadu, 2016). Proper accounting teaching methodology should involve a plan that outlines the teachers' strategy for achieving their goals (Abbey &Okorogba, 2017). The methodology should take into account the organization of the content facilitators, the techniques used to present the subject matter, and the tools and materials used to meet the teaching objectives. The ultimate goal of teaching is to bring about a meaningful change in the learner, who is at the center of the teaching process (Ahmadu, 2016). There has been much discussion in the field of educational research regarding teaching methodology and its impact on student performance in accounting. Poor teaching methodology is often cited as the cause of poor academic performance in accounting, assuming all other

factors are equal (Abbey, 2017; Oko, 2016; Ahmadu, 2016). Some teachers or lecturers are criticized for not using the proper teaching methods when delivering lectures (Muema, Mulwa &Mailu, 2018). Many researchers have found that poor teaching methods are a significant predictor of poor student performance in accounting (Igwe and Ikatule, 2011; Umoru, 2018).

The influence of accounting teaching methodology on student performance in Nigeria has been studied by many authors such as Abbott and Palatnik (2018), Umoru (2018), Abbey (2017), Oko (2016), Ahmadu (2016), Akenbor and Ibanichuka (2014), Okolie and Izedonmi (2014), Odia and Ogiedu (2013), Elvis (2013), Okafor (2012), Ezeani (2012), and Nazli (2010). However, the researcher's knowledge is that none of these studies have used students at Nnamdi Azikiwe University as a case study. To fill this gap in knowledge, the researcher initiated this study which examines the extent to which lecture method, group discussion method and participatory method affect the performance of university students in Nigeria.

2.0 Review of Related Literature

2.1 Conceptual Issues

2.1.1 Accounting Teaching Methodology

Teaching being a means by which by which a teacher delivers his/her subject matter to students based on pre-determined instructional objectives in order to promote learning in the students to acquire skills, knowledge and attitudes in vocational and technical education, must be carried out using a known methodology. A teaching methodology therefore refers to an overall plan for the orderly presentation of content or learning material. Thus, accounting teaching methodology is a set of procedures for transmitting accounting knowledge meant to achieve a classroom result (Ramen, Moazzam &Jugurnath, 2016). In accounting teaching methodology, teachers or facilitators seek for a teaching method which acts as an instrument used by the teacher to communicate to the learner, facts, knowledge, skills and attitudes (Ahmadu, 2016). Accounting Teaching Methodology (ATM) refers to the principles and methods used for instruction to be implemented by accounting teachers to achieve the desired learning by accounting students.

Umoru and Haruna (2018) submitted that teaching methodology comprises the principles and methods used for instruction to be implemented by teachers to achieve the desired learning by students. These strategies are determined partly based on subject matter to be taught and partly on the nature of the learner. For a particular teaching method to be appropriate and efficient it has to be in relation with the characteristic of the learner and the type of learning it is supposed to bring about. Accounting teaching methodology, therefore, can simply be defined as the type of principal & methods used for instruction in accounting education. It essentially connotes the method or medium that the teacher employs to achieve the goals of the teaching process which involves the delivery of information, skills and knowledge to accounting students. There are many types of teaching methods, depending on what information or skill the teacher is trying to convey. For effective teaching of accounting content to take place, a good method must be adopted by the teacher. An accounting teacher has many options when choosing a style by which to teach. The teacher may write lesson plan of their own, borrow plans from other teacher, or search online, or within book for lesson plan. When deciding what method to use, an accounting teacher needs to consider students' background, knowledge, environment & learning goals (Gupta, 2017). Accounting lecturers are aware that students have different ways of absorbing information & of demonstrating their knowledge.

2.1.2 Lecture Method of Teaching

A lecture is an oral presentation of information by the instructor. It is the method of relaying factual information which includes principles, concepts, ideas and all theoretical knowledge about a given topic. In a lecture the instructor tells, explains, describes or relates whatever information the trainees are required to learn through listening and understanding. It is therefore teacher-centred. Lecture Method connotes a method in which the instructor presents a series of events, facts, or principles, explores a problem or explains relationships. On lecture method, Umoru and Haruna (2018) argued that this is a one way flow of communication from the teacher to the students and that the method is a teacher-centered approach where most of the talking is carried out by the teacher while the students remain as passive listeners taking down notes.

2.1.3 Participatory Method of Teaching

Participatory Method essentially entails a method of teaching that does not necessarily lay emphasis unduly on the learner, content or teacher. Concerning this methodology of teaching, Ihionu (2018) contended that participatory method of teaching is driven by the situational analysis of what is the most appropriate thing for us to learn/do now given the situation of learners and the teacher. They require a participative understanding of varied domains and factors. In this category of methods, both the teacher and the learners have to fit into the content that is taught. Generally, this means the information and skills to be taught are regarded as sacrosanct or very important. A lot of emphasis is laid on the clarity and careful analyses of content. Both the teacher and the learners cannot alter or become critical of anything to do with the content.

2.1.4 Discussion Method of Teaching

Discussion Method of teaching refers to a method in which group discussion techniques are used to reach instructional objectives. According to Ihionu (2018), during discussion, the instructor spends some time listening while the trainees spend sometimes talking; this made discussion method, therefore, a more active learning experience for the trainees than the lecture. A discussion is the means by which people share experiences, ideas and attitudes. As

it helps to foster trainees' involvement in what they are learning, it may contribute to desired attitudinal changes. Discussion method may be used in the classroom for the purpose of lesson development, making trainees apply what they have learnt or to monitor trainees learning by way of feedback.

2.1.5 Students' Academic Performance

This concept is quite operationalized as the level and degree of students' achievements in accounting which is denoted by how well they performed in exams. In the view of Umoru and Haruna (2018), students' academic performance is an observable or measurable behavior of a person in a particular situation usually experimental situation. Similar to the above, Morgan (2010) averred that it an assessment strategy by which the evidence about students learning is gathered through students work on a performed task. Therefore, one can argue that students' academic performance is very important majorly because it seems to be a significant yardstick by which the effectiveness and success of any educational institution could be judged.

Ahmadu (2016) while citing Elger, (2006) suggested that performance in general depends on six components: context, level of knowledge, levels of skills, levels of identity, personal factors and fixed factors. It is the process of accomplishing an action under particular conditions. For instance, a student's performance in the school will determine his future career. The purpose of assessing students' academic performance is to achieve specific defined results for people so that they know whether or not they achieved their goals and objectives. One can say that academic performance as the index of general mental abilities are merely responses to tests of different kinds (Ahmadu, 2016). In the view of Spinath (2012), academic performance represents outcome that indicates the extent to which a person has accomplished specific goals that were the focus of activities in instructional environments, specifically in schools. It is described as the outcome of students' effort in examinations (Eze, Ezenwafor&Obidile, 2015). Abdullahi (2013) described poor academic performance as any performance that falls below a desired standard.

2.2 Theoretical Framework

This study is based on the theoretical foundations of constructivist learning theory. Constructivism, according to Ayuba (2017), is basically a theory based on observation and scientific study of how people learn. It maintains that people construct their own understanding and knowledge of the world through experiencing things and reflecting on those experiences (Shuabu, 2012). Constructivist theories have been widely used in explaining the possible relationship between teaching methodology and students' academic performance (Ogbuowelu, 2019). The relevance of constructivism to the present study lies in the fact that knowledge is actively constructed in the mind of learners and more effectively constructed when an appropriate teaching methodology has been applied by the teacher, lecturer or facilitator.

A central point in the postulations of the theory of constructivism is that learning is always a unique product "constructed" as each individual learner combines new information with existing knowledge and experiences (Egbodo, 2016). Individuals have learned when they have constructed new interpretations of the social, cultural, physical and intellectual environment in which they live. Therefore, the teacher is primarily responsible for the creation of an appropriate learning environment in which students' learning experience will be made authentic presentations of real practices in applied settings (Sedega, Mishiwo, Fletcher & Kofi, 2017). Thus, the basic principle of constructivism theory is applied in this study in which learners construct meaning and create appropriate learning experience of accounting problems, issues, solutions and concept through teachers who adopt the most appropriate teaching methodology for the purpose of delivering accounting contents to learners.

Furthermore, the interactive property of the vast teaching methodology options at the disposal of accounting lecturers, university students should hopefully be able to observe and learn some of the abstract concept of accounting problems. This is aimed at helping them in the learning experiences that will enhance retention and improve their academic performance in accounting in line with the theoretical stipulations of constructivist principles. Predicated on this backdrop, this study is anchored upon constructivist learning theory.

2.3 Empirical Review

A number of studies have explored the effect of different teaching methods on the academic performance of students in financial accounting. In 2021, Usman conducted a study in Bauchi State, Nigeria to examine the impact of using a learning management system on the performance of secondary school students. The research design was a quasi-experimental design and 240 students were selected through purposive sampling. The results showed that there was a significant difference in the achievement of students taught using the LMS compared to those taught using conventional methods. Similarly, Ugwoke, Taiwo and Adedayo (2020) explored the effect of guided discovery teaching methodology on the performance of students in financial accounting. The study used a nonrandomized pretest-posttest control group quasi-experimental design and found that the treatment improved students' attitudes and retention of accounting concepts. Olugbenga, Olulowo and Earnest (2020) looked at the role of peer tutoring in improving students' academic achievement in financial accounting. The study adopted a nonrandomized pretest-posttest control group quasi-experimental design and found that peer tutoring was more effective in improving students' academic achievement compared to the conventional lecture method.

Graschitz and Claudia (2020) examined whether an innovative method of teaching audit concepts was adequate for use in a higher education setting. The study used a case study research design and found that the teaching material met the criteria and the students' academic needs. Abdulla and Ghilan (2020) investigated the effect of COVID-19 on accounting education in higher education in the Gulf Cooperation Council. The study was conducted using a quantitative survey approach and found that online learning improved lecturer efficiency. Boon and Wong (2020) explored the effect of teaching methodology used by Malaysian secondary school students in the context of ICT-supported learning environments. The study used structural equation modeling and found that students employed a deep approach to learning accounting principles. Park, Koo and Park (2019) studied the effect of

student participation in class activities on their learning of accounting principles. The results showed that active participation led to better learning outcomes.

Umoru and Haruna (2018) looked at the effect of demonstration and lecture methods on financial accounting students in Adamawa State. They used a quasi-experimental design and found that the demonstration method had a significant impact on student performance compared to the lecture method. Trabulsi (2018) studied the attitudes of accounting students towards traditional and modern teaching methods and found a positive correlation between modern teaching methods and student attitudes. Muema, Mulwa and Mailu (2018) studied the influence of teaching methods on math students' academic achievement in Dadaab and found a positive correlation between ICT-based teaching methods and student achievement. Abbey and Okorogba (2017) compared the effect of instructional video on students' financial accounting performance and found that students taught using this method performed better. Nazli and Can (2017) explored the effect of teaching methods on accounting students' academic performance but found no significant difference between traditional and cooperative learning methods. Gupta (2017) conducted a similar study but the results are not specified.

Ahmadu (2016) conducted a study on the impact of direct and cooperative teaching methods on students' accounting performance in North-East Nigeria's federal colleges of education. The study used a quasi-experimental design, with a sample size of 162 students out of a population of 482 selected students in federal colleges of education offering accounting. The study employed primary data collection through the use of a Financial Accounting Achievement Test. The results showed a significant difference in the academic performance of students taught using the direct teaching method and those taught using the cooperative method.

Blazar (2016) explored the connection between teaching methods and students' academic performance, attitudes, and behaviors. The study adopted an experimental design and involved 111 teachers from 26 schools in three anonymous districts. Results showed a positive relationship between inquiry-oriented instruction and student outcomes on a low-stakes math test.

Ramen, Moazzam and Jugurnath (2016) compared the effectiveness of traditional and modern accounting teaching methods in schools in Mauritius. The study adopted a survey research approach, using a sample size of 151 students from various learning institutions. The study used secondary data sources, such as databases and articles, as well as primary data sources, such as interviews and questionnaires. Results showed that students preferred a combination of traditional and modern teaching methods, and perceived the hybrid approach as innovative.

Oko (2016) assessed the influence of accounting education on Nigerian university students' performance. Using a descriptive case study survey methodology, the study collected primary data through questionnaires from a sample of 47 lecturers in higher institutions and professional bodies. Results showed that accounting education affects students' performance.

Alasoluyi (2015) examined the effect of Computer Assisted Instruction (CAI) on students' economics performance in senior secondary schools in Ekiti State, Nigeria. The study used a quasi-experimental design, with a sample size of 195 students from four schools. Results showed a significant difference in the post-test performance scores of students taught economics using the CAI method compared to those taught using the traditional method.

Kutluk, Donmez, and Gulmez (2015) evaluated the views of university students on accounting education, collecting data from fourth-year students at Akdeniz University. They found that students preferred a combination of powerpoint presentations and blackboard for learning accounting. Eze, Ezenwafor, and Obidile (2015) explored the effect of problem-based teaching method on students' academic performance and retention in accounting. The study took place in technical colleges in Anambra State, and results showed that students who learned through the problem-based method performed better than those taught through the lecture method. Ijere and Anikene (2015) conducted a study on the impact of computer-assisted instruction (CAI) on secondary school students' academic performance in chemistry and found that CAI was more effective than the traditional expository method. Adedamola's study, also conducted in 2015, investigated the effect of CAI on biology education in senior secondary schools. The results showed that CAI had a significant impact on students' academic performance, although no significant change was seen in their attitude towards CAI.

Elvis (2013) studied the impact of different teaching methods on student performance using an experimental design. The teaching methods were teacher-centered, student-center and teacher-student interactive and student test scores were the dependent variable. The sample consisted of 109 undergraduate students. Results showed significant differences in student performance between the teacher-centered and the other two methods, but no significant differences between the student-center and teacher-student interactive methods.

Ndinechi and Obidile (2013) explored effective accounting teaching strategies among 121 accounting lecturers in Anambra State using a survey. Results showed no significant differences in the strategies considered effective among lecturers from different institutions.

Simga-Mugan and Hosal-Akman (2010) investigated the effect of two accounting teaching approaches on student performance in a subsequent finance course. The study compared 128 accounting and finance students and found no significant difference in their finance course grades.

3.0 Methodology

Descriptive survey research design was adopted to examine the effect of accounting teaching methodology on the academic performance of students. The choice of this research design was informed by the view of Onyeizugbe (2017) that the best research design to be adopted when people's opinion is studied as a sample out of a given population is the descriptive survey research design. The population for the study consists of all the 400 level Accountancy students in both Nnamdi Azikiwe University, Awka and Chukwuemeka Odumegwu Ojukwu University, Igbariam. The choice of this

population target is considered suitable because the 400 level students are more experienced than other students in lower levels. The population of the study is given in **Table 3.1** below:

Table 3.1 Population of the Study

Name of University	Number of 400 level Accountancy Students
1. Nnamdi Azikiwe University, Awka	141
2. Chukwuemeka Odumegwu Ojukwu University, Igbariam	140
Total	281

Source: Field Survey, 2022

The population of the study is two hundred and eighty-one (281). The researcher decided to adopt the Taro Yamane (1967) formula to obtain the sample size. This is demonstrated as follows;

Formula: Sample size (n) = $\dfrac{N}{1+N(e)^2}$

n=? (Unknown)

N= 281

e = 6%

Therefore, sample size (n) is obtained thus:

$$n = \frac{281}{1+281\,(0.06)^2}$$

$$n = \frac{281}{1+281\,(0.0036)}$$

n = 134.5638

Approximately, n = 135

Based on strata distribution, 68 and 67 questionnaires are distributed to 400 level Accountancy students in both Nnamdi Azikiwe University, Awka and Chukwuemeka Odumegwu Ojukwu University, Igbariam, respectively. The study in line with the research design adopted for the study utilises primary data that were sourced from the questionnaires that were administered to the respondents. The questionnaire was developed in line with five (5) point likert scale system viz: strongly agree, agree, neutral, disagree and strongly disagree. The reliability of the instrument was established using Cronbach Alpha. The result of the Cronbach Alpha reliability coefficient is shown in **Table 3.2** below.

Table 3.2: Reliability Estimates for the Variables

Constructs	Number of Items	Cronbach's alpha
1. Lecture Method	5	$\alpha = .75$
2. Discussion Method	5	$\alpha = .81$
3. Participatory Method	5	$\alpha = .77$
4. Academic Performance	4	$\alpha = .83$

Source: Researcher's Computation, 2022

The establishment of reliability was accomplished by measuring the internal consistency of the instrument using a reliability co-efficient by means of Crownbach's Alpha. A scale is considered reliable when the co-efficient is .70 or preferably higher (Onyeizugbe, 2017). The reliability coefficients of the constructs that are given in **Table 3.2** above show that all the variables have a considerably high reliability coefficients that are greater than 0.7. Thus, the research instrument is deemed reliable. The distribution of responses was analyzed using simple percentages and weighted mean. The descriptive statistical analysis was done using mean and standard deviation. In addition, the study subjected the three null hypotheses to an inferential analysis using the Kendall's Tua correlation coefficient. This statistics was computed with the aid of Statistical Package for Social Sciences (SPSS) Version 23.

4.0 Data Analysis and Discussions

4.1 Presentation of Response Rate

The researcher administered the research instrument to the 135 sampled respondents. A prototype of the questionnaire distributed is shown in Appendix I of this report. Some of the questionnaires were not retrieved while some were invalidly filled. Table 4.1 shows that distribution of the response rate to the questionnaire.

Table 4.1 Presentation of Response Rate

Response	Frequency	Percentage (%)
Well Filled in Questionnaires	127	94.07
Wrongly-Filled in Questionnaires	3	2.23
Unreturned Questionnaires	5	3.70
Total	135	100

Source: Survey Findings, 2022

Among the 135 questionnaires that were distributed, 127 questionnaires which represent 94.07% were fully completed and returned. 3 questionnaires (2.23%) were wrongly-filled while 5 questionnaires (3.70%) were not returned.

4.2 Presentation of Demographic Characteristics of Respondents

Table 4.2 Gender Distribution of Respondents

Response	Frequency	Percentage (%)
Males	54	42.52
Female	73	57.48
Total	127	100

Source: Survey Findings, 2022

Table 4.2 above indicates that the male respondents are 54 (representing 42.52%) while 73 females (representing 57.48%) constituted the sample size of the study.

Table 4.3 Age Distribution of Respondents

Response	Frequency	Percentage (%)
Less than 18	0	0
18 - 20	1	0.79
21-23	79	62.20
24 -26	31	24.41
Above 26	16	12.6
Total	127	100

Source: Survey Findings, 2022

Table 4.3 indicates that no respondent is less than 18 years. 1 student (representing 0.79%) are between 18-20 year old. 79 students (representing 62.20%) are within the age bracket of 21 – 23 years. 31 students (representing 24.41%) of them are between 24 – 26 year old while 16 (12.6%) are above 26 year old.

4.3 Analysis of Research Questions

Table 4.4 Analysis of Responses to Research Question 1

Question 1:To what extentdoes lecture method affect students' performance in Nigerian universities?

Response	Frequency	Percentage (%)
Very Little Extent	9	7.1
Little Extent	28	22.0
Neutral	8	6.3
Great Extent	52	40.9
Very Great Extent	30	23.6
Total	127	100.0

Source; Survey Findings, 2022

Table 4.4 shows that 9 students (7.1%) are of the opinion that the extent to which lecture method influences students' academic performance is very little. 28 of them (22%) opted for little extent; 8 (6.3%) were undecided; 52 (40.9%) opined that the extent of influence is great while the rest of the 30 students (23.6%) claims that lecture method influences students' academic performance to a great extent.

Table 4.5 Analysis of Responses to Research Question 2

Question 2:What extentof effect does discussion method have on students' performance in Nigerian universities??

Response	Frequency	Percentage (%)
Very Little Extent	11	8.7
Little Extent	20	15.7
Neutral	7	5.5
Great Extent	44	34.6
Very Great Extent	45	35.4
Total	127	100.0

Source; Survey Findings, 2022

Table 4.5 shows that 11 (8.7%) of the respondents are of the opinion that the extent to which group discussion method influences students' academic performance is very little. 20 students (15.7%) believe that the extent of effect is little while 7 students (5.5%) were undecided. 44 (34.6%) opined that the extent of such influence is great while the rest of the 45 students (35.4%) claim that the extent of influence is very great.

Table 4.6 Analysis of Response to Research Question 3

Question 3: To what degreedoes participatory method affect the performance of university students in Nigeria?

Response	Frequency	Percentage (%)
Very Little Degree	2	1.6
Little Degree	9	7.1
Neutral	7	5.5
Great Degree	85	66.9
Very Great Degree	24	18.9
Total	127	100.0

Source; Survey Findings, 2022

Table 4.6 shows that 2 (1.6%) of the respondents believe that the degree to which participatory method of teaching influences students' academic performance is very little. 9 students (7.1%) opted for little degree; 7 (5.5%) were undecided; 85 students (66.9%) opined that there is a great degree of influence of participatory method of teaching on students' academic performance. Finally, 24 students (18.9%) claims that the degree of such influence is very great.

Table 4.7 Most Preferred Teaching Methodology

Response	Frequency	Percentage (%)
Lecture Method	34	26.8
Group Discussion Method	42	33.1
Participatory Method	51	40.2
Total	127	100.0

Source; Survey Findings, 2022

Table 4.7 above shows that the students mostly preferred Participatory Method as 51 students (40.2%) chose Participatory Method against the 34 (26.8%) and 42 students (33.1%) who chose Lecture Method and Group Discussion Method, respectively.

4.4 Mean Analyses of the Research Variable and Constructs

Table 4.8 Analysis of Mean Scores of Lecture Method

S/N	Statements that Measure Lecture Method	SA	A	N	D	SD	Mean	Remark
A1	Lecture method allows for an oral presentation of information by the instructor	40	65	3	8	11	3.91	Accept
A2	Lecture method relays factual information about principles, concepts and ideas effectively	40	67	0	2	18	3.86	Accept

A3	In a lecture method, the instructor effectively explores whatever information the trainees are required to learn	49	32	6	22	18	3.37	Accept
A4	Use of lecture method improves the results of accounting students	30	52	8	28	9	3.52	Accept

Source; Survey Findings, 2022

Table 4.9 Analysis of Mean Scores of Discussion Method

S/N	Statements that Measure Discussion Method	SA	A	N	D	SD	Mean	Remark
B1	Discussion technique enhances active learning experience	51	40	4	21	11	3.78	Accept
B2	Use of discussion method helps to reach instructional objectives	39	46	10	18	14	3.61	Accept
B3	Discussion method more easily contributes to desired attitudinal changes in trainees	22	96	0	3	6	3.98	Accept
B4	Use of discussion method enhances the academic result of accounting students	45	44	7	20	11	3.72	Accept

Source; Survey Findings, 2022

Table 4.10 Analysis of Mean Scores of Participatory Method

S/N	Statements that Measure Participatory Method	SA	A	N	D	SD	Mean	Remark
C1	Participatory method emphasizes on the clarity of content	35	61	6	8	17	3.70	Accept
C2	It effectually allows the student an active participation in learning	47	53	3	15	9	3.90	Accept
C3	Participatory method increases chances of success in learning	32	58	9	16	12	3.65	Accept
C4	Participatory method of teaching positively affects the academic results of accounting students	24	85	7	9	2	3.94	Accept

Source; Survey Findings, 2022

Table 4.11 Analysis of Mean Scores of Students' Academic Performance

S/N	Statements that Measure Students' Academic Performance	SA	A	N	D	SD	Mean	Remark
C1	Teaching methodology improves my level of knowledge in Accounting	42	58	7	6	14	3.85	Accept
C2	The type of teaching method used by my lecturer impacts on my level of skill in Accounting	50	53	2	16	6	3.98	Accept
C3	Teaching Accounting with the appropriate teaching method increases students' achievement in Accounting examinations	33	54	10	17	13	3.61	Accept
C4	Sound academic performance is influenced by teaching method	13	93	8	9	4	3.80	Accept

Source; Survey Findings, 2022

Tables 4.8, 4.9, 4.10 and 4.11 above show the reject/accept analyses of the research variables. All the questionnaire items whose mean score is more than 3.0 were accepted while those that did not meet up with this benchmark were rejected. This is because 3.0 is the point of neutrality. All the statements that measured the variables were accepted since the mean scores are all greater than the threshold.

4.5 Test of Hypotheses

The mean scores in the questionnaire items relating to relevant variables in **Tables 4.8-4.11** above were utilized in the test of hypotheses of the study. At 1% level of significance, the three (3) null hypotheses that were formulated were tested using Kendall's Tua correlation analysis with the aid of SPSS V. 22.

4.5.1 Hypothesis One

H_{o1}: Lecture method of teaching Accounting does not significantly affect students' performance in Nigerian universities.

The test was conducted with Questionnaire Items in **Table 4.8** and **Table 4.11**. The output of the analysis is given below:

Table 4.12 Result of Kendall's Tua Correlation Test for Test of Hypothesis I

			Lecture Method of Teaching	Students' Academic Performance
Kendall's	Lecture Method of Teaching	Correlation Coefficient	1.000	.817[**]

tau_b		Sig. (2-tailed)	.	.000
		N	127	127
	Students' Academic Performance	Correlation Coefficient	.817**	1.000
		Sig. (2-tailed)	.000	.
		N	127	127

**. Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS V. 22 Output, June 2021

Interpretation of Result

Table 4.12 above gives the output of the test of the relationship between lecture method of teaching and students' academic performance in the Nigerian universities at 1% level of significance. The coefficient of correlation which is tua_b = 0.817 indicates that there is a positive and significant relationship between lecture method of teaching and students' academic performance. The effect size of 0.817 is very strong. Additionally, the coefficient of determination which is tua_b^2 = 0.6675 shows that lecture method of teaching explains 66.75% variations in students' academic performance in Accounting. Since the p-value of the test is greater than 0.01, the alternative hypothesis was accepted while the null hypothesis was rejected in line with the decision rule. Consequent upon that, the researcher concludes that lecture method of teaching Accounting significantly affects students' performance in Nigerian universities (tua_b = 0.817, *p-value* = 0.000).

4.5.2 Hypothesis Two

H$_{o2}$: Group discussion method of teaching Accounting does not have a significant effect on students' performance in Nigerian universities.

The test was conducted with Questionnaire Items in **Table 4.9** and **Table 4.11**. The output of the analysis is given below:

Table 4.13 Result of Kendall's Tua Correlation Test for Test of Hypothesis II

			Group Discussion	Students' Academic Performance
Kendall's tau_b	Group Discussion Method of Teaching	Correlation Coefficient	1.000	.761**
		Sig. (2-tailed)	.	.000
		N	127	127
	Students' Academic Performance	Correlation Coefficient	.761**	1.000
		Sig. (2-tailed)	.000	.
		N	127	127

Source: SPSS V. 22 Output, June 2021

Interpretation of Result

Table 4.13 above gives the output of the test of the relationship between group discussion method of teaching and students' academic performance in the Nigerian universities at 1% level of significance. The coefficient of correlation which is tua_b = 0.761 indicates that there is a positive and significant relationship between group discussion method of teaching and students' academic performance. The effect size of 0.761 is very strong. Additionally, the coefficient of determination which is tua_b^2 = 0.5791 shows that group discussion method of teaching explains 57.91% variations in students' academic performance in Accounting. Since the p-value of the test is greater than 0.01, the alternative hypothesis was accepted while the null hypothesis was rejected in line with the decision rule. Consequent upon that, the researcher concludes that group discussion method of teaching Accounting has a significant effect on students' performance in Nigerian universities (tua_b = 0.761, *p-value* = 0.000).

4.3.3 Hypothesis Three

H$_{o2}$: Participatory method does not significantly affect the performance of university students in Nigeria.

The test was conducted with Questionnaire Items in **Table 4.10** and **Table 4.11**. The output of the analysis is given below:

Table 4.14 Result of Kendall's Tua Correlation Test for Test of Hypothesis III

			Participatory Method of Teaching	Students' Academic Performance
Kendall's tau_b	Participatory Method of Teaching	Correlation Coefficient	1.000	.895**
		Sig. (2-tailed)	.	.000

	N	127	127
Students' Academic Performance	Correlation Coefficient	.895[**]	1.000
	Sig. (2-tailed)	.000	.
	N	127	127

**. Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS V. 22 Output, June 2021

Interpretation of Result

Table 4.14 above gives the output of the test of the relationship between participatory method of teaching and students' academic performance in the Nigerian universities at 1% level of significance. The coefficient of correlation which is tua_b = 0.895 indicates that there is a positive and significant relationship between participatory method of teaching and students' academic performance. The effect size of 0.895 is very strong. Additionally, the coefficient of determination which is $tua\_b^2 = 0.801$ shows that participatory method of teaching explains 80.1% variations in students' academic performance in Accounting. Since the p-value of the test is greater than 0.01, the alternative hypothesis was accepted while the null hypothesis was rejected in line with the decision rule. Consequent upon that, the researcher concludes that participatory method significantly affects the performance of university students in Nigeria (tua_b = 0.895, *p-value* = 0.000).

4.4 Discussion of Findings

The study examined the effect of accounting teaching methodology significantly on the performance of students studying in Nigerian Universities. The study addressed the following specific objectives: to determine the extent to which lecture method affects students' performance in Nigerian universities; to examine the effect of group discussion method on students' performance in Nigerian universities; to ascertain the degree to which participatory method affects the performance of university students in Nigeria. The study was guided by three research questions and three hypotheses were tested. The population for the study consists of all the 400 level Accountancy students in both Nnamdi Azikiwe University, Awka and Chukwuemeka Odumegwu Ojukwu University, Igbariam, from which a sample of 135 was obtained. Primary data for the study was sourced with the aid of structured questionnaire that was distributed to the respondents. Descriptive statistical analysis of the data was carried out with the use of mean, frequency and simple percentage. The inferential analysis was conducted with the aid of Kendall's Tua Test.

Lecture Method of Teaching was revealed to have a positive and significant effect on students' academic performance in Nigerian universities. Statistically, the tua_b^2 value of 0.6675 indicates that about 66.75% variations in students' academic performance in the Nigerian universities can be explained by movement in lecture method. This association is very strong, such that a marginal increase in the use of lecture methodology will increase the chances that Accounting students will have better academic results by about 82%. This result is consistent with the findings of Abbey &Okorogba (2017); Ahmadu (2016)

Group Discussion Method of Teaching was revealed to have a positive and significant effect on students' academic performance in Nigerian universities. Statistically, the tua_b^2 value of 0.5791 indicates that about 57.91% variations in students' academic performance in the Nigerian universities can be explained by movement in group discussion method. This association is very strong, such that a marginal increase in the use of group discussion methodology will increase the chances that Accounting students will have better academic results by about 76%. This finding is in tandem with the studies conducted by Nazli& Can (2017); Gupta (2017)

Participatory Method of Teaching was revealed to have a positive and significant effect on students' academic performance in Nigerian universities. Statistically, the tua_b^2 value of 0.801 indicates that about 80.1% variations in students' academic performance in the Nigerian universities can be explained by movement in participatory method. This association is very strong, such that a marginal increase in the use of participatory methodology will increase the chances that Accounting students will have better academic results by about 89.5%. This result agrees with the findings of Usman (2021); and Ugwoke, Taiwo and Adedayo (2020). However, the findings of the study are contrary to the findings of Ndinechi and Obidile (2013).

5.0 Conclusion and Recommendations

The importance of accounting education is to apply the best method of teaching to be able to equip the learner with the means to earn his living, take care of himself, understand his rights and responsibilities and contribute his quota to the development of the community. Accounting education, mostly in universities, aims at preparing the individual to adapt to his constantly changing society. Teachers can apply different methods such as lecture, participatory or discussion method, etc. in accounting education. In classrooms around the world, teachers lecture, students take notes, and then students are tested on what they have learned to assess how well they appreciate a topic. The result of this test gives the gage of the extent or degree to which a student has assimilated the content that was taught. This study argues that the right teaching methodology will always influence how well the particular student will do in each assessment so far made.

Be that as it may, the importance of proper teaching methodology approaches in the teaching process can achieve many benefits including the creation of an interactive environment for learning through the diversity of techniques and methods used and the diversity of the presentation facilities available to deliver information, which contributes to building the experiences of the students. With the recent development in the accounting field, a given

number of traditional face to face teaching methodology were seen as obsolete and hence proposal have been made in terms of ways and process to enhance the quality of education in accounting. In response to this development, this study posits that for there to be an improvement in accounting education, innovative ways of teaching that have a good mixture of teaching approaches must be introduced and emphasized, especially Participatory Teaching Methodology. The researcher makes the following recommendations:

1. Accounting academics should deploy lecture method in order to relay factual information about principles, concepts and ideas effectively.

2. Lecturers in Accounting should use discussion method when need be in order to help the lecturer reach instructional objectives.

3. Since participatory method of teaching emphasises clarity of content, lecturers in Accounting should always endeavour to effectually allow the student an active participation in learning.

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