An Evaluation of Accounting Curriculum in Senior High Schools in Cape Coast, Ghana

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Abstract
Accounting is a language that dates back thousands of years and one that has been used in many parts of the world. The earliest evidence of this language comes from Mesopotamian civilizations. All countries strive for quality education for their sustainable development. This study therefore investigated the Evaluation of Accounting Curriculum in Senior High Schools in Ghana. The study employed a descriptive survey design. The target population was 2,000 students in the Cape Coast Metropolis, Ghana. The study used a sample of 100 students from Cape Coast Metropolis, Ghana. Data was collected by the use of questionnaire for students. The data was then analyzed quantitatively and presented using frequencies. Statistical Package for Social Sciences (SPSS) was used to aid in generating a summary of results which were represented in tabular form and pictorial form. It can be concluded that in investigating An Evaluation of Accounting Curriculum in Senior High Schools in Ghana, some factors cannot be exempted. Among these major factors are the practicality of the content of the Accounting curriculum, examine the currency of the Accounting curriculum to the changing trends of the business environment and the effectiveness of the methods adopted by teachers. From the findings, the researchers can conclude that the accounting curriculum is not practical enough and therefore not relevant to accounting students in the Cape Coast metropolis. Furthermore, the researchers can conclude that accounting teachers in the Cape Coast metropolis do not use computers in teaching accounting to reflect current trends of the business environment. Finally, the researchers can conclude that accounting teachers within the Cape Coast metropolis generally used question and answer method, discussion and problem-solving methods in teaching accounting.

Keywords: Accounting, Curriculum, Business environment, Instructional methods

INTRODUCTION

Over the past decade, it has been evident that many countries in the world have made important advances towards the goal of education but the pace of the advancement has become uneven with some African countries registering a number of children not enrolled in schools. The major problems of developing countries throughout the world with regards to education might include; the criticizing of educational programmes, major curriculum changes and the emergence of new educational programmes. Over the past years, most developed countries have taken interest in education. Without education a nation cannot develop.

Education has been defined by so many scholars in various ways. For instance, from the philosophical viewpoints by people like Peters and Langeveld. According to Peters, education implies that something worthwhile is being or has been intentionally transmitted in a morally accepted way or means. According to (Wijaya et al., 2019) citing Langeveld (1995) education is a human attempt to guide human adults who have not grown to maturity. Educational efforts to help children is to carry out his duties to be independent, legally-balanced and moral responsibility. Education is the pursuit of self-determination and moral responsibility.

The word curriculum is derived from the Latin word “curere” which literally means “race course”. Indeed, for many students, the school curriculum is a race to be run, a series of obstacles or hurdles to be passed (Marsh, 2009). Conceptually, the definition of curriculum has been grouped into three main categories namely; narrow, broad and midway definitions (Tamakloe, 1996) cited from (Gray & Klapper, 2009). According to Webster’s new international dictionary, narrow curriculum is a specific fixed course of study as one leading to a degree. Broad definition of curriculum perceives curriculum as what goes on in schools and educational institutions, all experiences that learners have in the course of living. Midway definition perceives curriculum to include all the experiences that learners have under the guidance of the schools, a series of planned events that are intended to have educational consequences for one or more students.

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Schools are purposeful organizations set up for the systematic education of learners including accounting students. In Ghana, there have been instances where students study Accounting but are unable to apply what they have learnt outside of the school. This has necessitated the evaluation of the Accounting curriculum in the Senior High Schools. Curriculum evaluation should then provide information for people to decide on the course of action which is best for them.

Due to the improper structuring of the Accounting Curriculum in the Senior High Schools, this research sought to evaluate the curriculum to see how useful it will be for students after school on the job market.

**LITERATURE REVIEW**

According to (Karada Ğ, 2015) citing Gibson, Mitchell and Higgins (1973), “evaluation is the process for appraising the value or effectiveness of a programme or an activity” (p.232). From the definition, evaluation simply involves determining the value or worthwhileness of an activity or a programme. According to (Subah, 1986) citing Stufflebean (1971) also says that “evaluation is the process of delineating, obtaining and providing useful information of judging decision alternatives” (p. 25). Stufflebean (1971) sees evaluation as a means by which quantitative and qualitative data are processed to arrive at a judgment of value and worth of effectiveness.

The aforementioned literatures focused largely on the value of the evaluation activity and placed less emphasis on the effectiveness of teaching.

From the researchers’ point of view, evaluation is a continuous process of assessing both student achievement and the effectiveness of the teaching – learning process. To the student, evaluation is about success or failure in examination. On the other hand, to the teacher, evaluation is based on the performance of his or her student.

**Types of evaluation**

Basically, two major types of evaluation exist. These are formative and summative evaluation.

**Formative evaluation:** According to Igwe (2000), “formative evaluation involves a critical appraisal and scrutiny of decisions about element. From her definition, formative evaluation is concerned mainly with efficiency and improved processing of educational input. It is an inward-looking process-oriented.

**Summative evaluation:** According to Igwe (2000), “summative evaluation is referred to as end of course evaluation.” (p. 90). Igwe (2000) sees evaluation to occur at the end of instructional period and focuses on results and outcomes and make judgment about the effectiveness of teaching and learning process.

We also say that summative evaluation is the process of judging the worth of teaching and learning at the end of an instruction, a course or a unit and therefore, support the view of (Igwe 2000).

**Definition of accounting**

Accounting as an academic discipline has many definitions provided by renowned authors and bodies worldwide. We will be considering the definition of Millichamp (1989).

Millichamp (1989) defines accounting as “the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events which are in parts, at least, of a financial character and interpreting the results thereof” (p.1). Again, the definition included the recording, classifying and summarizing in significant manner which means accounting information is first documented and later grouped using common characteristics.
According to the researchers, Accounting is the systematic and comprehensive recording of financial transactions based on International Accounting Standards (IAS) to report the current state of the business to users such as management, investors, government etc. to make informed decisions.

Definition of Curriculum

According to (Aliyeva, 2016) citing Tyler (1957), “the curriculum is defined as all the learning experiences planned and directed by the school to attain its educational goals.” Tanner (1980) also defined curriculum as “the planned and guided learning outcomes, formulated through the systematic reconstruction of knowledge and experiences, under the auspices of the school, for the learners’ continuous and willful growth in personal social competence.”(p776)

Tyler and Tanner based their definitions of curriculum on only the learning experiences and learning outcomes but ignored an important aspect of curriculum which is the effectiveness of the teaching methods as employed by the teachers to ensure the attainment of the goals of education.

The researchers see the term curriculum as the lessons and academic content taught in a school or in a specific course or program and also refers to the knowledge and skills students are expected to learn, which include the learning objectives they are expected to meet, the units and lessons that teachers teach; the assignments and projects given to students, presentations, tests, assessments and various methods used to evaluate student learning. If the content of the curriculum can be useful to the learners even after their Accounting studies, the instructional methods employed by teachers should facilitate the student’s understanding.

Instructional methods

(Krug, 1969) citing Kochhar (1985) defined instructional methods as “the means of reaching predetermined ends” (pp 343). From her definition, methods form the most important link in the teaching-learning chain which has on one hand, the goals and purposes and on the other hand, results and values.

Broudy and Palmer (1963) are of the view that “method refers to the formal structure of the sequence of acts commonly denoted by instruction” (pp3). To them, method is a laid down process for facilitating learning. There are several teaching methods that the teacher can use when teaching students. Among these teaching methods include lecture method, discussion method, problem-solving method and the question-and-answer method.

Lecture method

(Marmah, 2014) citing Nugent (2013) defined the lecture method as “the communication of ideas or information to a group of student or experts led by an expert in the field of study” (pp269). This method is used to utilize the limited time available by teaching a large number of pupils.

Sutherland (1976), also defined the lecture method as a continuing oral presentation of information and ideas by the professor; it is presumably a synthesis of his own reading, research and experiences, interpreted in light of his own insight.

From the researchers’ point of view, although the lecture method does not feature active participation by students, we are of the view that it can be employed to arouse the interest of students, clarify, review and expand content.

Discussion method
Tamakloe, Amedahe and Atta (1996) stated that in the discussion method the teacher raises a number of pertinent issues for students to wrestle with. To them, this presupposes that the teacher has taken into consideration the fact that the student will be able to cope with the issues.

According to Kochhar (1985), discussion method is an ordered process of collective decision making. She further stated that, the discussion method seeks agreement that, if it is not reached, it has the value of clarifying and sharpening the nature of agreement. Kochhar (1985) provides some importance of discussion method as follows;

1. Discussion method helps in clarifying and sharpening the issues
2. Discussion method helps the child crystallize their thinking and identify concepts needed for their study.
3. It helps the student in discovering what he does not know, what he has overlooked and wherein he is mistaken both in facts and their interpreting.
4. It engenders toleration of various viewpoints.

On the importance of the discussion method, Tamokloe et al. (1996) also said that, the discussion method when used effectively may result in high degree of student participation, better understanding and retention of memory, effectiveness in developing concepts and skills in problem solving.

On shortcomings of discussion method, Tamakloe et al. (1996) outlined the following;

1. Discussion method presupposes adequate preparation. It is impossible to reflect effectively upon facts and concepts that are unknown or incompletely comprehended.
2. It is extremely difficult to use it well.
3. It can easily become a pooling of ignorance.
4. The method can be very discursive, lacking precise objectives

From the researchers’ view, the discussion method is appropriate for teaching and learning Accounting in Senior High Schools. This is because it provides students the chance to develop ideas and concepts, improve students’ thinking, promote involvement and engagement around academic methods and improved performance. However, it can be effective where students have supplementary data from experience gained on a fieldtrip to a typical accounting organization and from a reading assignment.

**Question-and-answer method**

Asante (2007) stated that in the question-and-answer method, the teacher asks students questions and the students answer these questions which are then discussed among the members of the class. Asante(2007) identified four basic categories of questions. Among these are:

2. Converging questions: it also requires specific current answers. For converging questions there is only one answer.
3. Open-ended questions: these types of questions cause the students to think. In this instance, there is no one answer.
4. Evaluative questions: this requires students to make judgement or put value on something.

Asante (2007) provided some benefits of question-and-answer method and they include;

1. It motivates students to learn.
2. It can be used to review mental processes.
3. It can be used to evaluate student understanding of the topic.
4. It helps to diagnose the strengths and weaknesses of the students
Tamakloe et al. (1996) also suggested the following guidelines for the use of the question-and-answer method:

1. Question first,
2. Pause for a moment to allow time for student to think about the answer,
3. Call a student by name to answer the question,
4. Listen to the answers and
5. Comment on or evaluate the answers.

It is worthy to note that the question-and-answer method is a vital tool for teaching and learning. They are used throughout the lesson to help student attain the intellectual level required of them. It requires skills to be able to use questions effectively. The type of questions and the way it is communicated to or from the learner affect teaching effectiveness.

**Problem solving method**

Problem solving method is a method in which a person uses his ability to solve problems which confronts him”. (Aggarwal, 2001: pp49) citing from (Carson, 2007). So, it will appear that in the problem-solving method the student is guided to use certain skills to solve real life problems which may be bothering him or the society as a whole.

On the importance of problem-solving method, Kochhar (1985) provided the following:

1. Problem-solving method constitutes a realistic method for presenting the types of experience that the pupils will face throughout their career.
2. The problem-solving method furnishes a natural objective of pupil. He can easily see its significance and works for its solutions.
3. It provides for logical way of thinking in the pupils.
4. The problem-solving method enables the pupils to utilize what they know and focus this knowledge upon the unknown.

According to the researchers, the problem-solving method is not a mere “method of teaching” – it is a method of organization of subject matter in such a way that it can be dealt through the study of problems. Thus, the problem-solving method will work perfectly in the introductory parts of accounting in the Senior High Schools. This is because it enables accounting students to develop concepts and principles in accounting.

**Empirical Review**

The section is devoted to the review of similar studies undertaken by other researchers on the evaluation of the methods of teaching accounting in the Senior High School with the aim of evaluating what they have and have not accomplished in addressing the problem at hand.

In this section, the works of Anane (1999) and Koomson, Pokuah and Cobbinah (2008) are reviewed under issues such as purpose or objectives of the study, methodology, the findings and lastly, conclusions and recommendations.

The study of Anane (1999) was primarily aimed at finding out the use of the appropriate methods of teaching accounting, the effects of the use of the appropriate method in the field of accounting and adaptation of the use of the appropriate methods of teaching accounting to commercial, industrial and technological changes. The purposes stated above by Anane (1999) are appropriate to the research problem but the tool that relates to it are the use of the appropriate methods and the effects of the use of the appropriate methods in teaching accounting. All the purposes stated above would be appropriate but the most relevant ones are finding out the use of the appropriate methods in teaching accounting and the effect of the use of the appropriate methods in teaching accounting.
Koomson et al. (2008) conducted a study to investigate the teaching methods of accounting in the Cape Coast Metropolitan Schools. The purpose of their study was to find out the type of method in teaching accounting to examine the reasons why teachers use such methods, to find out the preferred method(s) of teaching accounting, to investigate the problems teachers face in their use of methods of teaching accounting in Senior High Schools. All the purposes stated above were relevant to their research problems since their study involved an investigation into the teaching method of accounting but the aspect of their study that is most appropriate to our study are to find out the types of methods used in teaching accounting and investigate into the problem’s teachers face in their method of teaching accounting.

In the research work by Anane (1999), the accessible population consisted of accounting teachers and students in St Augustine Senior College, Aggrey Memorial AME Zion Senior High School and University Practice Senior High School. Even though Anane had his targeted population as his study title, his work was on financial accounting and his population was accounting students and accounting teachers. But Anane could have assessed more than three schools in order to obtain more accurate and reliable data since there are more than ten schools in the Cape Coast metropolis. The differences between our research and Anane’s work are that our target population covered only first and second year accounting students and also five selected schools in the Cape Coast metropolis. The similarity is that our study and that of Anane (1999) had all accounting teachers in the selected schools as part of the targeted population.

The study of Koomson et al. (2008) was based on the targeted population, consisting of final year and second year students and accounting teachers in Adisadel College, Sammy Otoo Senior High School, Christ the King Academy, all in the Cape Coast metropolis. But they could have included a much larger population because there are more than ten (10) schools in the Cape Coast metropolis. The difference between this study and that of Koomson et al. (2008) is that we intend to include much larger population by covering five selected schools in the Cape Coast metropolis. The similarities are that the study and that of Koomson et al. have all accounting teachers and first and second year as their targeted population.

The sample size of Anane (1999) study was fifty students (50) and ten (10) accounting teachers which we think is too small to represent a population of about two hundred and fifty (250) accounting students. The sample size of Koomson et al. (2008) study was eleven accounting teachers and sixty-four (64) second and final year accounting students. The researchers think that the sample size of accounting teachers is appropriate to represent the accounting teachers in the three selected schools. However, their sample size of sixty-four (64) accounting students to represent the three selected schools was not appropriate.

Anane(1999) and Koomson et al. employed the simple random sampling technique. This was to obtain a fair representation of teachers and students for the study. However, the researchers will also adopt the simple random sampling technique and purposive sampling. This is because the simple random sampling technique gives all units of the targeted population an equal chance of being selected and its appropriate when population of study if similar in characteristics of interest and also, the purposive sampling technique calls for non-rejection of unit of the targeted population.

Furthermore, Koomson et al. (2008) used only questionnaire even though they could have used other primary sources such as observation and interview guide. There could have helped them gather a more and accurate reliable data. However, Anane’s choice of instrument was appropriate because he made use of questionnaire, interview guide and observation to gather adequate views and opinions.

Finally, Anane (1999) and Koomson et al. used only descriptive statistics which involves percentages and frequencies in analyzing the data but the researchers employed both the descriptive statistics and the statistical evaluation in analyzing their data.

In reviewing the findings of Anane (1999), we realized that the methods used in teaching accounting were discussion, lecture and problem-solving method. He found that the teachers use this method because if encourages class participation and enhance students’ ability to grasp the lesson. His findings, we think are appropriate to his study because he captured the main purpose of the study. However, Anane (1999) left out the adaptation of the use of appropriate methods of teaching accounting to reflect the changing trends of the business environment.

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According to the findings of Koomson et al. (2008) the methods used in teaching accounting are lecture method, discussion method, problem solving method and discovery method. However, the preferred one was the problem-solving method. This is because it draws on a wider or greater range of students’ expertise and also is able to stimulate more ideas.

Anane (1999) had his conclusion that most teachers used the lecture, discussion and problem-solving method. This is valid to our study since we will also seek to evaluate the accounting curriculum taking into consideration the methods used by teachers.

Koomson et al. (2008) concluded that accounting teachers in senior high schools require the use of problem-solving method. Their findings are relevant to our study as we endeavor to find out the methods employed by teachers in accounting to evaluate the accounting curriculum. However, it will be prudent if the accounting curriculum is structured in such a way that will make teachers employ problem solving method in teaching accounting to enhance its practicality.

This study presents the following questions:

a. determine the practicality of the content of the Accounting curriculum
b. examine the currency of the Accounting curriculum to the changing trends of the business environment
   and
c. the effectiveness of the methods adopted by teachers

Research Methodology

The researchers made use of descriptive research design which included an interview and a survey because of its relevance in education. This design involved collecting data in order to test hypotheses or answer questions regarding the participants of the study. This is because the data collected is quantitative in nature. It also enabled the researchers to explain and describe situations on the ground in relation to the variables of the study. According to Santosh (1993) citing from (Lima, 2011), the descriptive research design makes the researcher obtain the opinion of the representative sample of the target population so that the investigators can infer the perception of population. Again, it gives a picture of the variable involved in the research without necessarily subjecting the data to any vigorous statistical technique (Saunders et al., 2016). Also, Fraenkel and Walen (2000) citing (Krosnich, 1999) believe that answers to a set of carefully design and administered questions from a large group of people lies at the heart of a survey research. The study used a descriptive survey for the collection and analysis of the information in order to answer the questions which were posed. According to (Garcés-Mascareñas, 2018) citing Polit and Hungler (1995), descriptive survey aims at describing, observing and documenting aspect of a situation as it occurs rather than explain them.

The population is the entire universe from which sample will be drawn. If the population is not well selected, the work will not have efficacy. The total population for the study comprised all accounting teachers and students in Ghana. The accessible population, however, for the study was accounting teachers and students in the business department of five selected senior high schools in the Cape Coast Metropolis namely; Adisadel College, St. Augustines College, Aggrey Memorial A.M.E. Zion Senior High School, University Practice Senior High School and Ghana National College. The selected population was appropriate for our study based on the fact that, this study was intended to evaluate the Senior High School Accounting Curriculum and each school had a business department.

The sample consisted of ten (10) teachers and one hundred and fifty (150) students, with thirty (30) students and two (2) teachers who were selected from five senior high schools. The sample size involved the first- and second-year accounting students and teachers of the respective schools; Adisadel College, St. Augustine’s College, Aggrey Memorial A.M.E. Zion, University Practice Senior High School and Ghana National College.

The researchers will use purposive and simple random sampling technique in selecting the teachers and students respectively from the accessible population for the study. Simple random technique was used in order to have a fair and wider opinion on the research problem. The purposive sampling technique was also used in
order to include all the teachers because of the nature of the research problem which called for the non-rejection of any of the accounting teachers because they were privy to the information that the researchers are seeking.

**Results**

This part presents and discusses the preliminary data which consist of personal or background information of respondents (students and teachers). These issues include name of school, gender distribution of respondents, age of respondent, class of student respondents, academic qualification of teachers and number of years in teaching.

**Gender of Respondents**

The researchers asked the students to respond to item two of section ‘A’ of the questionnaire for students. The reason was to find out the gender distribution of students. It was revealed that out of the one hundred fifty (150) respondents one hundred and twelve (120) (74.7%) were males while thirty-eight (38) (25.3%) were females. From the data we can say that majority of the students that responded to the questionnaire were males. This is because there were two male schools included in our sample.

With respect to the teachers, we (researchers) asked them to respond to item one of the interview guide to help us to ascertain their gender distribution. It was revealed that out of the ten (10) teachers who were interviewed, five (50%) were females while five (50%) were males. From the figures presented, we can conclude that there is no gender disparity among accounting teachers in the selected schools.

**Age Distribution of Respondents**

On this issue, the researchers’ reason was to find out the age distribution of the respondents. The researchers asked students and teachers to respond to item three of section ‘A’ of the students’ questionnaire and item two of the interview guide for teachers respectively. Table 1 and figures 1 and 2 give a detailed description of age distribution of respondents.

<table>
<thead>
<tr>
<th>Table 1-Age Distribution of Respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students</td>
</tr>
<tr>
<td>Age (yrs.)</td>
</tr>
<tr>
<td>13-16</td>
</tr>
<tr>
<td>17-20</td>
</tr>
<tr>
<td>21 &amp; above</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>
Figure 1 - A pie chart showing the age distribution of students

From Table 1 and Figure 1, it can be seen that majority of the students fall within the ages of 13-16 which represents 69% and (4%) of the respondents being 21 and above. This shows that generally, the senior high school students were below 21 years.

Figure 2 - A pie chart depicting the Age Distribution of Teachers.

Table 2 and Figure 2 revealed that none of the accounting teachers of the senior high schools involved are above fifty (50) years of age whereas two of the teachers representing 20% were within the ages of 21-30 and 41-50 and 6 teachers representing 60% were between 31-40 years. We can conclude that majority of the teachers were between 31 – 40 years.

**Academic Qualification of Teacher Respondents**

On this issue, the researchers asked the teachers to respond to item three of the interview guide for teachers. The reason was to ascertain the academic qualification of the teachers and this is shown in Table 3:

<table>
<thead>
<tr>
<th>Qualification</th>
<th>Frequency</th>
<th>Percentages (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diploma</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Higher national diploma</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>First degree</td>
<td>9</td>
<td>90</td>
</tr>
<tr>
<td>Second degree</td>
<td>1</td>
<td>10</td>
</tr>
<tr>
<td>Total</td>
<td>10</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 3 revealed that nine (90%) of the teachers were first degree holders and one (10%) of the teachers was a second-degree holder. From these statistics, we can conclude that majority of the accounting teachers were at least first-degree holders.

**Number of Years in Teaching**

Here, the researchers tried to find out whether the years of experience of accounting teachers will influence their performance and style of teaching. This was captured in item six of the teachers’ interview guide. Table 4 reveals the number of years in teaching of accounting teachers in the Cape Coast Metropolis.

Table 4 - Number of Years in Teaching
A close analysis of the data as revealed in table 4 indicates that majority of the accounting teachers have taught for 6 – 10 years and are therefore likely to have given a very reliable answer to the questionnaire.

Relevance of the Practicality of the Accounting Curriculum

Under this section, respondents were asked to give their opinion about the relevance of practicality of the accounting curriculum. Issues that were discussed include:

1. Students ability to solve questions.
2. Practical assignment and homework.
3. Students’ involvement in lessons.
4. Practicality of the accounting curriculum.

Ability to solve questions

With respect to this issue, students were asked if they were able to solve questions on their own after the lesson. From the findings that came out 129 (86%) of the students responded ‘Yes’ while 21(14%) responded ‘No’. We can conclude that, accounting students in the Cape Coast metropolis are able to solve financial accounting questions on their own to achieve the main educational goal. This finding was also supported by Tyler (1957) who was of the view that curriculum has to deal with all learning experiences planned and directed by the school to achieve the main educational goal.

Practical assignment and homework

Here, students were asked whether they are given practical class assignment and homework. From our study 137(91%) of the students answered Yes with the remaining 13(9%) responding No. From this we can deduce that teachers give practical class assignment and homework to students. The researchers believe this comes as a contradiction to the works of Koomson et al (2008) when they carried out similar studies and found that there was no evaluation of students’ performance on regular basis.

Students involvement in lessons

With regard to this issue, student respondents were asked if teachers allowed them to ask questions while teaching was in progress. It came out that 122(81%) of students responded ‘Yes’ while 28(19%) responded ‘No’. This finding is in line with Asante’s (2007) study. He was of the view that teachers encouraged class participation and good responses from students.

Practicality of the accounting curriculum

With respect to this, teachers’ opinions were solicited on how they view the accounting curriculum. The responses given by the teachers included:

1. The curriculum is overloaded to the extent that all the topics cannot be covered within the stipulated period.
2. some topics in the curriculum do not reflect the changing trends in the corporate world.
3. Some topics in the accounting curriculum put much emphasis on the theoretical than the practical aspect.
4. Some topics are no more needed in the accounting curriculum.

From the responses sampled above, most teachers emphasized that the curriculum is not practical enough to be relevant to student and also too voluminous and therefore difficult to complete within the stipulated time. Based on this, our research is in contradiction with Tanner (1980) who based his findings on only the learning outcomes and experiences of students without considering the practicality of the content.

Currency of the accounting curriculum

Under this section, respondents were asked how they view the accounting curriculum in relation to changing trends of the business environment. The following issues were discussed under this section:
1. The use of computer in teaching financial Accounting.
2. How computer enhances student understanding.
3. Introduction to accounting software’s.

**The use of computer in teaching financial accounting**

Here, the researchers endeavored to find out whether teachers used computer in teaching financial accounting. From our findings, it became evident that all the 150(100%) students indicated that their teachers did not use computers in teaching financial accounting. Again, all 10(100%) of the teacher respondents also indicated from the interview guide that computers were not used when teaching financial accounting. It can be concluded that accounting teachers in the Cape Coast metropolis do not use computer in the teaching of financial accounting and this finding is in contradiction with Millichamp (1989) who indicated that accounting involves recording, classifying and summarizing accounting data which must be done by the use of a computer.

**How computer enhances students understanding**

With respect to this, student respondents were asked whether they understood accounting well without the use of computers in teaching. It became clear that 93(62%) of the students responded ‘Yes’ while 57(38%) responded ‘No’. We therefore, conclude that students are able to understand financial accounting better even without the use of computers in teaching which is not in support with Millichamp (1989) whose findings depicted that for the teaching of accounting to be effective, it must involve the use of computers.

**Introduction to accounting software’s**

This item in the questionnaire sought to find out whether the students were introduced to accounting software’s by their teachers. From our findings, it was revealed that 135(90%) of the students said ‘No’ while the remaining 15(10%) said ‘Yes’. We can therefore, conclude that majority of the accounting student in the Cape Coast Metropolis have not been introduced to any Financial Accounting software’s by their respective teachers which will make the solving of practical accounting questions difficult for students. Aggarwal (2001) in his findings revealed that the students must be guided to use certain skills to solve real life problems which can be done better with the use of accounting software’s. This is in contradiction with the researchers’ findings since it revealed that most teachers in the Cape Coast metropolis have not introduced their students to any accounting software.

**Methods used in teaching financial accounting**

This section covers the methods used in teaching accounting by teachers in the selected schools. The respondents were to indicate the various methods employed in teaching accounting in these five selected schools. It covered issues such as

1. Methods used in teaching financial accounting.
2. Methods frequently used in teaching financial accounting.
3. Drawbacks for using such methods.

**Methods used in teaching financial accounting**

There are myriads of methods used in teaching accounting. Students were asked to indicate the methods used by teachers in teaching financial accounting. Table 5 gives a detailed description of the methods used in teaching financial accounting.

**Table 5 - Methods Used in Teaching Financial Accounting**

<table>
<thead>
<tr>
<th>Methods</th>
<th>Always</th>
<th></th>
<th>Sometimes</th>
<th></th>
<th>Never</th>
<th></th>
<th>Total</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Freq</td>
<td>%</td>
<td>Freq</td>
<td>%</td>
<td>Freq</td>
<td>%</td>
<td>Freq</td>
<td>%</td>
</tr>
<tr>
<td>Cooperative learning</td>
<td>15</td>
<td>10</td>
<td>102</td>
<td>68</td>
<td>33</td>
<td>22</td>
<td>150</td>
<td>100</td>
</tr>
<tr>
<td>Role playing</td>
<td>12</td>
<td>8</td>
<td>19</td>
<td>13</td>
<td>119</td>
<td>79</td>
<td>150</td>
<td>100</td>
</tr>
<tr>
<td>Question and answer</td>
<td>118</td>
<td>78</td>
<td>28</td>
<td>19</td>
<td>4</td>
<td>3</td>
<td>150</td>
<td>100</td>
</tr>
<tr>
<td>Discussion</td>
<td>68</td>
<td>45</td>
<td>76</td>
<td>51</td>
<td>6</td>
<td>4</td>
<td>150</td>
<td>100</td>
</tr>
<tr>
<td>Problem solving</td>
<td>79</td>
<td>53</td>
<td>65</td>
<td>43</td>
<td>6</td>
<td>4</td>
<td>150</td>
<td>100</td>
</tr>
<tr>
<td>Combination of methods</td>
<td>98</td>
<td>65</td>
<td>65</td>
<td>43</td>
<td>12</td>
<td>8</td>
<td>150</td>
<td>100</td>
</tr>
</tbody>
</table>

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From table 5, it is evident that the methods used in teaching accounting are cooperative, role playing, question and answer, discussion and problem solving. Also, table 5 revealed that teachers combine these methods in teaching financial accounting during the teaching and learning process.

On the other hand, teachers were asked to indicate the various methods they used in teaching financial accounting. Table 6 provides a detailed description of the methods used in teaching financial accounting.

Table 6 – Methods used in teaching financial accounting

<table>
<thead>
<tr>
<th>Methods</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cooperative learning</td>
<td>1</td>
<td>10</td>
</tr>
<tr>
<td>Role playing</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Question and answer</td>
<td>5</td>
<td>50</td>
</tr>
<tr>
<td>Discussion</td>
<td>2</td>
<td>20</td>
</tr>
<tr>
<td>Problem solving</td>
<td>2</td>
<td>20</td>
</tr>
</tbody>
</table>

From table 6 it is evident that the methods used in teaching financial accounting are cooperative learning, question and answer, discussion and problem-solving method. So, we can infer from tables 5 and 6 that the methods used in teaching financial accounting are cooperative learning, question and answer, discussion and problem-solving method. These findings confirm the work of Anane (1999) who carried out a similar study and found that the methods used in teaching accounting are question and answer, discussion and problem-solving methods. The researchers concluded that accounting teachers within the Cape Coast Metropolis generally used question and answer method in teaching.

Methods frequently used in teaching financial accounting

With respect to this, the researchers endeavored to find out which method(s) is/are frequently used by teachers. Figure 3 shows a detailed description of the most frequently used methods.

Figure 3- A bar chart showing the methods frequently used in teaching financial accounting

Figure 3 show that 5 (50%) of the teachers frequently used question-and-answer method, two (20%) used discussion and problem solving and 1(10%) used cooperative learning method. We can deduce that teachers often use question and answer method. According to the findings of Koomson et al. (2008) the
methods used in teaching accounting are lecture method, discussion method, problem solving method and discovery method. However, the preferred one was the problem-solving method.

But we the researchers in contrast to his findings found out that the question-and-answer method was the preferred method most frequently used by accounting teachers in the Cape Coast Metropolis.

**Drawbacks for using such methods**

Under this section, teacher respondents were asked to provide the drawbacks for their choice of teaching methods. The responses are enumerated below:

1. Students may not be able to give the expected response.
2. Some students may be reluctant to answer questions thereby allowing teachers to concentrate on the few who are willing.
3. Question and answer may be boring to students who have no idea about a new topic being introduced.
4. Question and answers may lead to unhealthy competition among students.
5. Question-and-answer method may be inappropriate when treating certain topics in financial accounting.

Asante (2007) in his findings revealed that the question-and-answer method helps to diagnose the strengths and weaknesses of the students and it also motivates students to learn. From the above, it is evident from our findings that students are likely to give incorrect answers to questions posed by teachers, while some may also not answer questions at all in class. Teachers may also find it very difficult to use the question-and-answer method in teaching some practical topics in financial accounting. The researchers in this case don’t agree with the findings of Asante (2007).

**Discussion**

This study concentrated much on the senior high schools’ accounting curriculum. More importantly, the study dealt with the content of the accounting curriculum where the researchers looked at the currency and practicality of the curriculum and the teaching methods accounting teachers employ in teaching as well as accounting students who are at receiving end of the teachers’ application of the methods.

The research methods employed in the study covered issues such as research design, the population, the sample and sampling procedure used, the research instruments, data collection and data analysis procedures. The population included a random sample of one hundred and fifty (150) students and a purposive sample of ten (10) teachers of senior high school of the Cape Coast Metropolis. Questionnaire and interview guide were the instruments used because a single instrument would not elicit the best of responses from the respondents.

In all, there was a questionnaire for students which consisted of twenty (20) items and an interview guide for teachers which also consisted of ten (10) items. These research instruments were personally administered by the researchers so as to clearly explain reasons for the research and to clarify some items to the respondents. Among the problems encountered by the researchers were difficulties in getting the teachers and the students to answer the questionnaires, busy schedule and other activities.

Finally, the data analysis was considered, where the researchers showed how the data gathered from questionnaires were initially coded to various section for analysis and it subsequent computation into percentages and frequencies as well as drawing of tables for various sections.

**Key Findings**

The findings of this research were based on the research questions. From the study, one major issue investigated was the relevance of the practicality of the accounting curriculum. All (100%) of the accounting teachers of the selected schools in the Cape Coast metropolis emphasized that the curriculum was too voluminous but not practical enough to be relevant to students.

Furthermore, the second objective dealt with the currency of the accounting curriculum. The researchers realized that all the accounting students and the teachers’ respondents indicated that computers are not being used in the teaching and learning process and this do not reflect the currency of the accounting curriculum.
Finally, with reference to the methods used in teaching financial accounting, the researchers realized that the methods used in teaching financial accounting were cooperative learning, question and answer, discussion and problem-solving method.

**Conclusions**

1. Based on the relevance of the practicality of the accounting curriculum, our research was in contradiction with Tanner (1980) who based his findings on only the learning outcomes and experiences of students without considering the practicality of the content. So from the findings and what the literature is saying, the researchers can conclude that the accounting curriculum is not practical enough and therefore not relevant to accounting students in the Cape Coast metropolis.

2. Furthermore, the second objective dealt with the currency of the accounting curriculum. Our findings were in contradiction with the findings of Millichamp (1989) who indicated that accounting involves recording, classifying and summarizing accounting data which must be done by the use of a computer. Based on what the literature is saying, the researchers can conclude that accounting teachers in the Cape Coast metropolis do not use computers in teaching accounting to reflect current trends of the business environment.

3. Finally, the third objective was about the methods used in teaching financial accounting. These findings confirmed the work of Anane (1999) who carried out a similar study and found that the methods used in teaching accounting are question and answer, discussion and problem-solving methods. The researchers can conclude that, accounting teachers within the Cape Coast metropolis generally used question and answer method, discussion and problem-solving methods in teaching accounting.

**REFERENCE**


