

**PEDAGOGICAL ACTIVITIES INFLUENCING THE TEACHING AND  
LEARNING OF ACCOUNTING CONCEPTS IN SELECTED SECONDARY  
SCHOOLS IN KIAMBU COUNTY, KENYA**

**BY**

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**OCTOBER 2021**

**DECLARATION**

This is my original work and has not been presented for a degree in any university for consideration.

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## **DEDICATION**

This thesis is dedicated to my wife Monica, son Mordecai, my daughters Dorcas and Caroline. Among my siblings my sister Teresia and brother Daniel and my late parents Laban and Wanja for their encouragement. Lastly, I dedicate this study to Almighty God for His love and grace throughout my studies.

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## **ABBREVIATIONS AND ACRONYMS**

<b>B.O.M</b>	Board of Management
<b>H.O.D</b>	Head of Department
<b>I.C.T</b>	Information Communication and Technology
<b>J.K.U.A.T</b>	Jomo Kenyatta University of Agriculture and Technology
<b>KCSE</b>	Kenya Certificate of Secondary Education
<b>KICD</b>	Kenya Institute of Curriculum Development
<b>KNEC</b>	Kenya National Examination Council
<b>KUERC</b>	Kenyatta University Ethics and Research Committee
<b>MOE</b>	Ministry of Education
<b>NACOSTI</b>	National Commission for Science, Technology, and Innovation
<b>SCDE</b>	Sub - County Director of Education
<b>SPSS</b>	Statistical Package for Social Science
<b>SS1L2</b>	Sample School 1 Learner 2
<b>USR</b>	Urban Suburban and Rural environment

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## ABSTRACT

Accounting concepts are very important in Business Studies since accounting skills are fundamental in fields such as Accountancy, Certified Secretaries, Commerce and Marketing. There has been a concern on challenges encountered in the teaching and learning of accounting concepts. These challenges may have effect on students of Business Studies on the overall performance of the subject. The main purpose of the study was to determine the pedagogical activities influencing the learning of accounting concepts in selected Secondary Schools in Juja Sub-County and appropriate recommendations were made. The objectives of the study were; to determine teachers' choice of teaching methods for teaching accounting concepts in secondary schools in Juja Sub-County, to establish the extent to which instructional resources were used in the teaching of accounting concepts, to establish the teachers' and students' attitude towards accounting concepts in teaching and learning of Business Studies and to determine challenges faced by students in learning accounting concepts. The study was guided by Vygotsky (1978), Social Constructivist Theory. It adopted a descriptive research design targeting eight Secondary Schools, eight Business Studies teachers, eight Heads of Department and approximately one hundred and ninety Form Three Business Studies students making a total of 206 respondents. A sample of four Business Studies teachers, Thirty (30) Form Three students and Four Heads of department. A pilot study was done to enhance the validity and reliability of research instruments. Data was collected using questionnaires for students and teachers, interview schedules for Heads of department and observation schedule to investigate types of instructional resources used. Analysis of data was done using descriptive statistics in which frequency tables, ranks, mean and standard deviation were used. Data collected was then coded and analyzed using Statistical Package for Social Science (SPSS). It was established that most of Business studies teachers made little or no effort to use learner-centered approaches such as field trips to places of educational value and use of resource persons with accounting and financial skills to influence their pedagogy. Further, learners' attitude towards accounting concepts affected their performance. This means that accounting was taught as an abstract topic making it difficult for students to comprehend. That means students perform dismally in this area as the results of the Sub-County show. The researcher recommended that Business Studies teachers should try and integrate the use of education field trips and resource persons rich in business knowledge and skills in teaching accounting concepts. This would improve the quality of pedagogical instructions in Secondary Schools and ensure improved performance. It was further recommended that Business Studies teachers, parents, and the school community should encourage learners to study Business Studies by exposing them to practical entrepreneurship in school and at their homes. The researcher suggested that more intensive research should be conducted on the utilization of community resources in the teaching and learning of accounting concepts. A more intensive research should be done on the utilization of education technology in the teaching and learning of accounting concepts. The study was done on urban, suburban and rural environment, the study should be replicated on purely urban and rural environments.

# CHAPTER ONE

## INTRODUCTION

### 1.1 Background of the Study

Globally, the teaching of accounting concepts in Business Studies as a subject and their application in the preparation of financial statements has been minimal (Joyce & Showers, 2002). Accounting concepts refer to basic assumptions, rules and principles which are used as a basis for recording business transactions and for preparing financial statements. The main objective of use of accounting concepts is to maintain uniformity and consistency in accounting records. In teaching of accounting concepts in England, the high school students must learn when;

- a) The teachers understand the content.
- b) Teachers are trained through a well-designed course.
- c) Teachers use high quality curriculum materials.
- d) Teachers are involved regularly in in service training.

Commonly used teaching methods include project based method, task based method, brainstorming sessions and the flipped classroom approach (Frank & Sangster, 2005)

The environment provides relevant experience to the learners thus helping them to develop enquiry skills of learning. Business Studies is taught because of its economic, socio-economic and personal reasons that provide a real situation for caring and sharing between teachers and learners (Joyce & Showers, 2002). Business Studies and entrepreneurship are vital for training and economic growth. Entrepreneurship is essential for developing country such as Kenya. Entrepreneurship occupies a central position in a market economy like Kenya. It serves as "spark plug" that ignites economic growth. Business Studies is a "living" subject because students need the

knowledge and skills in Business Studies in their day to day life. The subject is placed in group five among elective subjects.

In South Africa, Accounting Education means education which teaches recording and maintaining books of accounts. It's way of recording different business transactions. Teachers are only allowed to teach if they have a minimum of Bachelors degree. However teachers with higher qualifications of Masters degrees or even doctorate are also allowed to teach. There are seven main branches of accounting; financial accounting, cost accounting, managerial accounting, accounting information systems, tax accounting, auditing and fiduciary accounting. Some of the commonly used methods in teaching Accounting Concepts include questioning and testing, explaining and teaching, demonstration for example in filing of journal entries and learning by teaching where a few brilliant students teach the rest of the class (Mongezi, 2017).

In Kenya, there is need for locally based textbook on fundamental accounting concepts and principles. This has become a hindrance to the teaching of accounting concepts in secondary schools. The objectives of accounting and reporting are centered on the use of accounting information in communication and decision making. Basic accounts introduces the reader to the world of learning through accounting (Elwood, 2001). Minimal work has been done at secondary level yet the students are expected to specialize in accounting at middle level colleges and in the universities (Eraut, 2002)

The National Commission on Education Objectives and Policies led by Gachathi (1976), argued on the diversification of the school curriculum to include vocation subjects. Gachathi felt that there was a mismatch between technical and vocational education and job market needs. The commission, therefore, recommended reviewing of the curriculum in liaison with commercial and industrial organizations to offer

relevant education. The Education and Manpower Training for Next Decade and beyond also known as Kamunge Report (1988), also recommended that Business Studies should be taught in primary schools and be examined as one subject together with Home Science and Agriculture.

According to Nicol & Macfarlane-Dick (2006), use of a variety of methods in teaching encourages students in learning thus giving immediate feedback on students' performance. Contrary to their wishes, a minimum exposure of Business Studies students to community resources by their teachers have been factored as the main reason of ever-fluctuating and indeed dismal performance within Business Studies in the Kiambu County of Kenya which is tantamount to affecting enrolment in the said discipline. Wekesa & Ongunya (2016), indicated that the students performed poorly in accounting topics compared to commerce, economics and entrepreneurship topics. The effect of poor performance in accounting topics has generally led to poor performance in Business Studies. Table 1.1 shows the performance of secondary schools in Juja Sub-County of Kiambu County in five years.

**Table 1. 1: K.C.S.E Business Studies Performance for Juja Sub-County**

<b>Year</b>	<b>M.S.S</b>
<b>2014</b>	<b>5. 84</b>
<b>2015</b>	<b>5. 66</b>
<b>2016</b>	<b>5. 23</b>
<b>2017</b>	<b>5. 15</b>
<b>2018</b>	<b>4. 21</b>

**Source:** Kenya National Examinations Council Newsletter 2019.

**Table 1.2** below shows data analysis on Kenya Certificate Secondary Education Examination Business Studies paper 1 and 2 for a period for five years on individual topics.

**Table 1. 2: KCSE Mean Scores in Business Studies from 2014 to 2018**

Year	Candidate	Paper	Maximum Score	Mean Score	Number of Poorly performed Questions	% of Accounting Questions	% of Commerce Questions	% of Economics Questions	% of Entrepreneurship Questions
2014	159,567	1	100	57.69	9	55.6%	22.2%	11.1%	11.1%
		2	100	49.81	4	50%	0	25%	25%
		Mean	100	53.75	13				
2015	179,438	1	100	50.02	12	41.6%	25%	16.7%	16.7%
		2	100	45.22	5	40%	20%	20%	20%
		Mean	100	47.62	17				
2016	185,772	1	100	50.18	14	50%	21.4%	14.3%	14.3%
		2	100	37.87	4	50%	0	25%	25%
		Mean	100	44.03	18				
2017	196,518	1	100	43.81	11	36.4%	18.2%	27.2%	18.2%
		2	100	41.57	5	60%	0	20%	20%
		Mean	100	42.69	16				
2018	215,394	1	100	41.95	12	41.6%	16.7%	16.7%	25%
		2	100	37.75	4	50%	0	25%	25%
		Mean	100	39.85	16				

**Source.** The Kenya National Examinations Council (2019)

Accounting refers to the systematic and orderly way of recording business transactions for proper analysis and for informed decision making (Abdul-Rahamon & Adejare ,2014). Accounting is also synonymous to Bookkeeping. Book-keeping deals with the actual recording of transactions. The transactions are assigned monetary values. It is the art of recording, classifying and summarizing of results in a significant manner and in terms of money. According to Frank & Sangster (2005), accounting as a discipline has developed concepts that govern its operation. These concepts form the fundamental accounting assumptions underlying the preparation of financial statements. Such concepts include;

i. **Business Entity Concept**

A business and its owner should be treated separately as far as their transactions are concerned. The affairs of the business are to be treated as being quite separate from the non-business activities of its owners. That business is a separate entity from the owners (Frank and Sangster 2005).

ii. **Money Measurement Concept**

It states that in accounting, all business transactions must be expressed in terms of money. Other types of transactions may be recorded separately.

iii. **Dual Aspect System Concept**

It is also called the Double Entry System. According to Johnson & Petrone (1998), they state that there are two aspects of accounting namely assets and claims or liabilities. The concept states that for every debit entry there is a corresponding credit entry and for every credit entry there is a corresponding debit entry.

iv. **Cost Concept**

The fixed assets of a business entity are recorded based on their original cost in the first year of accounting. The assets are recorded less depreciation. Changes in the market price are taken into account. This concept applies only to fixed assets.

v. **Accruals Concept**

It is also called the matching concept. This principle dictates that for every entry of revenue recorded in a given accounting period, an equal expense entry has to record for correct calculation of profit or loss in a given period. It states that revenues are recognized when earned. Expenses are also recognized when consumed. This leads to two scenarios; prepayments and accruals (Ellwood, 2001).

vi. **Accounting Equation Concept**

It states that arithmetically;  $\text{Assets} + \text{Capital} = \text{Liabilities}$

That total assets are a summation of Capital and Liabilities. Accounting information should be comprehensive, complete, reliable, and relevant.

vii. **Going on Concern Concept**

In accounting, a business is expected to continue for fairly a long time to complete a cycle of accounting process (Frank and Sangster, 2005). The process could take various periods like monthly, quarterly or even annually. This assumes that the process will not be forced to stop functioning and liquidate its assets at 'fire-sale' prices.

viii. **Realization Concept**

Profit is realized when it is earned. Advance payment is not considered as a profit until the goods and services have been delivered to the buyer.

## ix. **Accounting Year Concept**

Each business chooses a specific period to complete a cycle of the accounting process for monthly, quarterly or annually as per fiscal or calendar year. It is assumed that the continuous life of a business is divided into small equal portions to ease the burden of reporting. These concepts are essential in the preparation of final financial statements namely Trial Balance, Trading Account, Profit and Loss Account and the Balance sheet. Questions on the financial statements are tested in Paper 1 and Paper 2.

The dual aspect system concept also called double-entry system is essential in the preparation of Trial Balance. The Trial Balance is one of the foundations of accounting practices. Proper understanding of the concept by the students is crucial. The Accruals concept is essential in the preparation of Profit and Loss Account. This financial statement is prerequisite to the making of the Balance Sheet. With the aforementioned, (Frank & Sangster ,2005), the study sought to establish pedagogical activities influencing the teaching and learning of Accounting Concepts.

### **1.2 Statement of the Problem**

The Kenya Business Studies syllabus incorporates fundamental aspects of the various business disciplines namely Economics, Accounting, Commerce and Entrepreneurship which are integrated as one subject. Business Studies aims at providing the students with opportunities to acquire basic business skills and positive attitudes necessary for the development of self. It equips students with important life skills necessary for our day to day life. The students are therefore expected to update themselves on current trends by making use of resources such as print and electronic media, resource persons and relevant business environment.

Countrywide the performance of Business studies has been low and declining. The trend of poor performance in Business Studies is also similar in Juja Subcounty. The

poor performance is as a result of a lack of basic accounting skills necessary for the proper understanding of the subject. Most of the poorly performed questions as per Table 1.2 were Accounting topics compared to questions on Economics, Commerce and Entrepreneurship topics at an average of 43.8%. Accounting topics constitute 45.2% of the entire Business Studies syllabus.

Different schools may be in a similar academic environment yet post differing results and this may be due to varying pedagogical activities influencing Business Studies teachers. Most accounting questions require students to prepare financial statements like Balance Sheets and Profit and Loss Accounts. Accounting concepts are fundamental conventions or assumptions that are used to prepare financial statements. Therefore poor performance in Business studies could have been that students don't understand accounting concepts.

Teachers are essential in the teaching and learning of accounting concepts. Their teaching methods, their access to and utilization of instructional resources and their attitudes towards accounting concepts greatly determines success in the performance of the subject. In view of the value of accounting concepts in the learning process and recurrent poor K.C.S.E performance the researcher found it necessary to establish probable challenges experienced in the teaching and learning of accounting concepts, offer guidance and make recommendations. This study therefore sought to fill this knowledge gap by establishing pedagogical activities influencing teaching and learning of accounting concepts in selected secondary schools in Juja Sub- County, Kiambu County.

### **1.3 Purpose of the Study**

The purpose of the study was to investigate pedagogical activities influencing teaching and learning of accounting concepts in Secondary Schools in Juja Sub-County, Kiambu County, Kenya. The student performance in national examinations is influenced by teachers, students and their interaction with instructional resources. Having identified these pedagogical activities the researcher came up with recommendations that may help improve students' performance.

### **1.4 Objectives of the Study**

The specific objectives of the study were to:

- i. Determine teachers' choice of teaching methods for teaching and learning of accounting concepts in selected secondary schools in Juja Sub- County.
- ii. Establish the extent to which teachers use instructional resources in the teaching of accounting concepts in selected secondary schools in Juja Sub-County.
- iii. Establish the teachers' and students' attitude towards accounting concepts in selected secondary schools in Juja Sub- County.
- iv. Establish the challenges encountered by students in learning of accounting concepts in selected secondary schools in Juja Sub- County.

### **1.5 Research Questions**

The study was guided by the following research questions;

- i. What factors determine teachers' choice of the teaching methods that they use in teaching accounting concepts in selected secondary schools in Juja Sub- County?

- ii. What types of instructional materials are used in the teaching of accounting concepts in selected secondary schools in Juja Sub- County?
- iii. What are the teachers' and students' attitudes towards accounting concepts in selected secondary schools in Juja Sub- County?
- iv. What challenges do students face in learning of accounting concepts in selected secondary schools in Juja Sub- County?

### **1.6 Significance of the Study**

Secondary school teachers of Business Studies will find the findings useful in improving their teaching skills in accounting concepts. They will be able to implement different teaching methods, hence enhancing their teaching competency. Through small group discussion, students improve their oral communication skills and this enhances their higher order thinking and hence improve their problem solving skills. Teacher trainers will find the research findings useful in practical teaching as they determine which teaching methods are the most suitable in the teaching of accounting concepts and Business Studies as a whole. Different learning environments require different teaching methods. From the study findings, the Kenya Institute of Curriculum Development (K.I.C.D) will establish the instructional resources most useful in the teaching of accounting concepts. The K.I.C.D will also re-examine the instructional objectives and review curriculum content. The knowledge of accounting concepts will be useful in streamlining Business Studies curriculum and making possible amendments.

### **1.7 Assumptions of the Study**

Orodho (2005) cited the creation of a level playing field.

- i. That the researcher was able to access all selected schools under study.

- ii. That the respondents were able to respond without fear or biases and were cooperative.
- iii. Teachers in the selected schools were professionally trained.
- iv. The Business Studies teachers were conversant with the instructional resources in the locality and at the Subcounty level.

## **1.8 Scope and limitations of the Study**

### **1.8.1 Scope of the Study**

The scope of the study was limited to pedagogical activities influencing the teaching and learning of accounting concepts in all public day secondary schools in Juja Subcounty, Kiambu County. This was as a result of KNEC (2017) report which indicated that many students had problems in applying accounting concepts and in drawing financial statements. Hence, it caused poor performance of the accounting questions.. The researcher also focused on teachers choice of teaching methods and teachers extent of use of instructional resources. The study also focused on how teachers and students attitude influenced students participation in class and consequently their performance. Challenges that student face in the learning of accounting concepts were considered. Much of attention was not paid to other pedagogical activities like learners entry behaviour, time allocated to the content in the syllabus and complexity of the content of accounting concept. This could be done through further research. The study covered only one Subcounty out of thirteen subcounties in Kiambu County out of random sampling and hence the findings could not be generalized to all the other subcounties. This could only be done through further research. The study involved Heads of Departments, teachers, and Form Three students from four selected secondary schools in Juja Sub-County, Kiambu County.

Only one level Form three was considered for the study, the findings could not be generalized to other levels.

### **1.8.2 Limitations of the Study**

Only trained Business Studies teachers filled in the questionnaires since the trained teachers were few there were chances that untrained teachers would respond to the questionnaires. To overcome this, a list of all trained Business Studies teachers was obtained from Juja Subcounty Education Office. School tradition and culture might have interfered with the data the researcher collected in the long run. To minimize such interference, the questionnaires for the students, which were filled in the presence of the researcher were collected immediately after the exercise.

### **1.9 Theoretical Framework**

The study was guided by the Social Constructivist Theory (Vygotsky, 1978). A sociological theory of knowledge according to which human development is socially situated. Knowledge is constructed through interaction with others. Vygotsky emphasized a collaborative nature of learning. Vygotsky, a Soviet psychologist and cognitivist rejected fellow Piaget and Perry that it was possible to separate learning from its social context. He argued that all cognitive functions originate (and must be explained as products of) social interactions and that learning did not simply comprise assimilation and accommodation of new knowledge by learners. It was a process by which learners behave in a knowledge community.

According to Scribner (1985), language and culture are the frameworks through which human experiences communicate and understand reality. Knowledge is constructed through interaction between teachers and students. In as much as teachers provide knowledge, they also learn from their students through classroom interactions. This is because learning is a process of integrating and exchanging new

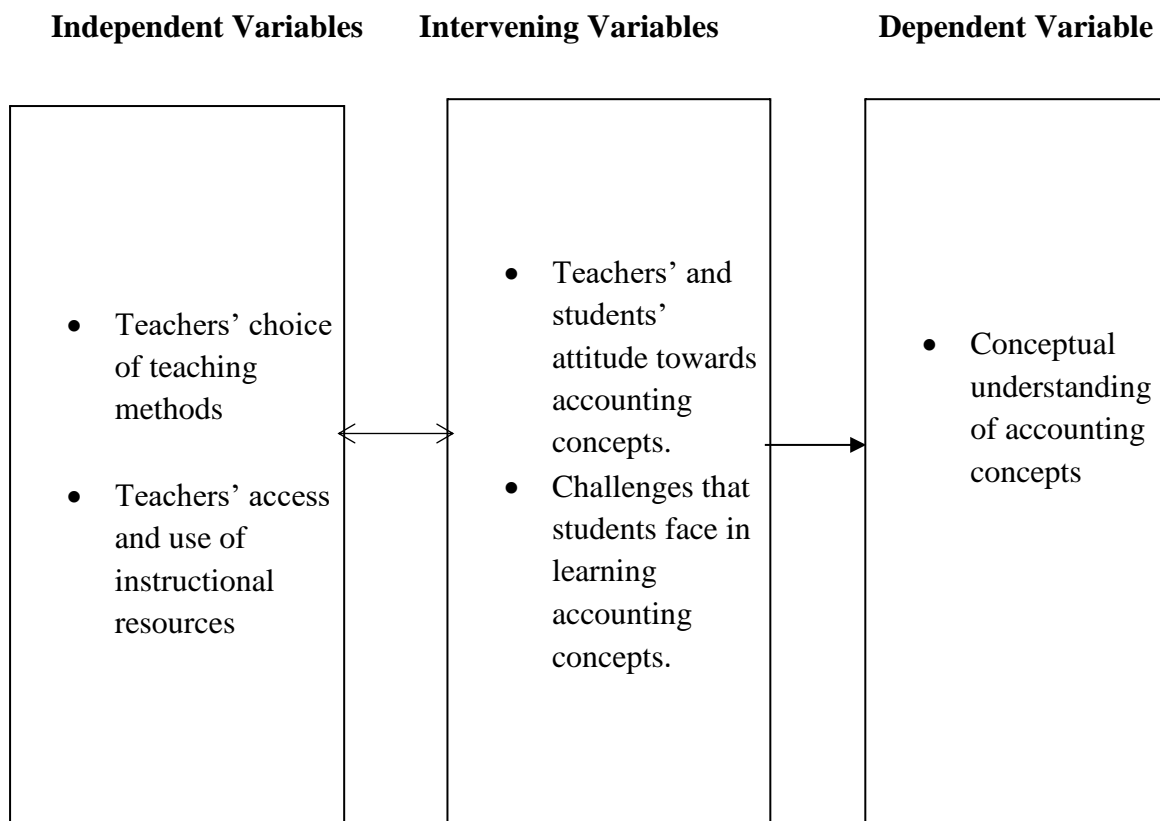
ideas between teachers and students (Daniels, 2005). Business Studies is a "living" subject and relies on the day today activities and interactions between teachers and students and is vital in the learning process.

Social Constructivist Theory was important to this research as it assisted the researcher to identify pedagogical activities influencing the teaching and learning of accounting concepts in selected secondary schools like teaching methods applied in teaching accounting concepts, teachers' and students' attitudes toward accounting concepts and challenges that students face in learning accounting concepts.

### 1.10 Conceptual Framework

The ideas of the study were conceptualized in the following diagram and developed its framework to predict the relationship between the variables.

**Figure 1.1: Conceptual Framework**



**Source:** Adapted from Brown (1972)

The conceptual framework above explains how selected pedagogical activities influences teaching and learning of accounting concepts. The researcher conceptualizes the teachers' choice of teaching methods and teachers' access and use of instructional materials as pedagogical factors. The teachers' and students' attitude towards accounting concepts influence students participation in the learning process and therefore, play a key role in determining conceptual understanding of accounting concepts. The framework explains that if teachers have positive attitude and use appropriate teaching methods with efficient utilization of instructional resources, then there will be increased conceptual understanding of accounting concepts. The independent variables are teachers' choice of teaching methods and teachers' access and use of instructional materials while the intervening variables are teachers' and students' attitude towards accounting concepts and challenges faced by students in learning of accounting concepts. The dependent variable is conceptual understanding of accounting concepts.

### **1.11 Definition of Operational Terms**

- Accounting:** Accounting is the art of recording, classifying and summarizing business transactions in a systematic manner and terms of money. Accounting as a discipline has developed its concepts that govern its operations.
- Accounting concepts:** Accounting concepts form the fundamental conventions or assumptions that are used in the preparation of financial statements.
- Business Artifacts:** Objects that are made by human hand that is used in the teaching and learning of Business Studies e.g. model of a factory.
- Business Studies:** A Subject taught in Secondary Schools on how business organizations operate and which equip learners with knowledge and skills on how to conduct Business.
- Business Studies Room:** The room where business Studies learning resources are kept for teaching and learning of Business Studies. These resources include newspaper Cutouts, pictures, Slides, CDs, DVDs, business artifacts, specimen documents, for example, old currency, bank deposit slips, and insurance policies.
- Excursion:** A recreational and the educational trip out of the usual way.
- Instructional Resources:** Objects used by teachers to enhance student participation in class for effective learning.

<b>Media:</b>	It is a mean of communication from a teacher to a student.
<b>Pedagogical Activities:</b>	All activities that involve the domains of pedagogy namely the teacher, the student and the learning context.
<b>Pedagogy:</b>	It is the theory and practice of teaching and how these influence student learning. It is how, when and where to teach.
<b>Resource Person:</b>	A person with the expertise to perform certain tasks or provide information. He/she can contribute information and opinions to participants in learning situations.
<b>Social Constructivism:</b>	A learning theory that states that knowledge is constructed through interaction with others. It stresses the collaborative nature of learning.
<b>Syllabus:</b>	It's a course that guides a teacher during preparation.
<b>Teacher Competence:</b>	Knowledge, skills, and attitude that a teacher possesses. It encompasses the teachers' ability to use appropriate teaching methods.
<b>Urban Center:</b>	A large area with amenities like piped water and tarmac roads. The area also has many commercial activities like malls, hypermarkets, and open-air market systems.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This section reviews literature that relates to the concept of pedagogy and instructional media concerning teaching and learning of accounting concepts in Business Studies in Secondary Schools. The reviewed literature is covered under the following headings:

- i. Teachers' choice of teaching methods for teaching and learning outcome of accounting concepts.
- ii. The extent to which teachers use instructional resources in the teaching of accounting concepts.
- iii. Teachers' and students' attitude towards accounting concepts.
- iv. Challenges encountered by students in learning of accounting concepts.

#### **2.2 Teachers' choice of Teaching Methods for Teaching and Learning of Accounting Concepts**

Communication, information, and technology play a role in learning is the simplification of the reality, often with exaggerated cause-effect linkages which can be very effective in a teaching context. Use of teaching resources cannot replace the teacher (Twoli, Maundu, Muindi, Kii & Kithinji, 2007). According to Greenfield (1986), computers were introduced in American schools in 1965 and were mostly for administrative purposes. Computers were not widely accepted in American schools between 1950 and 1960 because it was difficult that period. The assumption that computer technology has become an essential part of the basic school curriculum was summed up in the report of the United States Department of Education (1996), the

report referred to the computer in the classroom as the "new basic" of the American Schools and the internet as the "blackboard of the future" (Greenfield, 1986).

In Kenya, a study done by Kiarie (2014), investigated teachers' and administrators' perceptions and experiences towards pedagogical activities in Kenya classrooms. Results from high in-depth interviews, participant observations and document analysis revealed that both teachers and administrators view the use of computers in pedagogy in Kenya classrooms as worthwhile; teachers using computers were enthusiastic and spoke positively about computer use, while non-computer users felt left out technologically. Teachers are required as a matter of policy to instruct using the computer and its related technologies.

The recommended students' ratio by the Ministry of Education and K.I.C.D in teaching and learning using computers is 1:4 as recommended (Kiarie, 2014). A teacher will use educational technology in the classroom where they are available and accessible to both the teacher and the students. Eighty-seven point five per cent (87.5%) of the headteachers acknowledged that computers were not enough for student and learners. The headteachers' awareness of the insufficiency of computers indicated that they were enthusiastic about getting more computers.

### **2.2.1 Methods used in Teaching Accounting Concepts**

According to Richards & Rodgers (2014), teaching strategies have been defined as ways and means of carrying out teaching. It forms a general plan or design which one can fit detailed instructional procedures. There are two main strategies of teaching;

- i. **Expository Strategy** - Which is also referred to as transmission strategy? In expository teaching strategy, a teacher is a transmitter of knowledge to the learner.

The learner is perceived to be an empty mind. The teacher pumps material in form of knowledge to the learner.

- ii. **Heuristic Strategy** - Which is also referred to as discovery or facilitation strategy. Effective teachers use an array of teaching methods because there is no single universal approach that suits all situations.

Different methods used in different combinations with different groups of students are likely to improve their learning outcomes. In this regard, the study seeks to determine the role played by teaching methods commonly used by teachers in the teaching of accounting concepts in selected schools in Juja Sub- County.

According to Brosh (1996), teachers who are effective in teaching skills are excellently supported by goal setting, instructional planning, and classroom management. How to communicate may depend on culturally different diverse backgrounds. According to Eraut (2002), given the need to play such roles concerning the students, it is apparent that professional competence depends on the acquisition of professional skills. It is obvious that to achieve these skills, the teacher needs a self-assurance in teaching situations to have a concern for his students which is greater than his concerns for himself. It refers to the ability of the teachers to have a command of various teaching methods knowing when and how to apply each method.

Competence indicates sufficiency of skills that enable someone to act in a variety of situations of responsibility has its requirement or her career is suitable to a particular task. It encompasses the teacher's ability to use appropriate teaching methods. It's a state of being suitable to a particular task. It encompasses the teacher's ability to use appropriate teaching methods. According to Bradbery (2008), there are three models of teaching;

- i. Transmission model – Here the teacher stands in front of the class and students are at their seats. The teacher pours knowledge into the minds of the students. The teacher is the source of knowledge.
- ii. Generative model – Classroom has small groups of students clustered around various learning centers. Students are actively engaged in the learning process. The teacher acts as a guide.
- iii. Transformative model – This is a combination of transmission and generative models. This model reflects on today and prepares for tomorrow. The main goal of transformative pedagogy is to generate knowledge and extend from the classroom to the community.

Critical pedagogy starts in the classroom and it extends to the community (Bradbery, 2008). Different teaching methods have varying learning outcomes. According Muchiri and Bariham (2019), in their evaluation of Geography teachers preparedness in pedagogical approaches for enhanced instruction in Secondary Schools in Kenya noted that 100% of the postgraduate diploma, 20% of graduate and 88% of the diploma teachers felt well prepared to implement new teaching methods such as demonstration, while 80% of the graduate and 13% of the diploma teachers felt not well prepared for new methods of teaching Geography. This caused low student participation and consequently low performance in the subject. Most of the teachers had over ten years' experience in teaching Geography. Besides, 83% had never attended any refresher or in-service course on teaching skills.

Use of educational technology like projected materials, video clips were minimal. The teachers blamed the school administration for non-availability of educational technology-oriented materials. Thirty-three per cent of the teachers applied field trips and discussion. No teacher used resource persons who are rich sources of Social

Studies. Most teachers were used to question and answer method which is the method they were mostly conversant with. However, their findings could not be generalized to Juja Sub-County in Kiambu County and therefore the researcher realized there was a gap to fill and hence the study sought to determine teachers' choice of teaching methods in the teaching and learning of accounting concepts in selected secondary schools in Juja Sub County ,Kiambu County.

### **2.3 Teachers' use of Instructional Resources in the Teaching of Accounting Concepts**

Obadiah (2015), studied availability and use of community resources in the teaching and learning of Business Studies in Ruiru District. Community resources when used in teaching and learning increases retention. Teachers only use textbooks to provide instructions and rarely use instructional resources. She reviewed the methods and activities that can be applied to using community resources. Major methods identified included walking trips, field study, visits by resource persons and community surveys. Community survey activities include fact-finding interviews with business-government or community leaders in their manual work settings (Obadiah, 2015).In her reviews on the extent of use of community resources in other countries. She points out that upper-grade social science teacher who when referring to a civic center and wrote "very stimulating tour "when studying the united states governance reparation of the tour very necessary to increase interest and make for intelligent questions.

Sulaiman V, Hall, Kalaivani, Dorai & Reddy (2012), made a case study in the use of teleconferencing in distance education in India. Teleconferencing makes it possible to connect resources persons at one end and participants on the other end. They use resource persons to provide information in their area of expertise. Obadiah (2015), studied the use of community resources in the teaching and learning of Business

Studies in Ruiru District. Her findings cannot be generalized in other parts of Kiambu County. She touched on some pedagogical aspects but has left out others. The researcher found it viable to carry out the study on Instructional Resources used in the Teaching of Accounting Concepts in selected schools in Juja Sub- County, Kiambu County, Kenya.

### **2.3.1 Teachers' Access to Instructional Resources**

- i. They develop a continuity of thought; this is especially true of motion pictures.
- ii. They contribute to the growth of meaning and hence to vocabulary development.
- iii. They supply a concrete basis for conceptual thinking and hence reduce meaningless word-responses of students.
- iv. They have a high degree of interest in students.
- v. They make learning more permanent.
- vi. They provide experiences not easily obtained through other materials and contribute to efficiency, depth, and variety of learning.
- vii. They offer in depth understanding of the concepts learnt.

Wambui (2014), revealed that 60% of the teachers were not aware of the instructional resources in their locality. Therefore the instructional resources were underutilized by the teachers in Westland's Sub-County, Nairobi County. The findings could not be generalized to Juja Sub -County in Kiambu County. Therefore there was a gap to fill. In this regard, the study sought to establish the extent to which instructional resources were used by teachers in the teaching and learning of accounting concepts in selected secondary schools in Juja Sub-County.

## **2.4 Teachers' and Students' Attitude towards Accounting Concepts**

Attitude is a psychological construct with a mental and emotional entity. It's a feeling about someone or something. Teachers' and students' attitudes determine their level of motivation and are therefore crucial in acquisition of desired learning outcomes.

### **2.4.1 Teachers' Attitude towards Accounting Concepts**

Teachers' attitude is very important in the teaching and learning process. It affects students in many ways and can shape their learning experiences. The quality of any learning program cannot rise above the teacher. In medical colleges, the teacher who is responsible influences student learning. The positive attitude of the teacher helps the teacher to role model for the future generation of students. Teachers' beliefs play a significant role in shaping their instructional behaviour and thus what the students gain. It is important to examine student characteristics and expressions. Attitudes and beliefs are important concepts in understanding teachers' thoughts, processes, classroom practices and learning to teach. While attitude received considerable attention in teacher education research in early 1950-1960 through the early 1970s, teachers' attitudes and beliefs gained prominence in literature. It is important to allow students both responsibility freedom within the classroom community. Both the teachers and the students need to contribute to the learning environment and for a relationship of closeness to develop their attitude with empathy for a better understanding of their students. According to Gourneau (2005), effective teachers willingly share their emotions and feelings that is, enthusiasm, affection, patience, sadness, and disapproval as well as sincere interest. In this regard, the study sought to establish teachers' attitude towards accounting concepts in Secondary Schools in Juja Sub- County, Kiambu County.

#### **2.4.2 Students' Attitude towards Accounting Concepts**

Students' attitudes on learning determine their ability and willingness to learn. Changing students' negative attitude towards learning is a process that involves determining factors driving the attitude and using the attitude to bring change. Attitude is very important to a student. It affects students in many ways and can shape their learning experiences (Gourneau, 2005). The quality of any teaching program cannot rise above the teacher. In medical colleges, it is the teacher who is responsible for influencing student learning of the subjects. The positive attitude of the teacher helps the teacher to be a role model for the future generation of the students. Students' beliefs are a significant role in shaping their instructional behaviour. It is important to examine their characteristics and expressions. Attitudes and beliefs are important concepts in understanding students' classroom practices, and preparedness to learn.

Students' attitudes affects student and determines their ability and willingness to learn (Tandogan & Orhan, 2007). In a learning process, the student is the main recipient of the knowledge, skills, and attitude that are to be acquired. The researcher shall measure the learning outcomes on the learner. Therefore, the attitude of the student toward accounting concepts will be fundamental in the study. A negative attitude is likely to deter a student from further pursuance of learning. Learning does not only involve thinking and reasoning, but it is also dependent on the attitudes of the learners towards learning of the subject matter (Anthony & Walshaw, 2007). Those attitudes consist of cognitive, affective and behavioural actions that individuals display towards an object.

According to Oakes (2005), individual interest, ability and needs are important factors that contribute to attitudinal life of students studying Agriculture science in schools. Students attitude greatly affect the willingness to use appropriate levels of technology

in the classroom. A student will unlikely to use a computer in the school computer laboratory unless the student is motivated to do so and has a positive attitude towards the same.

According to Slavin & Davis (2006), attitude can alter every aspect of a person's life, including their education. Attitude determines a student's level of motivation towards learning. Students' attitude itself is an important factor in determining gains in student achievement. Makeo (2013), studied student and teacher perceptions on factors influencing students' performance in KCSE Mathematics in Tana River County, Kenya. Eight out of nine teachers had attended an in-service course within the past two years. However, most teachers did not use the learnt skills at all. It was revealed that seven out of nine teachers had an experience of over five years and above. The study showed that schools with teachers who had stayed long in the same station performed relatively low compared to teachers who had stayed less than five years. However, his findings cannot be generalized to other Sub-Counties. Therefore, there is a gap to fill, hence, this study sought to investigate students' attitude towards accounting concepts in Secondary Schools in Juja Sub County in Kiambu County.

## **2.5 Pedagogical Challenges Encountered by Students in Learning Accounting Concepts.**

Pedagogy is the discipline that deals with the theory and practice of teaching. According to (Genvieve, 2017), pedagogy is a wider term that he categorized into three domains, teaching strategies, goals, and conditions of learning. That proper pedagogy is an interaction between the teacher and the learner which leads to enhanced communication.

Kimotho (2016), studied pedagogical challenges facing the teaching of Business Studies and the impact on student achievement. He studied Secondary School

Business Studies in which he went through a historical development of Business Studies, reviewed various commissions like Gachathi (1976) and the Kamunge (1988). Only a few teachers used I.C.T. in teaching. Most of the teachers were unqualified and they did not prepare schemes of work and other professional documents regularly. A study carried in Botswana revealed that every student needed to be taught computer skills at every level of education (Fidzani, 1998). He reviewed learning styles and methodology. It was noted that learners could learn anything provided the best learning styles were used. Business Studies by its virtue its practical nature require teachers to employ teaching approaches that ensure learning takes place in the real-world (Littlewood & William, 1981).

Mongezi (2017) studied challenges facing teaching and learning of Accounting in Mthatha District in South Africa and revealed that some teachers were not trained and therefore they lacked subject content knowledge. The study also revealed that the frequency of inservice training workshops for Accounting teachers was inadequate for capacitating them mainly because the interaction by teachers was not adequate due to limited time. Teachers and students had limited commitment due to negative attitude. It was noted that most vocational and business subjects are not allocated adequate time. The findings of Mongezi (2017), on challenges facing teaching and learning of Accounting in Mthatha District in South Africa and the findings by Kimotho (2016), on pedagogical challenges in the teaching of Business Studies in Nyandarua County, Kenya could not be generalized in Juja Sub-County, Kiambu County. In this regard, the study sought to establish challenges encountered by students in learning of accounting concepts in selected secondary schools in Juja Sub- County, Kiambu county.

### **2.5.1 Pedagogical Challenges found in learning environments**

The classroom environment is one of the most important factors that affect student learning. It refers to the social climate, emotional and physical climate of the classroom. It's the idea that teachers influence student growth and behaviour. The student behaviour affects peer interaction the responsibility of influencing these behaviours is placed with the instructor. A positive environment is one in which students feel a sense of belonging, trust others and feel encouraged to tackle challenges, take risks and answer questions (Sheffler, 2009). The physical atmosphere of the classroom can help prevent behaviour issues as well as promote and improve learning. The structuring of the learning environment is essential for teachers and students. The classroom environment can affect the learning process.

According to Earthman & Lemasters (2009), classroom physical environment affects morale and student learning. It increases the feeling of the classroom community and gives students a sense of empowerment. Practical changes in the classroom affect the learning environment and can have a major impact in creating a positive learning experience. These changes will enhance students' wellbeing and create a learning space in which both students and teachers can perform the best of their ability. The classroom environment can also affect a teacher's attitude in class. Similarly, when a student is motivated and positive they are likely to have a beneficial impact on their students as well. The classroom environment can improve student participation (Sheffler, 2009).

Environmental factors have significant effect on student and teachers wellbeing. Poor quality lighting, ventilation and acoustics all have a negative effect on student achievement and health. Dirty environments negatively learning and in turn the

overall performance. Cases of absenteeism are higher for teachers and students if the classrooms are not kept clean. . In this regard, the study sought to establish challenges encountered by students in learning of accounting concepts in selected secondary schools in Juja Sub- County, Kiambu county.

## **2.6 Summary and Knowledge Gaps**

The review of literature has been done concerning teaching and learning of accounting concepts. The various aspects of accounting concepts were reviewed and found to have fundamental relevance to business Studies as a subject.

Obadiah (2015), studied availability and use of community resources for teaching Business Studies in Ruiru Sub- County, Kiambu County. The area was rich in community resources like banks, industries and open air markets. Places of educational value had not been properly utilized in teaching Business Studies. Resource persons were not invited at all by school administration. Most teachers made little or no use of the community resources. The principals admitted that the schools could not facilitate educational field visits due to problem of transport and other trip expenses.

Kiarie (2014) studied availability and utilization of computers in the teaching and learning of Business Studies in Westlands District, Nairobi County. Computers were available and teachers used them for lesson preparation. Teachers will only use computers if they are available and easily accessible to both teachers and students. More than 60% of the schools had employed technicians to support teachers and students in computer use. Although the schools had internet only twenty five percent (25%) used internet on teaching and learning. Sixty two point five (62.5%) of the teachers did not use computers in teaching and learning of Business Studies.

In their report, Muchiri & Bariham (2019) evaluated of Geography teachers' preparedness in pedagogical approaches for an enhanced instruction in Secondary Schools in Kenya. They noted that one hundred per cent of the postgraduate diploma, twenty percent of graduate and eighty eight percent of the diploma teachers felt well prepared to implement new teaching methods such as demonstration, while eighty per cent of the graduate and thirteen per cent of the diploma teachers felt not well prepared to new methods of teaching Geography.

Kimotho (2016), studied pedagogical Challenges facing the teaching of Business Studies in secondary schools in Nyandarua County. The HODs admitted that most teachers did not prepare schemes of work and other professional documents regularly. Most of the teachers were unqualified, they did not prepare lesson plans and were not able to set a balanced examination. Seventy percent of the teachers had not taken their students for field study beyond the school gate. I.C.T was cited a challenge because even though computers were available, they were not connected to the internet. Teachers indicated that they had difficulties in teaching economics because the students had low analytical skills. Most of the teachers used teacher centered methods that made students to be passive in class participation resulting to poor performance.

Mwangi (2004), studied selection and utilization of instructional resources by teachers of English in selected secondary schools in Muranga County. Thirty seven point five percent of the teachers had taught for between four to eight years and ,therefore, they had adequate teaching experience. Forty five point eight percent (45.8%) of the seminars and workshops attended by the teachers dealt with the techniques of teaching English while 12.5% dealt with use of instructional resources. Twenty five percent (25%) of the teachers indicated that they did not use video medium in teaching English. He also revealed that text books were the most frequently used print

media. Lecture technique was the most frequently used teaching technique at seven nine point two percent (79.2%)

Makeo (2013), studied student and teacher perceptions of factors influencing students' performance in KCSE Mathematics in Tana River County, Kenya. Eight out of nine teachers had attended an in-service course within the past two years. However, most teachers did not use the learnt skills at all. It was revealed that seven out of nine teachers had an experience of over 5 years and above. The study also showed that schools with teachers who had stayed long in the same station performed relatively low compared to teachers who had stayed less than five years.

However, the above authorities did not review all pedagogical activities influencing the teaching and learning of accounting concepts in Business Studies. There was a gap to fill. Therefore, the study sought to investigate the pedagogical activities influencing teaching and learning of accounting concepts in Business Studies in selected Secondary Schools in Juja Sub-County in Kiambu County.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.1 Introduction**

This section outlines the research methodology which was organized under the following subheadings: Research design, research variables, area of study, target population, sampling procedures and sample size, research instrument, and pilot study: validity and reliability of the instruments, data collection and analysis was also highlighted. Logical and ethical considerations were also considered.

#### **3.2 Research Design**

This study adopted a descriptive survey design. Descriptive research design is a scientific method which involves observing and describing the behaviour of subject influencing it in any way. Sales, Smith, Curran and Kochevar (2006), states that a research design is a strategy applied to plan and conduct a study. According to Orodho (2005), this design is a one-time study whereby the researcher reports the findings as they are being collected from respondents. The study used quantitative and qualitative techniques.

Mugenda & Mugenda (2003) argued that quantitative research design measures numerical data while qualitative research design measures words rather than numbers. The researcher used questionnaires, interview schedules and observation checklist. A variable is a type of quantity which may take more than one value, the researcher manipulates these variables to determine their effect on the dependent variable. Descriptive research design is a method of collecting information by interviewing or administering questionnaires. The method was appropriate in this study because information about teachers' and students' attitudes and opinions was effectively

collected. Descriptive design was designed to obtain information by answering questions like what, how, where and when.

To achieve the objectives of the research, the researcher employed questionnaires for teachers and students, interview schedule for Head of departments and an observation checklist. The questionnaires were used to establish teachers' and students' attitude towards accounting concepts and also to determine the choice of teaching methods used in teaching and learning of accounting concepts. Challenges that students face in learning accounting concepts were also established.

### **3.3 Study Variables**

In this research, teachers' choice of teaching methods in the teaching and learning of accounting concepts and extent of teachers' use of the instructional resources in the teaching and learning of accounting concepts are the independent variables while teachers' and students' attitude towards accounting concepts and challenges faced by the students in learning accounting concepts are intervening variables. The dependent variable was conceptual understanding of accounting concepts.

### **3.4 Location of Study**

The study was conducted in Juja Sub-County which is one of the thirteen sub Counties of Kiambu County and was located 32.5 km north of Nairobi City. The Nairobi-Thika superhighway cuts through the Sub-County. This makes movement very easy thus increasing efficiency in the administration of research instruments. The Sub-County has nine secondary schools one national school and eight public day schools all of which are found in an urban, suburban and rural environment (U.S.R). The eight public day schools have been considered for the study. The Sub-County is surrounded by community resources that were rich in accounting concepts. The Subcounty has 25 industries and 13 coffee and flower

farms. One of the biggest malls in the county, Juja City Mall is located in the Sub-County. Furthermore, the Jomo Kenyatta University of Agriculture and Technology, the fourth-largest university in Kenya is located in Juja Sub-County. This has brought diverse economic activities in the Sub-County that can be used in the teaching and learning of accounting concepts. These facts made Juja Subcounty to be preferred study area in the research.

### **3.5 Target Population**

The cases considered as target population were public day secondary schools in Juja Sub- County. The Sub-County has nine Secondary Schools. The respondents to the study were the heads of department, teachers and students of Business Studies in Juja Sub- County. According to Mugenda & Mugenda (2003), the population is an entire group of individuals, events or objects that have common observations and characteristics. The Sub-County was approximated to have eight (8) heads of department, eight (8) Business Studies teachers and one hundred and ninety (190) Business Studies students during the time of actual data collection.

**Table 3. 1: Distribution of school categories and enrolment of students in Juja Subcounty**

<b>SCHOOL</b>	<b>CATEGORY</b>	<b>ENROLMENT</b>	<b>TEACHERS</b>	<b>HODs</b>	<b>TOTAL</b>
<b>A</b>	<b>Public Day secondary school</b>	<b>30</b>	<b>1</b>	<b>1</b>	<b>32</b>
<b>B</b>	<b>“</b>	<b>21</b>	<b>1</b>	<b>1</b>	<b>23</b>
<b>C</b>	<b>“</b>	<b>26</b>	<b>1</b>	<b>1</b>	<b>28</b>
<b>D</b>	<b>“</b>	<b>15</b>	<b>1</b>	<b>1</b>	<b>17</b>

<b>E</b>	“	<b>25</b>	<b>1</b>	<b>1</b>	<b>27</b>
<b>F</b>	“	<b>23</b>	<b>1</b>	<b>1</b>	<b>25</b>
<b>G</b>	“	<b>26</b>	<b>1</b>	<b>1</b>	<b>28</b>
<b>I</b>	“	<b>24</b>	<b>1</b>	<b>1</b>	<b>26</b>
<b>TOTAL</b>		<b>190</b>	<b>8</b>		<b>206</b>

**SOURCE : Juja Subcounty Director of Education**

The total target population was 206.

### **3.6 Sampling Techniques and Sample Size**

#### **3.6.1 Sampling Techniques**

Random sampling allows generalization of a large population but with a margin of little number. The researcher employed random sampling to select four (4) Secondary Schools out of eight (8) schools. The four public day secondary schools were found in an urban, suburban and the rural (U.S.R) environment. Ten students were selected in a class of thirty (30) using systematic random sampling of every 3<sup>rd</sup> element from the first and in the second school similarly 7 students were selected in a class of twenty one (21) using systematic random sampling every 3<sup>rd</sup> element from the third 8 selected out of twenty six (26) and the fourth school 5 selected out of fifteen respectively.

According to Orodho (2005), sampling is a means of selecting a given number of subjects from a defined a sample as a representation of that population. The population was stratified into categories of schools according to the admission of students in form one, that is; National, Extra-County, County schools and Subcounty Schools.. According to Mugenda & Mugenda (2003), a sample size of 10%-30% for

the target population is sufficient to make a generalization. The four schools selected for the study were all Public day secondary schools in the category of Subcounty Schools.

### 3.6.2 Sample Size

Kothari (2004), defines the size of samples of several items to be selected from the universe to constitute a sample.

**Table 3. 2: Sample Size**

Schools	Enrollment	Students	Teachers	HODs	Total
<b>A</b>	30	10	1	1	42
<b>B</b>	21	7	1	1	30
<b>C</b>	26	8	1	1	36
<b>D</b>	15	5	1	1	22
<b>Total</b>	92	30	4	4	130

Kothari (2004), suggested 10-30% and above of respondents should be sampled for the study. In this case, the study had 29.2%, therefore, the study attains the threshold. The researcher picked thirty (30) students through systematic random sampling. Form Three (3) students taking Business Studies were selected. This is because most of the accounting concepts are taught at Form Three (3) level. The study involved eight teachers of Business Studies. Business Studies is an elective subject in Form 3 and 4. Trained teachers are considered a rich source of accounting concepts. Three out of four teachers have advanced their training in accountancy courses. The sample size

was 30 students, 4 Business Studies teachers and 4 heads of department making a total of 38 respondents.

### **3.7 Research Instruments**

The data will be collected using four instruments namely;

- i. Two questionnaires, one for teachers and one for students.
- ii. Interview schedule for heads of department
- iii. Observation checklist

#### **3.7.1 Questionnaires**

A questionnaire is a set of printed questions with a choice of answers devised for the purposes of a survey or statistical study ( Kothari, 2004). Kothari also points out that questionnaires are the essential are at the heart of the survey operation. Main types of questionnaires are closed-ended and open-ended which were used to collect information. Questionnaires were administered to teachers and students.

##### **a) Business Studies Teachers' Questionnaire (see Appendix B)**

Teachers' questionnaires were administered using a drop and pick method. This was due to the busy schedule of Business Studies teachers. The teachers were to respond to open-ended, close-ended and Likert scale items. It was designed to establish the choice of teaching methods applied by teachers in the teaching and learning of accounting concepts in secondary schools in Juja Subcounty Kiambu County. This was aimed at determining the teaching methods and the learning activities that aided students participation and understanding of accounting concepts. The extent of use of instructional resources was also established with a view to establish the usefulness of instructional resources in the teaching and learning of accounting concepts. Possible challenges experienced by teachers were also established. Information on teachers'

attitude towards accounting concepts was also established. The information gained would be used to minimize challenges that teachers face in the teaching and learning of accounting concepts.

**b) Business Studies Students' questionnaire (see Appendix C)**

Students' questionnaires for purposes of consistency were administered on the same day with teachers' questionnaires. The learners also responded to open-ended, close-ended and Likert scale items. Teaching methods were established. It was designed to establish the challenges the students encounter in the learning of accounting concepts. Information on students' attitude towards accounting concepts was also established. The information gained would be useful in improving student participation during the teaching and learning of accounting concepts.

**3.7.2 Interview Schedule (see Appendix D)**

Mugenda & Mugenda (2003), defined the interview as the oral administration of the questionnaires. The researcher used a structured interview schedule to collect data. Interviews allowed face to face contact with the heads of department and thereby in-depth data was provided. These interviews enabled the investigator to determine the teachers' access and use of instructional materials, teaching methods used to teach accounting concepts and teachers competence in the execution of their duties. Interview schedules were used to collect data from the four Heads of Department. The information obtained would be useful to school administration in provision of necessary resources for the teaching and learning of accounting concepts.

**3.7.3 Observation Schedule (see Appendix E)**

According to Mugenda & Mugenda (2003), an observation schedule is an analytical form or coding sheet which directs the researcher during structured observation. The

researcher did observe and record information on instructional resources used for classroom instruction. The actual observation was done in the classrooms. During the two visits made per school, teachers were observed twice and thrice respectively in class teaching. An observation schedule was used to overcome the limitations of other research instruments. During lesson observation, teachers' choice of teaching methods was determined. The observation schedule was also used to assess the quantity and quality of instructional resources utilized by teachers.

### **3.8 Pilot of the Study**

Kothari (2004), defines a pilot study as a small study preceding the main study. It is a preliminary survey intended to guide the researcher into the possible expected problems. It is done before the main study as a way of understanding the main study. It enables the researcher to establish the validity and reliability of the instruments to be used. The researcher carried out a pilot study to test the reliability of the research instruments before actual research is conducted. Two schools, Kitamaiyo and Theta secondary schools, were selected. Both schools were found in the urban suburban and rural (U.S.R.) environment which were characteristic of all schools in Juja Sub-County. Thika Nairobi Superhighway divides Juja Subcounty into two, one school is located on the eastern part of the highway while the other is located on the western part. Both schools were public day secondary schools which was a similar feature of all schools under study. The selected schools were not part of schools under study. The instruments were administered using test retest method where the instruments are administered to the same students and teachers. The process was repeated after two weeks. This caused the researcher to adjust some questions in the instruments. The instruments were found reliable and valid for the study.

### **3.8.1 Validity of Research Instruments**

Validity was enhanced at the design stage and also on the methods of research. According to Kothari (2004), validity is the most crucial criterion and indicates the degree to which an instrument measures what it is supposed to measure. The study used content validity in the extent to which the measuring instrument provided adequate coverage. Content validity was done to test how well a test measures behaviour it was supposed to measure. This was done by testing the adequacy with which the test items adequately represent the content area or criterion to be measured. The study also used construct validity by comparing test items to the other tests that measure similar qualities to see how well correlated the two measures are.

Mugenda & Mugenda (2003), stated that validity is the extent to which results obtained from the analysis actually represent data under study. The researcher also used construct validity. It refers to how well a test or tool measures the indicator variable which it is designed to measure. This was done by applying the test several times, correlating the results and comparing the pattern of correlation. It enabled the researcher to measure how well the observed construct predicted the expected outcome.

In a questionnaire, the questions were arranged in such a way that they permit the logical flow of ideas. Proper validity controls were enhanced. Open-ended questions were used to gather more insight into the challenges students face in drawing financial challenges. Closed questions and Likert scale items on opinions given by respondents were used together with information on pedagogical activities influencing the teaching and learning of accounting concepts.

Some statements were reframed to remove ambiguity.

### **3.8.2 Reliability of Research Instruments**

According to Mugenda & Mugenda (2003), reliability is a measure of the degree to which research instrument yields consistent results after repeated trials. Reliability of the study was achieved through test-retest method. This was done by revisiting the same schools which were used in the first piloting after two weeks and administering the modified instruments to the same students and teachers in Juja Sub-County secondary schools. The questionnaires were given twice to the same group of people at an interval of two weeks. The researcher used test-retest to eliminate biases. The results of the first visit and the second visit were tested and a correlation was done on items. Kothari (2004) revealed that a measuring instrument is reliable if it produces consistent results. All instruments were edited to remove ambiguities and inconsistencies. A correlation coefficient that was applied indicated that the instruments were reliable.

### **3.9 Data Collection Procedures**

Data collection was through self-administration of questionnaires to Business Studies teachers and students, interview schedule to heads of department and observation checklist.

#### **3.9.1 Questionnaires for Business Studies Teachers**

Questionnaires were administered to the Business Studies teachers and the students. Teachers' questionnaires were administered by drop and pick method where questionnaires were dropped and collected after a week. This enabled the teachers to respond to the questionnaires effectively. The researcher made three visits to each of the four selected schools. The first was to familiarize himself with the school administration, Head of Department and the Business Studies teacher. The second

was to administer the questionnaires to the teachers. The third was to collect the filled-in questionnaires after a week.

### **3.9.2 Questionnaires for Business Studies Students**

The researcher made two visits. The first was to familiarize himself with the school administration, Head of Department and the Business Studies teacher. The second was to administer the questionnaires to the students. The students were assembled at a central place and required to fill the questionnaires with the help of the class teacher. The questionnaires were useful on issues that were not directly observable such as feelings and motivation. They were used to determine teachers' and students' perceptions of accounting concepts. The filled-in questionnaires were collected immediately after the exercise by the researcher.

### **3.9.3 Interview Schedules for Heads of Department**

The interview schedules were administered to the Heads of Department who responded to the questions asked face to face by the researcher. Two visits were made. The first was to familiarize himself with the Head of Department. The second was to administer the interview schedule to the H.O.D. They were useful to establish the extent to which Business Studies teachers utilize instructional resources in the teaching and learning of accountancy concepts. The interviews schedules are the most prominent data collection tool in qualitative research.

### **3.9.4 Observation Schedule**

The observation schedule was used to get information from the respondents. Class lesson observation enabled the researcher to determine teachers' choice of teaching methods for teaching Accounting Concepts. Three visits were made. The first was to familiarize himself with the school administration, library, classrooms and the

Business room. The two visits were for the actual lesson observations. The extent of use of instructional resources in teaching accounting concepts was established. The students were informed of the visits in advance. The teachers also had prior knowledge of the researcher's visit and consequent lesson observations. The researcher observed the lessons as a non participant and did not interfere with the lesson development. The non participant observation technique is particularly helpful for understanding behaviours in their physical and social context ( Orodho, 2005)

### **3.10 Data Analysis**

Data analysis is the process of systematically searching and arranging interview transcript, field notes, data and obtained from the field with the aims of improving data presentation and interpretation. It involves summarizing large masses of research information about the research problem (Orodho, 2005).

The researcher gave numbers to the questions; used codes or serial numbers to enter data by use of statistical packages for social science (SPSS) according to the objectives of the study. The serial number given become the identification for each respondent such as SS1L2 for Sample School 1 Learner 2. The SPSS is a computer package which was used to analyze descriptive statistics into frequency tables, percentages, mean, mode, median, and standard deviation. Qualitative analysis which was done through the likert scale was used to generate personal opinion of the respondents. The data analysis was used to generate quantitative reports through tabulation and other descriptive statistics.

Data analysis is the process of bringing order, structure, and meaning to a mass of collected data. The researcher edited completed questionnaires to ensure completeness. This was done to detect any abnormalities in the responses.

The data obtained from questionnaires, interview schedules and observation schedules were both qualitative and quantitative. Qualitative analysis was done on the interview schedules and other open-ended questions. Data were categorized, established through themes code and the statistical packages for social science (SPSS) run the descriptive analysis. Further analysis was done based on the objectives of the study. Quantitative analysis was done once the data was collected and entered into the computer. Findings were presented in form of frequency tables, pie charts and graphs and reported in Chapter four.

### **3.11 Logistics and Ethical Considerations**

Mugenda & Mugenda (2003), defined logistics as processes, the researcher must add or carry out to ensure the successful completion of the research programme. Ethics is also defined as a branch of philosophy which deals with one's conduct. The researcher ensured that the fundamental rights of the respondents were observed. The researcher got permission from the National Commission for Science, Technology, and Innovation (NACOSTI) that enable him to seek permission from Kenyatta University Ethics and Research Committee (KUERC). The researcher obtained permission from the Juja Subcounty Director of Education and schools' principals to visit the sampled schools. Verbal consent was sought from the respondents before the collection of data. The researcher maintained a good rapport with form three Business Studies students and teachers. The researcher observed confidentiality on information he had collected. Data was collected through Questionnaires for Business Studies teachers and students, Interview Schedules for heads of department and Observation Schedules.

## **CHAPTER FOUR**

### **DATA ANALYSIS, PRESENTATION AND DISCUSSION**

#### **4.1 Introduction**

This chapter presents the findings of the study. The chapter includes interpretation and discussion of the data gathered from the field of the study in an attempt to investigate the pedagogical activities influencing teaching and learning of accounting concepts in secondary schools in Juja Sub- County, Kiambu County. The findings will be discussed according to the following objectives that guided the study:

- i. To determine teachers' choice of teaching methods for teaching and learning of accounting concepts in selected secondary schools in Juja Sub- County.
- ii. To establish the extent to which instructional resources are used by teachers in the teaching and learning of accounting concepts in selected secondary schools in Juja Sub- County.
- iii. To establish the teachers' and students' attitude towards accounting concepts in selected secondary schools in Juja Sub- County.
- iv. To establish the challenges encountered by students in learning of accounting concepts in selected secondary schools in Juja Sub- County.

#### **4.2 General and Demographic Information**

This section sought to consider the background information related to teachers, students schools, and Business Studies syllabus as mentioned in this study. General knowledge of demographic characteristics is useful in highlighting the important characteristics of the respondents.

#### 4.2.1 Respondents' Background Information

The analysis of demographic information of the respondents is presented according to age, gender, academic qualification and category of the school. This information will highlight the important characteristics of the respondents in Juja Sub- County.

**Figure 4. 1: Number of Business Studies Teachers Number by Sex**

Among the respondents , three out of four teachers were male. Thus, it constituted 75% of the total respondents

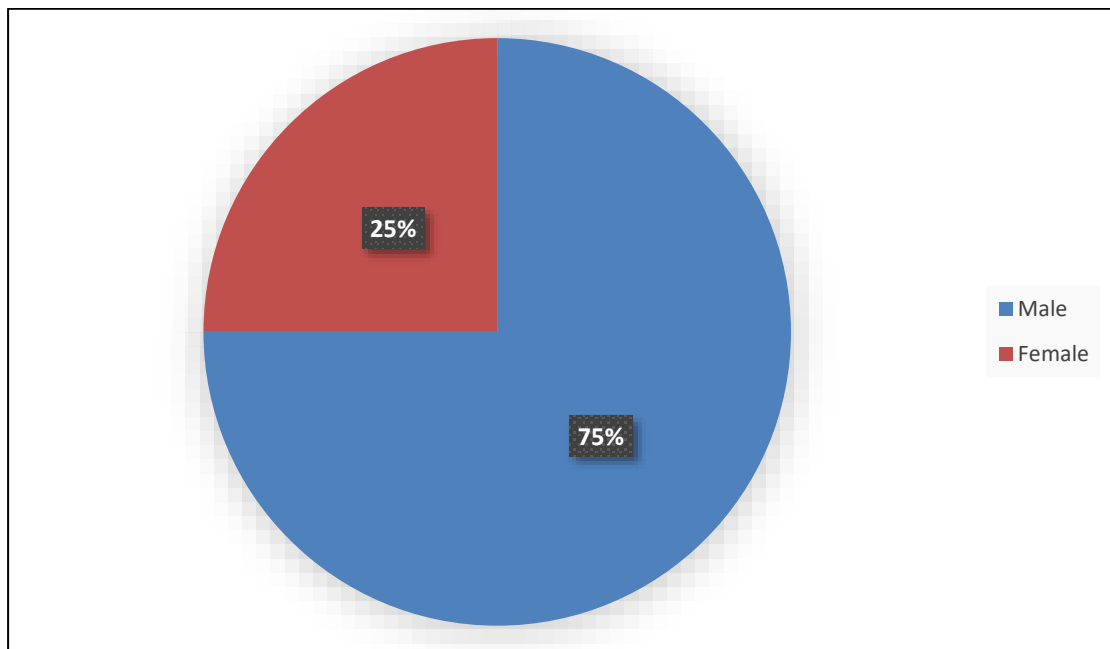
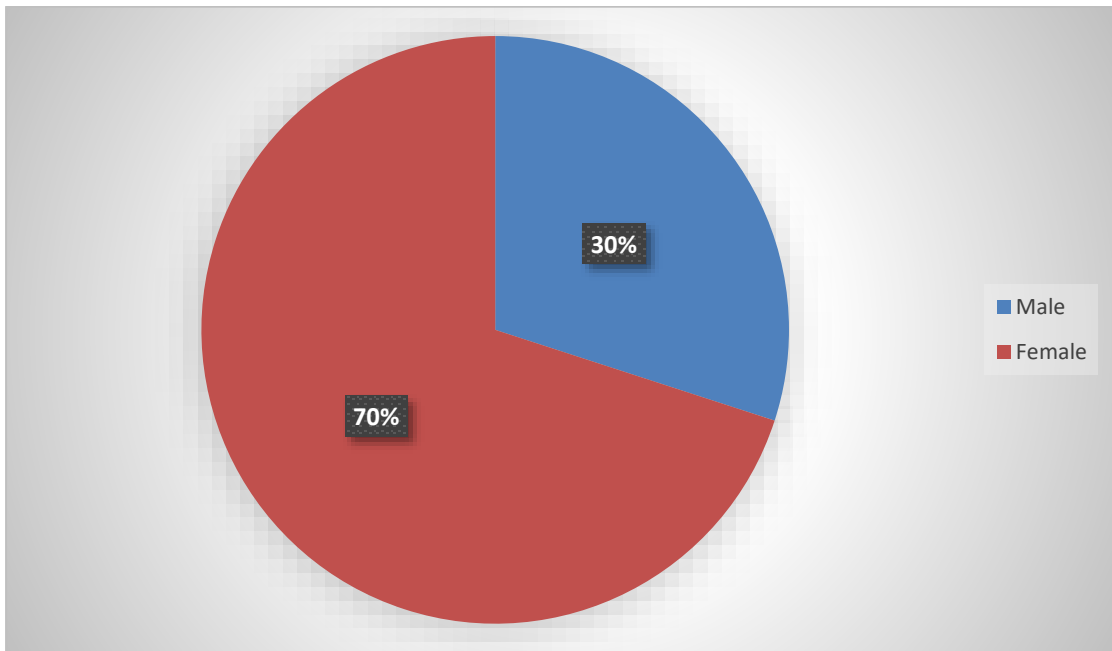


Figure 4.1 shows that three out of four 75% of Business Studies teachers in Juja Sub- County were male while one 25% was a female respondent. It was, therefore, concluded that most of the teachers of Business Studies teachers were male.

**Figure 4. 2: Number of Business Studies Students Number by Sex**



From Figure 4.2 out of 30 students who took part in study nine (30%) were male while the remaining twenty one (70%) were female. This is an indication that the researcher did not consider gender balance during the data collection process and hence the number of female learners was greater than that of the male students while the number of male teachers was greater than that of female teachers in the selected secondary schools.

#### **4.2.2 The Age of the Respondents**

To know the age brackets of the respondents who took part in the study, the researcher asked them to indicate their age. Table 4.1 illustrates the results obtained.

**Table 4. 1: Age of Business Studies Teachers**

A sample of four Business teachers each from the four public day secondary schools were considered for the study.

<b>Age of Teachers</b>	<b>Frequency</b>	<b>Per cent</b>
Below 30 years	1	25.0
31-40 years	2	50
41 years and above	1	25
Total	4	100.0

Table 4.1 findings indicate that the majority (50%) of teachers' participants fell in the age bracket of 31-40 years followed by (25.0%) who were below the age of 30 years and only 25% were above the age of 41 years. This can be interpreted a half of Business Studies teachers in the selected schools were young and therefore were ably muzzled up enough in the teaching process. Seventy five percent 75% of the teachers had years 31 Students years and above which implies that they were mature and had integrity as upheld by the Teachers Service Commission Code of Ethics (2015) which states that teachers should have integrity, team spirit and professionalism in the course of duty.

**Table 4. 2: Age of Business Studies Students**

<b>Age of Learners</b>	<b>Frequency</b>	<b>Per cent</b>
Below 15 years	6	20
15- 18 years	20	66.7
Above 18 years	4	13.3
Total	30	100.0

Information obtained in Table 4.2 indicates sixty six point seven 66.7% of students who took part in the study were aged between 15-18 years. Only 20% of the students

were below 15 years while 13.3% aged above 18 years. The age of the respondents is important since it reflects not only the chronological growth but also students' experiential development. The study also noted that the students who took part in the study were within the typical age bracket to be pursuing their secondary education

**Table 4. 3: Business Studies Teachers' Academic and Professional Qualification**

<b>Studies Teachers' Academic and Professional Qualifications</b>	<b>Frequency</b>	<b>Per cent</b>
Degree in Education	3	75
Diploma in Education	1	25
PGDE	0	0
Total	4	100

From Table 4.3 75% of the Business Studies teachers were graduates with a Bachelor's degree in education, 25.0% diploma holders in Education and none were postgraduate diploma teachers in Education. This can be interpreted teachers in selected schools were all trained with either a degree or a diploma in education. None of the teachers who took place in the research was untrained.

**Table 4. 4: Business Studies Teachers' Teaching Experience**

The researcher wanted to establish the teaching experience of the four Business Studies teachers.

<b>Business Studies Teachers' Teaching Experience</b>	<b>Frequency</b>	<b>Per cent</b>
Below 5 years	1	25
6- 10 years	1	25
Above 10 years	2	50
Total	4	100

Table 4.4 shows that half of the Business Studies teachers were regarded to have teaching experience for more than ten years. This table implies that the teachers galvanized enough teaching experience to give suitable direction to learners in learning accounting concepts. Only 25% of sampled respondents had taught less than 5 years. The length of teaching allows a teacher to be exposed to a variety of instructional resources and different pedagogical activities. Teachers experience is positively associated with student achievement. Experienced teachers easily create a supportive working environment and rapport (Darling-Hammond, 2015).

**Table 4. 5: Duration served as Heads of Department**

Gender for Teachers Management Experience		Frequency	Per cent
Male	Below 5 years	0	0
	6-10 years	0	0
	11 -15 years	0	0
	Above 15 years	2	100.0
	<b>Total</b>	<b>2</b>	<b>100.0</b>
Female	Below 5 years	0	0
	6- 10 years	0	0
	11-15 years	1	50.0
	Above 15 years	1	50.0
	<b>Total</b>	<b>2</b>	<b>100.0</b>

Table 4.5 shows that over 50% of Heads of the department as having served that capacity for more than 15 years. This can be stated that HODs having muzzled up enough experience to advise accordingly and administratively on the use of learner-centered pedagogical approaches. This can be interpreted to mean HODs in Juja Sub-County secondary schools were capable to offer and accord the necessary technical

support and advice to both teachers and students. The study had 50% of male Heads of departments and 50% female one as confirmed from the data collected. This means both male and female were well represented on the leadership slots.

#### **4.2.3 Nature of Business Studies students**

Students in Form Three were considered by the investigator to have encountered a variety of topics that allowed for diverse use of accounting concepts approaches in teaching and learning of Business Studies. These topics include Accounting, production, transport, demand-supply, product market, national income, and net worth of income, business transactions, and the ledger among others.

The researcher chose from (3) three students because learners who study Business Studies at this level do it by choice and therefore, this reflects the preference of the subject over Agriculture, Music and Computer Studies. Hence the form three classes were considered ideal for the study. A total of 92 students were used in the study, however, only 30 were selected by random systematic sampling and used in the data analysis.

#### **4.2.4 Nature of Schools in Juja Sub- County**

Juja Sub-County has one National School, no Extra County schools, no County schools, and eight Sub- County secondary schools. All the eight schools are public day secondary schools all of which have a single stream in their Business Studies classes. All the schools were in urban, suburban and rural (U.S.R.) environment which is characteristic of Juja Subcounty.

**Table 4. 6: Average Class Size**

<b>Classroom population</b>	<b>Frequency</b>	<b>Per cent</b>
Small 1-19 learners	1	25.0
Medium 20-40 learners	3	75.0
Large above 40 learners	0	0
Total	4	100

Table 4.6 indicates that most classes were medium sized between 20 and 40. A few (25%). had small classes between one and nineteen. None had large classes. The size of the class enrolment influences the pedagogical approaches and type of instructional resources that can be adopted in teaching and learning of accounting concepts.

#### **4.2.5 Teachers workload**

The Heads of Departments gave data on teachers' workload in their departments.

**Table 4. 7 Teachers' Workload**

The researcher wanted to establish the teaching workload per week for the four Business Studies teachers.

<b>Teachers' workload Per week</b>	<b>Frequency</b>	<b>Percentage</b>
Less than 23	0	0
23-26	1	25
27-30	2	50
Over 30	1	25
	<b>4</b>	<b>100</b>

Findings from Table 4. 7 revealed that no teacher had less than 23 lessons per week.. Twenty five (25%) of teachers had a workload between 23 and 26 lessons. 50% of teachers had a workload between 27 and 30 lessons while twenty five (25%) had a workload of more than 30 lessons. The Ministry of Education requires that teachers teach a maximum of 26 lessons. Seventy five (75%) of teachers had a workload of more than 27 lessons per week.

This means that most teachers had excess workload. This could have caused them to indulge in teacher centred methods like lecture methods in order to cover the syllabus in time. They also lacked time for one on one interaction with students and particularly weak students hence poor performance in the subject. The school administration should consider engaging B.O.M teachers to ease the workload. They could make the timetable flexible to allow teachers to assist weak students. The timetable could be made more flexible to allow teachers to assist weak students.

#### **4.2.6 Business Studies Syllabus**

Kenya National Examination Council (KNEC) issues examination regulations for Business Studies which is an approved discipline by Kenya Institute of Curriculum Development (KICD). On its general objective is the significance of accounting concepts. It states that by the end of the course the learner should be able to acquire the necessary knowledge skills and attitudes for efficient business management, in essence, the syllabus acknowledges the importance of accounting concepts.

Business Studies syllabus has 31 topics which cut across from Form One to Form Four. Of the said topics, 14 of them apply accounting concepts. The topics include Accounting, production, demand-supply, product market, national income, the net worth of income, business transactions, the ledger, cashbook, international trade,

inflation, money and banking, financial statements and source documents. The above topics represent 45.2% of the total coverage. However, the researcher observed that there were topics that enjoy accounting-related concepts which could enhance students' understanding but the Business Studies syllabus has not emphasized on their actual accounting usage. These topics are 10 in number. For instance, home trade, warehousing, insurance, entrepreneurship, product production, public finance, the form of business units, the office, business firm, location of industries, which represented 32.2% of the total topics.

There are seven (7) topics that would barely utilize accounting concepts. They include Introduction to Business studies, the chain of distribution, business and its environment, the satisfaction of human wants, government and business, communication, economic development, and planning. These represent 22.2% of the total topics. As a rejoinder, the researcher observes that 45.2% of the total coverage in Business Studies could well be taught by utilizing accounting concepts to enhance the students' retention and comprehension skills. This would positively impact on the performance in Business Studies.

#### **4.3 Objective One: Teachers' Choice of Teaching Methods for Teaching and Learning of Accounting Concepts**

The first research question under this objective sought to establish factors that influence teachers' choice of teaching methods for teaching and learning of accounting concepts in Business studies. Teaching and learning are endowed with a wide variety of teaching methods. This section was considered essential to determine the methods Business Studies teachers used in the teaching and learning of learning of accounting concepts in Business Studies. Table 4.8 denotes the teachers' response to the choice of teaching methods

**Table 4. 8: Teachers' Response to the Choice of Teaching Methods**

Five lesson observations were done on each of the four Business Studies teachers from the four public day secondary schools. This made a total of twenty respondents.

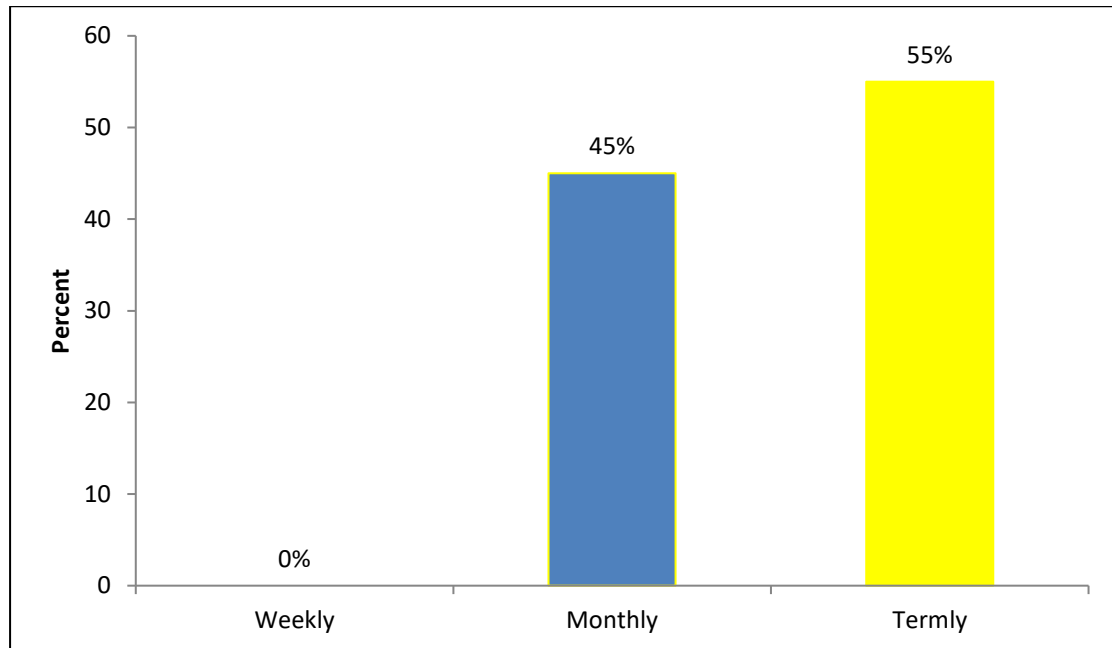
	<b>Business Studies Teachers</b>		
<b>Items</b>	<b>Respondents</b>	<b>Rank</b>	<b>%</b>
Paired, small group discussion	2	3	10.0
Lecture and demonstration	10	1	50.0
Questions and answers	7	2	35.0
Field trips	1	4	5.0
Total	20		100

From the above Table 4.8, Business Studies teachers and heads of department respondents 50.0% stated that they used lecture and demonstration as teaching method. Subsequently, 35.0% indicated they used questions and answers while 10.0% stated to be using paired, small group class discussion while 5.0% used field trips in teaching and learning of accounting concepts in the selected secondary schools in Juja Sub- County.

It can be concluded that educational field visits (5.0%) have not been properly utilized in teaching and learning accounting concepts in Business Studies. This observation points out to the fact that learning is theory-oriented as students are denied hands-on learning.

**Figure 4. 3: Frequency Use of Paired, Small Group Discussion Method in Pedagogy**

The researcher wanted to establish the frequency of use of paired and small group as a teaching method.

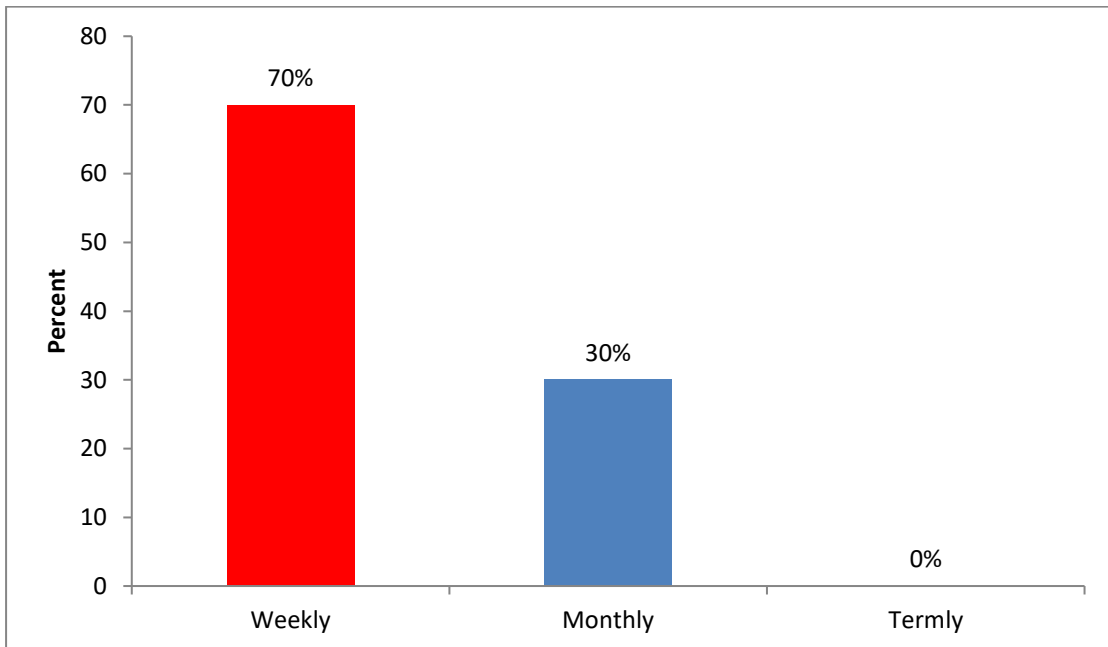


From the findings in Figure 4.3 responses of Business Studies teachers, the class discussion was used by (45%) occasionally and regularly by (55%) and none weekly by the respondents.

From the responses of students, paired or small group discussion was used in the classroom to discuss accounting concepts with 10% of the respondents. An inclined effort by Business Studies teachers to practically take the learners into the discussion of accounting concepts would give the learners added comprehension skills and ease in memory recollection. This will ultimately boost performance.

**Figure 4. 4: Frequency Use of Lecture and Demonstration Method in Pedagogy**

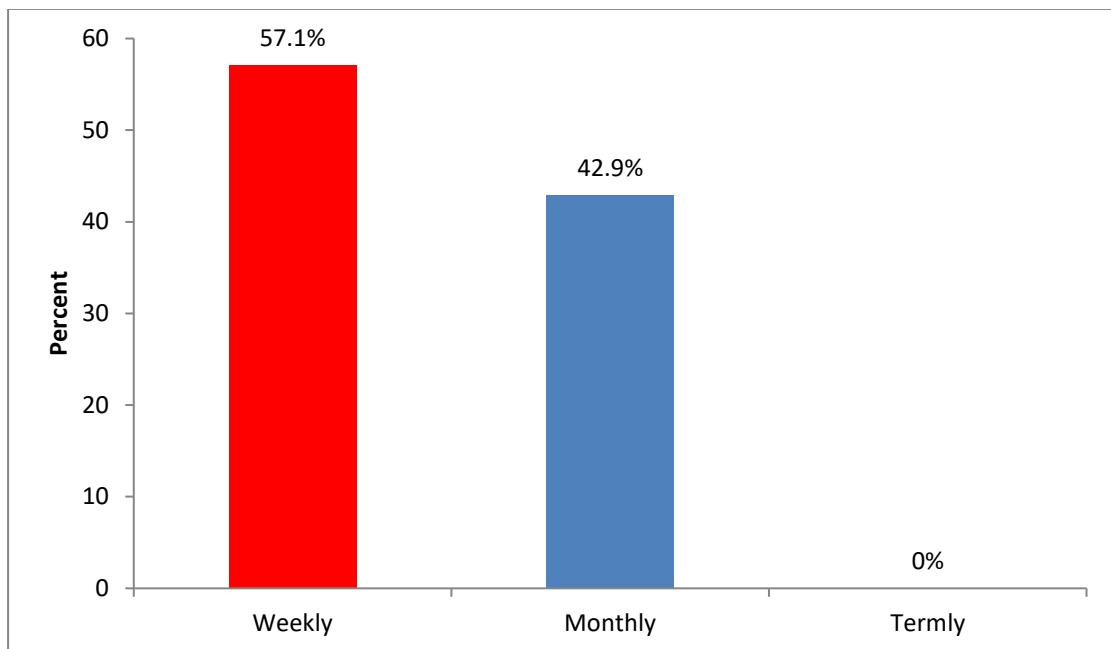
The researcher wanted to establish the frequency of use of lecture and demonstration as a teaching method.



As shown in figure 4.4, 70% of respondents prioritized the use of lecture and demonstration methods weekly of teaching accounting concepts, whereas 30% used it as a teaching method monthly as none termly used the approach. This can be interpreted to mean many of Business Studies teachers in the selected secondary schools preferred the use of lecture and demonstration methods compared to other pedagogical approaches. The study confirms Ayot et al (1989), findings that most of the teachers prefer the use of expository strategies which leave learners dominantly being passive recipients of knowledge as the teachers dominate most of the teaching roles. These traditional expository methods of teaching make learners inactive due to low level of students participation leading to poor performance in the National Examination as stated in Table 1.1.

#### Figure 4. 5: Frequency Use of Questions and Answers Method in Pedagogy

The researcher wanted to establish the frequency of use of questions and answers method as a teaching method.



According to the responses of the teachers, questions and answers as a pedagogical approach was used weekly by (57.1%) and monthly by (42.9 %) and none termly by the participants. This is a teaching method commonly used by teachers. This teaching method is also called whole class discussion where teachers interact with learners across the class with questions. In this method only the bright students are likely to benefit because the weak students shy away especially when they are unable to give correct responses to the questions asked in class

#### Figure 4.6 : Frequency Use of Educational Field Visits Method in Pedagogy

The researcher wanted to establish the frequency of use of educational field visits as a teaching method.

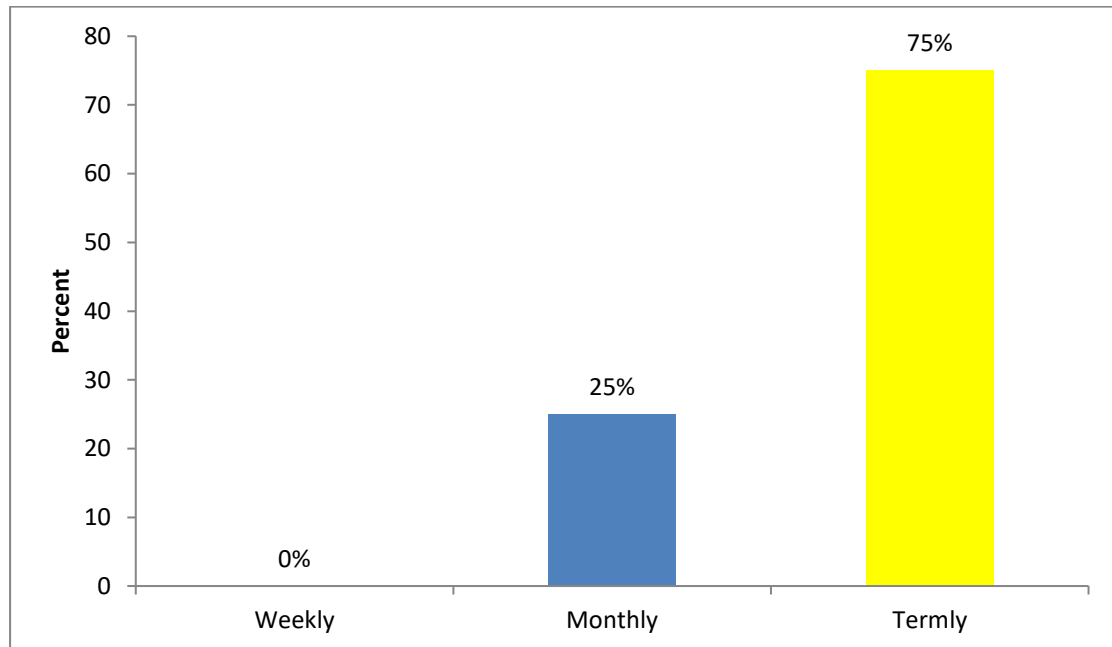


Figure 4. 7 show that (95.0%) of the respondents never prioritized to use field trips and as an outside classroom activity to teach accounting concepts. 75% of the Business Studies teachers utilized the pedagogical activities termly whereas 25% used it on monthly basis. The researcher, therefore, could interpret this to mean that most of Business Studies teachers did not utilize educational places like banks, industries, supermarkets and rich persons on accounting skills on a relatively frequent basis. Business Studies teachers should note that visiting places of educational value makes the learning of accounts concepts more concrete since learners are linked to real-life experience in the business world.

Results on table 4.8 on page 52 , lecture and demonstration (50%) seems to be very popular with teachers while field trips (5%) appeared unpopular. This means most of the students were passive in the learning process. This confirms Dale (1959) study

which stated that passive students the appropriate learning experiences and this discourages a hands on approach to students. This discouraged student participation and hence misconception in accounting concepts because students lacked adequate opportunity to interact with accounting concepts. Hence the poor performance in the subject.

Business Studies is a 'living' because it involves our day to day activities. Teaching methodologies of Business Studies must be innovative and practical. Use of resource persons like accountants, auditors, bankers and procurement officers is fundamental. Teachers should use heuristic teaching strategies. These strategies encourage hands on approaches. They encourage student participation and learners are motivated to interact with accounting concepts.

Most of the teachers did not use educational field visits (5%) due to excess workload and inflexible timetable. It is important to note that the success of field trips and resource persons largely depend on Business Studies teachers. School teachers who deliberately fail to use fieldwork are either not innovative or lazy since they are all trained to select and utilize educational technology (Marcinkiewicz, 1993). Educational field visits erase the boredom of classroom lectures by visiting new places and environments which arouses student interest in learning. This could be the main cause of misconception in accounting concepts and hence poor performance in the subject.

This is in line with Twoli et al (2009) study which concluded that educational field visits were regarded as an extension of a learning programme. The study further stated that field trips provided the learners with first hand experience by observing and using other senses to feel this experience.

From the findings, only 5% of learners used field study as a teaching method. In a nutshell, from the findings school administration allocate little funds to Business Studies department and that frustrates teachers' effort to expose learners in fieldwork and resource persons rich in accounting knowledge respectively which could have offered students experience in their business environment. Thus, failing to bring reality into the classroom, in the sense that, those accounting concepts learned are not integrated with what is in the business world

**Table 4. 9: How Often Places of Educational Value in Relation to Accounting were Visited**

Frequency of educ. field visit	Business Studies Teachers			Business Studies Learners		
	Respondents	(%)	Rank	Respondents	%	Rank
Every lesson	0	0	3	0	0	3
Every week	0	0	3	0	0	3
Once in a month	1	25	2	12	40	2
Once in a term	3	75	1	18	60	1
Never	0	0	3	0	0	3
Total	4	100		30	100	

From the Table 4.9 above, Business Studies teachers 75% confirmed to have visited places of educational value once in a term while 25% visited weekly places of educational value. None of the respondents visited any place during the lesson or in the week. The findings also indicated, 40% of the learners in the selected schools

stated they visited weekly places of educational value while 60% have visited once in a term.

It can, therefore, be concluded, audit firms, banks, supermarkets, manufacturing industries and other places of educational value have not been properly utilized in teaching and learning of accounting and financial concepts. This could be pegged to the fact that the researcher noted most of the schools did not have school buses which could be used for fieldwork.

This is line to Ebby (2000) which revealed that lack of educational field visits makes students to lack real world experiences. This reduces the students critical thinking skills which lowers academic performance.

#### **4.3.1 The study sought to establish the learning activities used by teachers in the teaching and learning of accounting concepts**

The researcher wanted to establish the learning activities as used by teachers. Twenty respondents were analyzed.

**Table 4.10 Learning activities used by teachers**

<b>Learning activities</b>	<b>Frequency</b>	<b>Percentage</b>
Paired discussion (student –student)	6	30
One on one discussion (teacher -student)	4	20
Whole class discussion	8	40
Small groups discussion	2	10
	<b>20</b>	<b>100</b>

Table 4.9 shows the learning activities as used by teachers where paired discussion (30%), one on one discussion (20%), whole class discussion (40%), small group discussion (10%)

From Table 4.9 results, whole class discussion is the most popular learning activity (40%) with teachers while small group discussion had only 10% respondents. Group discussion is a question and answer learning activity where teacher discusses ideas with the whole class. In whole group discussion only quick learners who have basic knowledge are likely to benefit. The weak students may feel shy or reluctant to take part. Therefore whole class discussion does not encourage student participation in the teaching and learning of accounting concepts. This could cause misconception of the accounting concepts, hence, the poor performance in the subject. This is contrary to Secondary Business Studies Handbook Report (2018) which recommended use of heuristic teaching methods and application of learning activities which encourage student participation.

Teachers fundamental task is to get students engage in learning activities that are likely to achieve the intended learning outcomes .Where students engage in activities which increase student participation, understanding of accounting concepts is enhanced.

This is in line with Dale (1959) study which concluded that application of appropriate learning activities creates a stimulating learning experience. It makes learning real and it enhances concepts learnt in class.

#### 4.4 Objective Two: Extent to Which Instructional Resources were Used By Teachers in the Teaching and Learning of Accounting Concepts

The second objective was to find out how often instructional resources were used in the teaching and learning of accounting concepts by teachers in Juja Sub-County secondary schools

**Table 4. 11: Extent to Which Various Instructional Resources Have Been Used in the teaching and learning of Accounting Concepts**

	Teachers			Students		
Resource	No. of Respondents			No. of Respondents		
	Regularly	Occasionally	Never	Regularly	Occasionally	Never
Community resources	1(25%)	1(25%)	2(50%)	2 (8%)	7 (22%)	21
Use of real objects	0(0%)	0(0%)	4(100%)	0(0%)	0(0%)	(70%) 30(100%)
Resource persons	0 (0%)	0(0%)	4 (100%)	0 (0%)	0(0%)	30 (100%)
Digital technology	0 (0%)	1 (25%)	3 (75%)	0 (0%)	0(0%)	30 (100%)
Print material	3 (75%)	1 (25%)	0 (0%)	27 (90%)	3 (10%)	0 (0%)

According to the responses of the Business Studies teachers in the selected secondary schools in Juja Sub- County, community resources such as Banks and Supermarkets were regularly used by one (25%) occasionally by one (25%) and never by two (50%) of the respondents. Digital technology were occasionally used by one (25%) while three (75%) never used it in pedagogical activities. None of the business studies teachers regularly used either real objects or resource persons in teaching accounting concepts. All teachers used print 75% regularly and 25% occasionally in the learning of accounting concepts.

From the above Table 4.10 the responses of learners confirmed, two (8%) regularly used community resources, seven (22%) occasionally used them and twenty one (70%) never used. Digital technology, real objects and resource persons were never used at all to learn accounting concepts. All students used print materials, 90% regularly and 10% occasionally in the learning of accounting concepts.

On the basis of responses, most teachers concluded that the reason for using print material was to cover assigned syllabus on time. They then argued from the experience of use of community resources and computers they could not cover the syllabus on time. Business studies teachers too felt that visits to malls, banks and other community resources were not possible because they did not get support from school administration.

**Table 4. 12: Extent to Which Resource Persons Were Used in Teaching of Accounting Concepts**

Resource Persons	Business Studies Teachers			Business studies students		
	Respondents	%	Rank	Respondents	%	Rank
Accountants	0	0	1	0	0	1
Procurement officers	0	0	1	0	0	1
Auditors	0	0	1	0	0	1
Bankers	0	0	1	0	0	1
Insurance brokers	0	0	1	0	0	1
Shopkeepers	0	0	1	0	0	1

From Table 4.12, above the teachers' responses, indicated that none of the Business Studies teachers both male and female had invited or visited a resource person(s) with accounting skills in selected schools.

Students did not use resource persons in learning of accounting concepts at 0%. The pattern that emerged from the above data was that guest speakers were not used at all despite being rich with the latest information in the accounting and business world.

Some resource persons have not been used at all like accountants, bankers and procurement officers. They contribute essential information and opinion in a learning situation. They add knowledge to what the students have learnt in class. Students are involved in first hand information from the experts. For example, accountants help students to comprehend the financial statements.

The findings are in line with Ngure (2015) study which revealed that resources persons are not taken seriously by students on her study on the resource used by teachers of social studies in Nairobi County primary schools. Some comments made by teachers are that the school administration was not willing to fund the resources persons invited in schools and some resource persons, for example, bankers claimed to be too busy thus unwilling to turn up. They also felt the timetable was not flexible for students and, therefore, could not allow resource persons in the 40 minutes scheduled by the Ministry of Education

Collaborative learning is a situation where two or more people learn or attempt to learn something together. Proper communication between students and teachers will make that students interact with the instructional resources and understand concepts better .Where collaborative learning is not done, students become passive listeners. This causes reduced students participation, lack of interest and misconceptions by the students and hence poor performance. Real objects were not used at all by teachers and students in pedagogical activities. Use of real objects like specimen invoices makes learning a participatory activity. The findings are in line with Dale (1959) study in his cone of experience which revealed that when students learn by doing there is higher retention of what is learnt. Research findings indicate that this did not happen. Therefore, less was retained in the teaching and learning of accounting concepts. Hence, there is poor performance of the subject in Juja Subcounty.

Most students use textbooks for individual work like reading ahead to complete the syllabus and not for collaborative learning like discussing with other students . Teachers should ensure that textbooks are used for collaborative learning among students but not for individual student work. Collaborative learners greatly help weak learners to learn from intellectually gifted learners.

This is in line with Vygotsky (1978) study which proposed Social Constructivism Theory, which acknowledges that students learn from one another as well as from teachers. Teachers should ensure that they create learning environment that facilitates collaborative learning.

#### **4.5 Objective Three: Teachers' and Students' Attitude Towards Accounting Concepts.**

This objective was to establish the attitude of both the teachers and students towards accounting concepts in Business Studies. The views were collected from both the teachers and the Business Studies learners whose views were sought through specific items in the teachers' and students' questionnaires. The respondents responses were ranked according to their degree of agreement or disagreement on the statements given.

##### **4.5.1 The summary of teachers responses on their perceptions towards accounting concepts**

The respondents' opinions were rated on a scale from 1 to 5; Strongly Agree 1, Agree 2, Undecided 3, Disagree 4, Strongly Disagree 5. This was meant to determine the extent to which they agreed or disagreed with statements relating to accounting concepts. To determine the levels of agreement or disagreement, means were calculated: means less than 1.5 implied that respondents greatly agreed, means between 1.5 and 2.5 meant that respondents agreed, means between 2.5 and 3.5 implied that respondents were neutral with the statements, means between 3.5 and 4.5 implied that respondents disagreed with the statements while means greater than 4.5 meant that respondents strongly disagreed with the statements

**Table 4. 13: Teachers' Attitude towards Accounting Concepts**

<b>Statement</b>	<b>Mean</b>
Accounting concepts are an important part of Business Studies.	1.45
Accounting concepts only require memorization of formula without understanding.	3.0
Terms used in accounting are very difficult to understand.	4.55
It is difficult to relate to accounting concepts and financial statements.	3.1
Accounting makes me think hard and help me to improve the preparation of accounting concepts.	3.2
Most students do not complete their assignments in time.	1.35

The research findings in Table 4.13, revealed that the respondents agreed that accounting concepts were an important part of Business Studies and that most students did not complete their assignments in time at 1.45 and 1.35 respectively. The respondents were neutral on the following issues; accounting concepts only require memorization of formula without understanding, it was difficult to relate accounting concepts with financial statements and that accounting makes them to think hard in the preparation of accounting concepts at 3.0, 3.1 and 3.2 respectively. The respondents disagreed that terms used in accounting were very difficult at 4.55.

Teachers know the importance of accounting concepts in Business Studies. All teachers were trained and could neither find terms used in accounting difficult nor relating accounting concepts to financial statements difficult. The teachers had

content knowledge. However, the students did not complete their assignments in time possibly because they did not comprehend accounting concepts since the teachers had the required content knowledge, there could have been negative attitude by the teachers or use of inappropriate pedagogical activities. Teachers' attitude could be changed by provision of appropriate instructional resources and relevant teaching methods.

These findings are in line with Brown (1972) study which revealed that a teacher with his/her teaching methods, attitude and behaviour provide his/her students to gain a healthy mental personality and to have a new clear world view by leaving unforgettable traces on them.

Teachers should have positive attitude in class. Positive attitude increases teacher motivation. A motivated teacher creates a conducive learning environment. They look at teaching in different perspectives and therefore motivate their students in their learning too. Motivation helps to energize, direct and sustain positive behaviour over a long period of time.

This is in line with Woolfolk (2007) study which concluded that positive behaviour of the teacher allows him/her to create a positive relationship with students. Positive attitude creates positive behaviour of the students and good rapport which enhances collaborative learning.

#### **4.5.2 The summary of students responses on their perceptions towards accounting concepts**

The respondents' opinions were rated on a scale from 1 to 5; Strongly Agree 1, Agree 2, Undecided 3, Disagree 4, Strongly Disagree 5. This was meant to determine the extent to which they agreed or disagreed with statements relating to accounting

concepts. To determine the levels of agreement or disagreement, means were calculated: means less than 1.5 implied that respondents greatly agreed, means between 1.5 and 2.5 meant that respondents agreed, means between 2.5 and 3.5 implied that respondents were neutral with the statements, means between 3.5 and 4.5 implied that respondents disagreed with the statements while means greater than 4.5 meant that respondents strongly disagreed with the statements

Table 4.14 shows analyzed results of students responses on their perception towards accounting concepts.

**Table 4. 14: Students' Attitude towards Accounting Concepts**

Statement	Mean
Accounting concepts are an important part of Business Studies.	3.75
Accounting concepts only require memorization of formula without understanding.	1.45
Terms used in accounting are very difficult to understand.	1.35
It is difficult to relate accounting concepts with financial statements.	1.5
I understand accounting concepts when the teacher uses appropriate teaching aids.	2.95
Accounting should not be included in the Business Studies exam.	1.55
I find it difficult to do assignments on my own.	1.25

The research findings in Table 4.14 revealed that respondents agreed that accounting concepts only require memorization without understanding, terms used in accounting were very difficult, It was difficult to relate accounting concepts with financial statements, that accounting should not be included in Business Studies examination and that they found it difficult to do assignment on their own at a mean of 1.45, 1.35, 1.5,1.55 and 1.25 respectively. The respondents were neutral on the issue of whether they understood accounting concepts when the teacher used teaching aids at 2.95. They disagreed that accounting concepts were important part of Business Studies at 3.75.

From the findings in Table 4.14, it is likely that students did not understand accounting concepts. They could not relate accounting concepts with financial statements. Accounting concepts are fundamental conventions or assumptions that are used in the preparation of financial statements. This made them to find terms used in accounting to be very difficult to understand. They felt that accounting concepts to be abstract which only required memorization of formula without understanding. From Table 4.7, findings established that most teachers used teacher oriented teaching strategies due to excess workload. Findings in Table 4.9 also indicated that use of instructional resources by the teachers was minimal. Use of teacher oriented teaching strategies and minimal use of instructional resources reduced student participation in the learning process. This caused students not to comprehend the accounting concepts. This in turn made them to develop negative attitude towards accounting concepts.

This is in line with Dale (1959) who theorized that students retain more by doing and by handling instructional resources. Students retain more knowledge in the learning process by doing activities themselves rather by merely listening to the teacher.

Teachers' prevalence on use of teacher centered approaches like lecture and demonstration (50%) instead of learner centered approaches reduces student participation in class and therefore, leaving the accounting concepts not understood by students (Mongezi, 2017). This led to students having a negative attitude towards accounting concepts hence, they are demoralized to learn.

Students attitude have direct impact on their academic performances. Students with positive attitude are motivated to learn while those with negative attitude are demotivated to learn. Misconceptions and lack of understanding of accounting concepts makes students to develop negative attitude. This negative attitude makes them deterrent to do class assignments as they cannot comprehend the knowledge and skills required to comprehend the assignment.

Teachers should use stimulus variations for example, small group discussion to draw students attention. Students should be given adequate work. Use of instructional resources is essential to make learning a hands on activity for student. This would arouse their interest and cause positive attitude. Students with positive attitude have high self efficacy, the belief in one's ability to complete a given task.

This is in line with Fraser & Killen (2005) study which reported that students who have negative attitude lack motivation to learn. Consequently they put less effort which leads to poor academic performance

#### 4.6 Objective Four : Challenges Encountered By Students in learning accounting concepts

**Figure 4.7 Challenges Encountered by Students when Learning Accounting Concepts**

The researcher wanted to establish the challenges encountered by 30 students when learning accounting concepts.

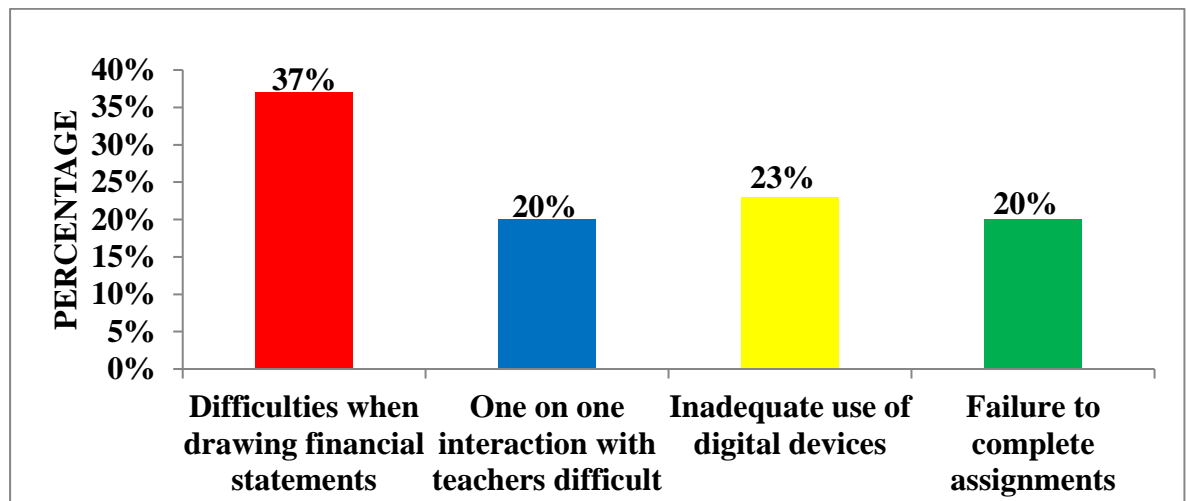


Figure 4.8 shows challenges encountered by students while learning accounting concepts. The respondents felt that those with difficulties when drawing financial statements (37%), one on one interaction with teachers difficult (20%), Inadequate use of digital devices (23%) and failure to complete assignment (20%).

This objective was to find out the challenges if any that students face when drawing financial statements. Research question four was to establish the challenges encountered by Business Studies learners in drawing financial statements.

**Table 4. 15: Do Business Studies Learners Encounter Difficulties in Drawing Financial Statements?**

<b>Students responses in drawing of financial statements</b>	<b>Frequency</b>	<b>Percentage</b>
Less difficult	9	30
Difficult	16	55
Very difficult	5	15
	<b>30</b>	<b>100</b>

The research findings on Table 4.15 on the drawing of financial statements by students; 30% found it less difficult, 55% found it difficult while 15% found it very difficult. Therefore 70% of the students found drawing of financial statements difficult.

This could have made them to develop negative attitude towards accounting concepts. The findings on Table 4.14 indicated that the students agreed that they could not relate accounting concepts with financial statements. Accounting concepts form fundamental conventions or assumptions that are used to make financial statements. The students did not understand the accounting concepts which were useful in the preparation of financial statements. Hence, they found drawing financial statements difficult.

Teachers need to be exposed to modern methods of teaching Business Studies and the new trends in teaching like small group discussion, use of resource persons and educational field visits. This is line with Littlewood & William (1981) study, which

concluded that teachers are required to use learner centered teaching methods and also ensure that learning takes place in the real world.

**Table 4. 16: Reasons for Inadequate Use of Educational Technology by Business Studies Teachers**

In analyzing Table 4.16 the researcher used the rating scale 1 to 5 showing level of agreement or disagreement. The same scale has been used previously to analyze Table 4.13 and Table 4.14

The researcher wanted to establish possible reasons for inadequate use of educational technology in the teaching and learning of Accounting Concepts

<b>Statement</b>	<b>Mean</b>
The digital devices like computers and internet are inadequate.	1.35
The school is not surrounded by business entities that use digital technology	3.2
Students are unable to use educational technology devices.	1.25
There is a lack of support from school administration.	1.55
Lack of time due to inflexible timetable and examination pressure.	2.0

The research findings in Table 4.16 revealed that the respondents agreed that digital devices like computers and internet were inadequate, the students were unable to use educational technology devices, there was lack of school administration support and lack of time due to inflexible timetable and examination pressure at 1.35, 1.25, 1.55 and 2 respectively. The respondents were neutral on the issue as to whether the school was not surrounded by business entities that use digital technology at 3.2.

This agrees with findings in Figure 4.8 where respondents revealed that there was inadequate use of digital devices (23%) being one of the main challenges faced by students in learning accounting concepts. This discouraged students from use of educational technology in the learning of .accounting concepts.

School administration should be sensitized on the importance of current trends in learning. Digital devices like computer, compact disks, smart phones and other forms of digital communication that cause students to be self regulated and motivated because such devices encourage 'hands on' approach. Students are able to use discovery methods and learn on their own. Use of digital devices require close guidance of the teacher. This way students acquire academic skills easily.

This is in line with Underwood (2009) study which concluded that learners gain more academic skills from use of digital technology. According to Figure 4.8, 20% of the students cited inadequate one on one interaction with the teachers. School inflexible timetable, examination pressure and work load could be the possible cause why teachers are unavailable for one on one interaction with the students and particularly for the slow learners. The school administration should look into issues of teachers work load. Reduction of teachers work load would enable teachers to assist weak students beyond normal class time.

Students had difficulties in completing their assignments (20%). This is failure on part of teachers. Students had not understood the accounting concepts taught in class and therefore could not do their assignments on their own. This made them have negative attitude towards accounting concepts and the subject in general.

Teachers should use learner centered approaches coupled with appropriate instructional resources. Teachers should regularly have a one on one interaction with

students and particularly slow learners. This is likely to change the attitude of the students on assignments.

This is line with Littlewood & William (1981) study which revealed that homework enhances student learning. It deepens their understanding of the subject matter taught. It also helps them prepare for examinations and hence improve performance of the subject.

#### **4.7 Summary**

The chapter presented data analysis, reporting and discussion. The findings have shown that Business Studies was taught by qualified graduates who had the necessary professional training however these teachers lacked in service training on modern methods of teaching Business Studies.

Most of the teachers used traditional teaching methods which were teacher centered and theory oriented. The learning activities did not also encourage student participation. Use of instructional resources and digital technology was also minimal.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 Introduction**

This chapter presents the summary of the research findings, conclusion, and recommendations and suggests directions for further research.

#### **5.2 Summary of the Study**

In this section, the study sought to summarize the findings of the study in accordance with the objectives of the study. The researcher sought to find out the pedagogical activities influencing teaching and learning of accounting concepts in secondary schools in Juja Sub- County Kiambu County.

##### **5.2.1 Teachers' Choice of Teaching Methods for Teaching and Learning of Accounting Concepts**

The research objective sought to determine teachers' choice of teaching methods for teaching and learning of accounting concepts in selected secondary schools in Juja Sub- County. The data collected on this objective revealed that half (50%) of the Business Studies teachers did not make use of learner-centered approaches during classroom instructions.

The study established that 75% of the teachers were degree holders which means that they are professionally trained. At graduate level, teachers had the relevant knowledge and teaching skills. All the teachers had either a degree or a diploma. None of the teachers were untrained. The study also revealed that most teachers and Heads of Departments had more than 10 years of teaching experience. This means that they could understand the teaching professional ethics and other class dynamics which would enable them handle students' challenges well.

Most students used their textbooks to do individual work on textbooks rather than using them for collaborative learning with fellow students or with the teachers. The one on one interaction between the teachers and the students is minimal (20%) and therefore very little was done on slow learners. This possibly contributed to the misconception of accounting concepts and hence poor performance in the subject.

The findings also revealed that 95.0% of Business Studies teachers did not use field trips inspite of the Subcounty being a good business environment with many community resources like banks, supermarkets and a public university Jomo Kenyatta University of Agriculture and Technology (J.K.U.A.T). None of the respondents used resource persons as teaching methods in teaching and learning accounting concepts. On the same note, 50% used to lecture and demonstration methods of pedagogy while only 10% of the respondents revealed to use small group discussion to teach and learn accounting concepts.

It was also established that activities organized by teachers to enhance learning were largely characterized by whole class discussion (40%) and only 10% on small group discussion. These activities discourage student participation in class. This may have caused negative attitude to the accounting concepts and hence poor performance in the subject. This concurs with Business Studies Teachers handbook (2010) which revealed that lecture and demonstration as the most commonly used teaching method.

### **5.2.2 Use of Instructional Resources in the Teaching and Learning of Accounting Concepts**

One of the objectives of the study was to establish the extent to which instructional resources were used by Business Studies teachers in teaching accounting concepts in Juja Sub- County secondary schools.

It was concluded from the responses of the majority of teachers, heads of department and students that the community resources in the Sub- County were relevant in teaching and learning of accounting concepts. These include resource persons and places that could be used in teaching accounting and financial concepts. Findings indicated that the extent to which instructional resources were used in teaching and learning was not adequate.

All respondents seemed to be conversant with Business Studies resources found in their Sub- County. This was confirmed as the respondents identified some of the instructional resources found in and out of school in their Sub-County such as banks, insurance firms, and supermarkets within the Sub- County. However, data provided showed that they did not adequately use places or persons from the business environment. It is apparent from the results provided by data obtained from respondents and Observation Checklist that the extent and frequency of use of the instructional resources in Juja Sub- County secondary schools was inadequate.

Use of real objects was non existent (0%). Thus, they were not used at all. This adversely affected retention of learnt concepts. This could have caused possible misconception of the accounting concepts and hence poor performance of the subject.

Results derived from data obtained from the respondents revealed that all secondary schools of the study were situated in the environment which had an adequate amount of instructional resources. The research findings revealed that 100% of teachers and students used print material as the most common instructional resource. This were mainly textbooks , magazines and newspapers. The textbooks were used for individual work by students like revision and reading ahead to cover syllabus with minimal guidance of the teacher. This could be the cause of misconception of the accounting concepts. Juja Subcounty which is rich in community resources such as

malls, supermarkets, industries, insurance firms and banks and even Jomo Kenyatta University of Agriculture and Technology (J.K.U.A.T) yet they are underutilized (25%) as instructional resources because only 5.0% of teachers used educational field visits. This could have led to misconception of accounting concepts and hence, poor academic performance of students of the subject in the region.

### **5.2.3 Teachers' and Students' Attitude towards Accounting Concepts**

The research question sought to establish teachers' and students' attitude towards accounting concepts in selected secondary schools in Juja Sub- County. Results obtained from teachers indicated a positive attitude towards accounting and financial concepts although due to lack of school administration support and the inflexibility of the timetable teachers could not incorporate field trips and resources persons in and out of school.

Business Studies learners had negative attitude towards accounting concepts which they felt were difficult and abstract which required memorization of formular . This shows poor preparation in pedagogical approaches and lack of prior planning by Business Studies teachers in classroom difficulties. The researcher viewed it as a deliberate effort by Business Studies teachers not to choose appropriate pedagogical approaches in teaching and learning of accounting concepts in the teaching and learning process. It is a considered view that while Business environment around the school should be considered to have valuable instructional resources yet they lacked teachers guidance which made use of instructional resources under-utilized .

The study established that teachers attitude was negative mainly due to lack of support from school administration. The teachers did not have time for one on one interaction due to excess work load and the inflexible timetable. Lack of school administration support demoralized teachers. The region has rich business resources

but lack of school administration support made it difficult for teachers to use educational field visits. This could have caused teachers to employ teacher centered approaches like lecture and demonstration.

The study also revealed that student attitude was negative because they felt that accounting terms are very difficult (at mean of 1.35). They could not relate accounting concepts to financial statements .Most students felt that accounting should not be included in Business Studies examination .The students could not get teachers for one and one interaction with teachers. This discouraged particularly slow learners. This made students to be passive in their learning .This could be the cause of poor performance of the subject in their region .

The negative attitude by the students on the accounting concepts caused them to be demoralized in the learning of the same. Hence, they could not complete the assignments given because they could not understand the concepts they had learnt in class.

#### **5.2.4 The Challenges Encountered by Students in Learning of Accounting**

##### **Concepts**

Having investigated how teachers teach accounting concepts the researcher delved into establishing challenges hindering learners in learning of accounting concepts. The findings revealed that most of Business Studies form three students felt that they could not understand accounting concepts because accounting terms were difficult and abstract and only required memorization of formula.

Externally set examination pressure, inflexible timetable and lack of technical and logistic support from school administration did not allow incorporation of resource persons and educational visits in pedagogy. The findings revealed that resource

persons and educational visits were inadequately used by both teachers and students because the percentage was quite low.

Some Business Studies teachers suggested that school administration should provide funds for educational field trips by charging an extra fee from the parents. They could also invite resource persons who come to the schools with the support of school administration.

The study established that main challenge in the learning of accounting concepts was in drawing financial statements (37%). Accounting concepts are fundamental conventions or assumptions that are fundamental in the preparation of financial statements. Therefore the inability to draw financial statements is largely due to misconception of accounting concepts by students. Most students felt that drawing of financial statements was difficult (70%).

Business Studies is a 'living' subject because it involves our day to day activities. Therefore, modern digital technology is vital. Lack of time and lack of support by school administration led to inadequate use of digital devices. Inadequate use of digital technology by students and teachers demotivated students and could not learn on their own by discovery method. Therefore, students were unable to acquire essential academic skills which could have attributed to the poor performance in the subject. The study also revealed that schools had enough textbooks in the required ratio 1:1 as per the Ministry of Education. However, the textbooks were used for student individual work like revision and reading ahead to cover syllabus but not for collaborative learning with other students or with teachers. Collaborative learning was discouraged which could have led to the poor performance of the subject.

On the part of the teachers, use of teacher centered approaches like lecture and demonstration made students to become passive in class participation. This reduced

student participation in learning. The students felt that teachers were unavailable for one on one interaction with students which could be attributed to excess teaching work load and inflexible timetable. Reduced student participation affected learning level, they could not understand the concepts learnt in class hence they could not complete assignments on their own.

### **5.3 Conclusions of the Study**

Based on the findings They used presented, the following conclusions were made:

- i) Although teaching of accounting concepts should be based on social constructivist theory (Vygotsky 1978), many of the teachers did not apply teaching methods that encouraged collaborative teaching such as educational field trips and small group discussion. They used teacher centered approaches like lecture and demonstration. None used instructional resources like real objects and digital technology. The teachers use of teacher centered approaches and lack of use of instructional resources made collaborative learning difficult which in turn caused low student participation. This made students passive. Most of the activities used by teachers discourage student participation in class. These pedagogical activities did not reinforce learning. There is need for teachers to balance between expository and heuristic teaching strategies and incorporate appropriate learning activities.
- ii) Instructional resources were inadequately used; a few used community resources while none used resource persons, real objects and digital technology. Where text books were used, they were mainly used for student individual work like revision and reading ahead to cover syllabus instead of using for collaborative learning with teachers and students. Proper use of instructional resources encourages collaborative learning. Collaborative

learning offers the student an opportunity to check his/her own work against others. Though the region is a rich business environment with vast instructional resources, resources are highly underutilized by both teachers and students. Hence poor performance of the subject. This confirms Twoli et al (2007) study which revealed that use of instructional resources arouse learners interest and stimulates learning.

- iii) The main challenge is that students had difficulty in drawing financial statements (37%) and inadequate use of digital resources (23%) This develops negative attitude among students who are unable to complete their assignments on time. With proper planning on teachers' part and school administration, the situation can be rectified and the understanding of the accounting concepts increased.
- iv) Twenty five per cent (25%) of the teachers used digital technology while none of the students used the technology. The few teachers may have used computers to prepare the schemes of work, lesson plans and other lesson preparation issues. The students however did not access the computers for learning purposes.
- v) Most teachers had excess workload. They could have indulged in teacher centred methods like lecture methods in order to cover the syllabus in time. They also lacked time for one on one interaction with students and particularly weak students hence poor performance in the subject. The school administration should consider engaging Board of Management (B.O.M) teachers to ease the teaching workload. They could make the timetable flexible to allow teachers to assist weak students. It was also difficult to give input to learners in digital technology.

vi) Use of real objects as instructional resources was never used by teachers and students. Use of real objects as instructional resources enhances learning by doing which raises the retention level of the concepts learnt. Lack of use of real objects might have caused misconception of concepts learnt hence poor performance. Inadequate use of educational field visits discouraged the teaching and learning of accounting concepts. The teachers were not even able to meet students one on one and assist the weak learners. This might have caused them to have a negative attitude. Most students felt that accounting terms were difficult. They even could not relate accounting with financial statements, This showed that they could not understand the accounting concepts. They were demotivated and had negative attitude. With provision of necessary instructional resources, the attitudes of the teachers and students can be changed.

#### **5.4 Recommendations of the Study**

Concerning the study findings, the following recommendations were made.

i) There is need for teachers to balance expository and heuristic strategies of teaching Business Studies. Business Studies is a 'living' subject because it involves our day to day life. Teachers should also use modern day technologies like digital technology to increase student participation. Use of educational field visits and resource persons should also be encouraged.

ii) Teachers are encouraged to use activities that increase student participation in class like one on one interaction between teachers and students and small group discussion. This reinforces understanding of concepts learnt in class. It helps students build a positive attitude. The Ministry of Education and curriculum developers should continually organize seminars for Business Studies teachers and visits to trade fairs

that show importance of community resources and expose them to practical entrepreneurship.

iii) The teachers should make use of instructional resources like community resources resource persons and educational field visits. Teachers should enlighten the school administration and the students on the availability of instructional resources. Education field visits to resource rich areas like trade fairs and malls should be encouraged. Teachers are encouraged to use real objects like specimen invoices. Use of real objects makes learning a participatory process between teachers and students. Therefore retention of what has been learnt is high.

iv) The school administration should be enlightened on the importance of instructional resources with a view to facilitating educational field visits and use of resource persons. It should also make the timetable inflexible to allow teachers to have more time with the students to enable assignment checkups and one on one interaction with the students.

v) The Ministry of Education should provide digital devices like computer laboratory, computers and other digital infrastructure through subsidized secondary education. The Ministry of Education should be sensitized on the importance of digital technology on learning. Students should embrace use of educational technology like digital technology which makes them to be self regulated and encouraged to use discovery method which makes them to learn on their own .The school administration should be enlightened on the role of digital technology in learning.

vi) Accounting Concepts were found to examinable yet they were not included in the Kenya Secondary Business Studies Syllabus. The following nine Accounting Concepts should be included in the syllabus:

a) Business Entity Concept

- b) Money Measurement Concept
- c) Dual Aspect System Concept
- d) Cost Concept
- e) Accruals Concept
- f) Accounting Equation Concept
- g) Going on Concern Concept
- h) Realization Concept
- i) Accounting Year Concept

### **5.5 Suggestions for Further Research**

In order to get further insight, the researcher would wish to make recommendation on further studies on the following:

- i. More intensive research should be conducted on the utilization of education technology in the teaching and learning of accounting concepts.
- ii. More intensive research should be conducted on the utilization of community resources in the teaching and learning of accounting concepts.
- iii. The study was done on an urban, suburban and rural environment. Further research could be conducted in a purely rural Subcounty or a purely urban Subcounty.
- iv. The study was conducted on public schools. Replication of the study can be done on private schools to obtain an informed generalization.

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## APPENDICES

### Appendix A: Consent to participate in research

#### LETTER TO HEADS OF SCHOOLS

Kenyatta University

Department of Educational Comm. And Technology

P. O. Box 43884

NAIROBI

Dear Sir/Madam,

My name is Kariuki Stephen Mwaniki, a postgraduate student at Kenyatta University, school of education in the Department of Educational Communication and Technology. I am carrying out an educational research.

I am pleased to inform you that your school has been selected for the educational research. A few of your selected teachers and students will take part. They will be required to fill a questionnaire and respond to an interview schedule which will take minimal time. The researcher will also do a personal lesson observation and record various issues.

Information given will be purely for research purposes and will be treated in strict confidence. Your assistance will be highly appreciated.

Yours faithfully

Kariuki Stephen Mwaniki

Kenyatta University

Department of Educational Communication and Technology

## Appendix B: Business Studies teachers' questionnaire

This questionnaire aims at getting opinion pertaining to teaching methods applied in teaching Accounting Concepts, establishing how instructional resources were utilized and identifying teachers' perceptions towards Accounting Concepts in selected schools in Juja Subcounty, Kiambu County. The responses offered here will be treated as confidential as possible and will serve academic purposes only.

Please tick (✓) where applicable and give comments.

### Section 1

#### Background Information

1. Your sex    Male        Female
2. Age category in years Below 30 yrs     31-40yrs     41yrs and above

3. Highest level of qualification

POSTGRADUATE   

DEGREE   

DIPLOMA   

UNTRAINED   

4. What    is    your    teaching    subject    combination

.....

5. What is your teaching experience 1-5 yrs     6-10yrs     11 -15yrs
- Over 16yrs

6. The number of Business Studies students .....

7. The number of Business Studies lessons per week .....

8. What do you understand by accounting concepts in the teaching of Business Studies .....

**Section 2**

**Teachers' perceptions towards Accounting Concepts**

1. Your feelings about accounting concepts. This part has statements and you are required to make a decision. Please indicate the level of agreement using **SA-** Strongly agree **A-** Agree **UN-** Undecided **D-** Disagree **SD-** Strongly disagree

<b>Statement</b>	<b>SA</b>	<b>A</b>	<b>UN</b>	<b>D</b>	<b>SD</b>
Accounting concepts are an important part of Business Studies.					
Accounting concepts only require memorization of formula without understanding.					
Terms used in accounting are very difficult to understand.					
It is difficult to relate to accounting concepts and financial statements.					
Accounting makes me think hard and help me to improve the preparation of accounting concepts.					
Most students do not complete their assignments in time.					

### Section 3

#### Instructional Resources

1.The extent to which Resource persons were used in teaching accounting concepts. Fill on the "respondent part" ONLY.

<b>Resource Persons</b>	<b>Business Studies Teachers</b>		
<b>Items</b>	<b>Respondents</b>	<b>%</b>	<b>Rank</b>
Accountant			
Procurement officers			
Auditors			
Bankers			
Insurance brokers			
Shopkeepers			

2.What challenges do you encounter in the teaching and learning of accounting concepts?

.....  
.....

3.How can the challenges identified in Question 2 be overcome?

.....  
.....

#### Section 4

1, Answer this part by ticking in the appropriate box or filling in the space provided. Which of the following do you frequently use in teaching accounting concepts? Fill on the “respondent part” ONLY.

	<b>Business Studies Teachers</b>		
<b>Items</b>	<b>Respondents</b>	<b>Rank</b>	<b>%</b>
Paired, small group discussion			
Lecture and demonstration			
Questions and answers			
Field trips			
Total			

2. List the learning activities applied by your students during the lesson

i) Paired discussion

ii) One on one discussion

iii) Whole class discussion

iv) Small group discussion

**Thanks for your cooperation**

**Kariuki Mwaniki**



4. How long have you been at this school?

4 years  3 years  1-2 years  Less than 1 year

**Section 2**

1. The list below shows some of the methods which your teachers use while teaching accounting concepts.

Indicate by using a tick (✓) how frequently they are used.

METHOD	VERY OFTEN	OFTEN	RARELY	NOT AT ALL
Paired, Small group discussion				
Lecture and demonstration				
Question and answer				
Feld trips				

### Section 3

#### 1. Instructional Resources

The following are some of the possible ways in which instructional resources were used in the teaching and learning of accounting concepts. Please indicate the level of agreement.

	Students		
Resource	No. of Respondents		
	Regularly	Occasionally	Never
Community resources			
Use of real objects			
Resource persons			
Digital technology			
Print material			

2. Do you believe that your Business Studies teacher assists you to improve your performance in Business Studies      Yes     No

Give reasons .....

3. Do you use learning resources in learning Accounting Concepts

Yes     No

State some of the learning resources .....

4. Do you consider the school library useful in learning Accounting Concepts ?

Yes     No

Give reasons .....

4. Do you consider guest speakers in your school useful to you as a student in the learning of Business Studies?

Yes  No

Give reasons .....

**Section 4**

**Students' perceptions towards Accounting Concepts**

1. Your feelings about accounting Concepts. This part has statements and you are required to make a decision the following manner Strongly agree (SA) Agree (A) Undecided (UN) Disagree (D) Strongly disagree (SD).

Statement	SA	A	UN	D	SD
Accounting concepts are an important part of Business Studies.					
Accounting concepts only require memorization of formula without understanding.					
Terms used in accounting are very difficult to understand.					
It is difficult to relate accounting concepts with financial statements.					
I understand accounting concepts when the teacher uses appropriate teaching aids.					
Accounting should not be included in the Business Studies exam.					
I find it difficult to complete assignment on my own.					

2. Do you like learning Business Studies compared to other subjects?

Yes  No

Give reasons .....

3. What are some of the key challenges?

.....  
.....

4. In your own opinion, suggest ways that done to overcome the challenges identified in Question 3?

.....  
.....

5. How do you find accounting concepts ?

Very difficult  Difficult   
Less difficult  I do not know

**Thanks for your cooperation**

**Kariuki Mwaniki**

## Appendix D: Heads of Department interview schedule

This instrument was aimed at determining teaching methods applied in teaching Accounting Concepts, instructional resources used in teaching Accounting Concepts were also established.

### Section 1

#### Background Information

1. Sex            Male  Female           

2. Age category in years Below 30 yrs  31-40yrs   
41yrs and above

3. Work experience

i. The number of years served as H.O.D .....

1 – 5yrs  6 – 10 yrs  11 – 15 yrs  over 16 yrs

ii. The number of years served in the current station  
.....

4. Level of qualification

POSTGRADUATE

DEGREE

DIPLOMA

UNTRAINED

5. Type of school

National

Extra County

County

Sub-County

Others

If others specify.....

6. How many Business Studies teachers are in your department?

.....

7. Do you teach Business Studies ?

.....

8. What are the other subjects taught by Business Studies teachers?

Mathematics  Geography  Others (specify)

9. What is the work load for Business Studies teachers?

Less than 23  23 – 26  27 – 30  Over 30

10. What are accounting concepts in your opinion?

.....

11. Which among the following challenges do you face when teaching

accounting concepts?

Inappropriate teaching methods  Limited time

Inadequate instructional resources  Lack of school support

Others (specify) .....

12. How do your students take accounting concepts?

Very difficult  Difficult

Less difficult  I do not know

13. Which of the following teaching methods are commonly used by Business Studies teachers in teaching accounting concepts?

Lecture and demonstration  Paired or small group discussion

Educational field visits  Whole class discussion

Others (Specify) .....

## SECTION 2

How much do you agree with the following statements. Use the following statements  
Strongly Agree (SA) Agree (A) Undecided (UN) Disagree (D) Strongly Disagree  
(SD) by putting a tick (√) in the space provided.

Statements	SA	A	UN	D	SD
Students perform poorly in accounting concepts					
Teachers have negative attitude towards accounting concepts					
The school supports educational field visits					
Teachers have enough time to assist weak students					

### SECTION 3

#### Availability and use of instructional resources

7. Give your opinion on the use of the following instructional resources by Business teachers. Use the statements below to give your opinion. **NE**-Not effective **UN**-Undecided **E**-effective **VE**-Very effective

	<b>Teachers</b>			
<b>Resource</b>	<b>No. of Respondents</b>			
	<b>NE</b>	<b>UN</b>	<b>E</b>	<b>VE</b>
Community resources				
Use of real objects				
Resource persons				
Digital technology				
Print material				

**Thanks for your cooperation**

**Kariuki Mwaniki**

## Appendix E: Observation schedule

### Section 1

#### Lesson observation

1. School.....Date .....

Class ..... Time .....

Boys ..... Girls .....

Remarks .....

2. Does the teacher have a scheme of work

Yes ( )

No ( )

3. List the teaching methods commonly used in the lesson?

i)

ii)

iii)

3. How does the teacher organize students when teaching Accounting Concepts?

In pairs ( )

In small groups ( )

Whole class ( )

4. Does the lesson have a logical flow as per the lesson plan and other professional records ?

Yes ( )

No ( )

## Section 2

### 1. Instructional resources

This table was used to rate the frequency of use of instructional resources by the teachers.

Answer questions by putting a tick (✓) in the space provided.

<b>Resources</b>	<b>Frequently Used</b>	<b>Occasionally used</b>	<b>Rarely used</b>	<b>Not used</b>
Community resources				
Computers				
Projected materials				
Print materials				
Real objects and models				
Business Source documents				

**Thanks for your cooperation**

**Kariuki Mwaniki**

## **Appendix F: List of schools**

### **K.C.S.E BUSINESS STUDIES 2018 FOR JUJA SUBCOUNTY**

	M.S.S	M.G.
1. Gachororo Secondary School	5.1	C-
2. Juja Secondary School	4.9	C-
3. Murera Secondary School	4.4	D+
4. Mugutha Secondary School	4.15	D+
5. Kitamaiyo Secondary School	4.4	D+
6. Juja Farm Secondary School	3.85	D+
7. Athi Secondary School	3.5	D+
8. Theta Secondary School	3.4	D

SOURCE : Ministry of Education Juja Subcounty Director Of Education

**Appendix G: Map of Kiambu County**



## Appendix H: Research authorization by kenyatta university



### KENYATTA UNIVERSITY GRADUATE SCHOOL

E-mail: [dean-graduate@ku.ac.ke](mailto:dean-graduate@ku.ac.ke)

Website: [www.ku.ac.ke](http://www.ku.ac.ke)

P.O. Box 43844, 00100  
NAIROBI, KENYA  
Tel. 020-8704150

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Our Ref: E55/CE/28164/2015

DATE: 10<sup>th</sup> February, 2020

Director General,  
National Commission for Science, Technology  
and Innovation  
P.O. Box 30623-00100  
**NAIROBI**

Dear Sir/Madam,

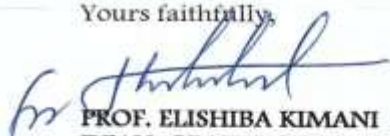
**RE: RESEARCH AUTHORIZATION FOR MR. KARIUKI STEPHEN MWANIKI –  
REG. NO. E55/CE/28164/15**

I write to introduce Mr. Kariuki Stephen Mwaniki who is a Postgraduate Student of this University. He is registered for M.Ed. degree programme in the Department of Educational Communication & Technology.






Mr. Kariuki intends to conduct research for a M.Ed. thesis Proposal entitled, "Pedagogical Activities Influencing Teaching and Learning of Accounting Concepts in Secondary Schools in Kiambu County, Kenya."

Any assistance given will be highly appreciated.

Yours faithfully,

  
PROF. ELISHIBA KIMANI  
DEAN, GRADUATE SCHOOL

**Appendix I: Research license by NACOSTI**

 REPUBLIC OF KENYA	 NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION
Ref No: 943627	Date of Issue: 16/March/2020
<b>RESEARCH LICENSE</b>	
	
<p>This is to Certify that Mr. Stephen Mwaniki Kariuki of Kenyatta University, has been licensed to conduct research in Kiambu on the topic: Pedagogical activities influencing teaching and learning of accounting concepts in secondary schools in Kiambu county, Kenya for the period ending : 16/March/2021.</p>	
License No: NACOSTI/P/20/4057	
943627 Applicant Identification Number	 Director General NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION
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