

INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, IT & MANAGEMENT

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EFFECTS OF SOCRATIC AND CONVENTIONAL LECTURE TEACHING METHODS ON ACADEMIC PERFORMANCE OF SECONDARY SCHOOL STUDENTS IN FINANCIAL ACCOUNTING IN ADAMAWA STATE, NIGERIA

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ABSTRACT

The study was conducted to determine the effects of Socratic and conventional lecture teaching methods on academic performance of secondary school students in Financial Accounting in Adamawa State. Two research questions were formulated to guide the study while one null hypothesis was tested. The study adopted a quasi-experimental research design, specifically, the pre-test, post-test non-equivalent control group. 725 students offering Financial Accounting in senior Secondary schools in Yola metropolis, Adamawa State constituted the population of the study. Purposive sampling technique was used to select 105 students for the study. Three senior secondary schools were purposively selected and randomly assigned to experimental groups and control group. Aliyu Musdafa College, yola (experimental group) was taught using Socratic method and Government Day Secondary School Doubeli (control group) was taught using conventional Lecture method. The data collection period lasted for four weeks using instructional package for Financial Accounting (IPFA) which comprised well-planned lessons on the selected topics based on the two methods of teaching. The instrument for data collection was a 50-item 'Financial Accounting Achievement Test' (FAAT) validated by three experts from Kwara State University, Malet, not below the rank of senior lecturer. A pilot test of the instrument was conducted at Government Day Secondary School Muhammad Nya, Jalingo, Taraba State on forty (40) senior secondary school (SS II) Students offering Financial Accounting in the school. Using Kuder Richardson 20 (K-R20) formula, a reliability coefficient of 0.83 was obtained. Research questions were answered using mean and standard deviation while the hypothesis was tested using Analysis of Covariance (ANCOVA) at 0.05 level of significance. The results of the study revealed that Socratic method had significant effect on students' performance than conventional lecture method. Among the recommendations made was that, efforts should be intensified by teachers to aggressively adopt Socratic method in teaching Financial Accounting.

KEYWORDS

academic performance, teaching methods.

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INTRODUCTION

The secondary school level of education is a fundamental stage in the life of the students because it gives them a firm foundation on which they can achieve their life goal and become self-reliant or proceed to higher institutions of learning for further studies. In Nigeria, Secondary school education has six years duration given in two stages - three years of junior secondary school and three years of senior secondary school. The curriculum designed for senior secondary school is comprehensive and broad based, aimed at broadening students' knowledge and outlook. Subjects offered in the senior secondary schools are in three groups: core subjects, non- vocational and vocational subjects. One of the vocational subjects is Financial Accounting.

Financial Accounting is the process of identifying, measuring, recording, and communicating organization's economic activities to users for decision making (Dauderis & Annand, 2014). According to John (2009) the objective of studying Financial Accounting at the senior secondary school includes the enablement of students to appreciate the basic rules, functions and principles of Accounting. Similarly, the American Institute of Certified Public Accountants (2016), "Financial Accounting is the art of recording, classifying and summarizing in a significant manner in terms of money, transactions and events which are, in part at least, of a financial character and interpreting the results there of". Thus accounting is the art of recording, classifying, summarizing, analyzing and interpreting the financial transactions and communicating the results thereof to the interested person. The primary objective of learning accounting is its vocational use-preparation for a job employment within a wide range of business career. To achieve these objectives, Financial Accounting teachers employ various instructional methods in the classroom.

Teaching is the process through which knowledge, skills and values are consciously or unconsciously acquired as a result of interaction between the teacher and his pupils. Teaching therefore, according to Ayeni (2011), teaching is a process that involves bringing about desirable changes in learners so as to achieve specific outcomes. Therefore, the success in teaching is measured by the degree to which the teacher is able to achieve his or her desired learning in the student. To achieve this, the teacher must know the type of learning needed by his pupils, and how to bring about such learning utilizing the best method of teaching.

Teaching method comprises the principles and methods used for instruction to be implemented by teachers to achieve the desired learning by students. These strategies are determined partly on subject matter to be taught and partly on the nature of the learner. For a particular teaching method to be appropriate and efficient, it has to be in relation with the characteristic of the learner and the type of learning it is supposed to bring about. However, no single teaching method is appropriate in all situations, and for all students. Many teaching methods and approaches have been in use in the teaching of Financial Accounting such as lecture and discussion among others (Pilato & Ulrich, 2014). However, these methods do not seem to be yielding the expected results currently. There are opinions that activity stimulating and student-centred methods could improve students' academic performance in different subjects better than teacher-centred methods. Umar, Abdullahi and Hassan (2015) advocated for use of activity stimulating and student-centred teaching methods such as Socratic and demonstration methods in the teaching of accounting yet most teachers at the post basic education still use conventional (lecture) method which is teacher-centred in teaching accounting.

Socrates valued the knowledge and understanding already present within students and thought, that using this knowledge could potentially be beneficial in advancing their understanding, by helping students examine their premonitions and beliefs while at the same time accepting the limitations of human thought. Socrates believed students could improve their reasoning skills and ultimately move toward more rational thinking and ideas more easily supported with logic. The Socratic teaching method is a 'question and answer' method that involves open ended, higher level questions designed to elicit discussion, debate and analysis. The method encourages active participation of students; it requires the students to critically evaluate their own beliefs. It requires them to articulate reasoned concepts behind their beliefs. The Socratic Method has the advantages of allowing learners to use process skills to generate content information through critical thinking. Teachers are released from the role of authority and to become facilitators and fellow investigators. This replaces the notion that the teacher must know all the answers. Socratic teaching method as a "question and answer" method, works in the following way: the teacher asks a question, one student answers, the teacher reacts and asks another question which is responded to by a second student, and so forth (Saiki, 2009). The method was believed to be extremely valuable as a way to guide developmental thinking, to stimulate creativity, problem solving, to initiate discussion and to stimulate quick recall of requisites needed for the day's lesson (Adib-Hajbaghery & Aghajani, 2011).

Lecture method is a one way flow of communication from the teacher to the students, the method is a teacher-centered approach where most of the talking is carried out by the teacher while the students remain as passive listeners taking down notes (Alcorn, 2010). A lecture is an oral presentation of information by the instructor. It is the method of relaying factual information which includes principles, concepts, ideas and all theoretical and practical knowledge about a given topic in Financial Accounting syllabus. Alcorn (2010) described lecture method as one of the oldest methods of teaching. It is a teaching and learning procedure by which the teacher seeks to create interest, to influence and stimulate his students, and to get them involved in learning by the use of verbal message.

Academic performance of students could be defined as the learning outcomes of the students. This includes the knowledge, skills and ideas, acquired and obtained through their course of study within and outside the classroom situation. It is the outcome of determination, hard work, of student in academic pursuit. According to Morgan (2010), it is an assessment strategy by which the evidence about students learning is gathered through students work on a performed task. It is as an observable or measurable behavior of a person in a particular situation usually experimental situation. Therefore, Students' performance is very important because, it appears to be the major criterion by which the effectiveness and success of any educational institution could be judged. Perhaps, this is the reason Umar, Abdullahi and Hassan (2015) observed that the ineffective teaching methods used by Financial Accounting teachers in secondary schools have failed to produce students with needed skills for employment and admission into tertiary institutions.

It is based on this background that the researcher considers it necessary to determine the effect of Socratic and Lecture teaching methods on academic performance of secondary school students in Financial Accounting in Adamawa state.

STATEMENT OF THE PROBLEM

The rate of failure in Financial Accounting in secondary schools in Adamawa state was clearly shown in the West African Examinations Council (WAEC) results from 2011 to 2015, where the number of students that passed with distinction and credit grade levels were on the decline from 22.38% in 2011 to 21.57% in 2012; it was 20.48% in 2013; it fell to 19.67% to 19.58% in 2014 and 2015 respectively, while those that had ordinary passes and failure were on the increase (WAEC office Adamawa state, 2016). The students' performance was unsatisfactory and this has continued to be a major source of concern to schools, parents, teachers and public examination bodies.

However, the researchers' interaction with some Financial Accounting teachers and students in the selected senior secondary schools in Adamawa state tends to show that, the low level of performance has been attributed primarily to poor teaching methods teachers use in imparting knowledge to the students. Similarly, Igwe and Ikatule (2011) attributed poor academic performance of students to deficiency in teaching method(s) used by teachers. Probably, the non-use of innovative methods that are problem solving oriented such as Socratic method, is not yet widely recognized and utilized as method of teaching Financial Accounting in the state. Students on the other hand, are known to have complained of not understanding the subject, possibly because of the type of teaching methods used by the teachers. The use of the conventional lecture method may seem to be a contributing factor to the poor performance of students and also at the work place when eventually such students get employed after graduation (John, 2009).

It is as a result of these problems that the researchers were prompted to carry out an investigation on the effects of Socratic and Lecture teaching methods on the academic performance of students in Financial Accounting in Adamawa state, Nigeria.

OBJECTIVES OF THE STUDY

The main objective of the study was to determine the effects of Socratic and conventional lecture teaching methods on academic performance of secondary school students in Financial Accounting in Adamawa State. Specifically, the study sought to determine the:

1. Effect of Socratic method on academic performance of secondary school students in Financial Accounting in Adamawa State.
2. Effect of lecture method on academic performance of secondary school students in Financial Accounting in Adamawa State.

RESEARCH QUESTIONS

In order to achieve the purpose of the study, the following research questions were raised:

1. What is the effect of Socratic method on academic performance of secondary school students in Financial Accounting in Adamawa State?
2. What is the effect of demonstration method on academic performance of secondary school students in Financial Accounting in Adamawa State?

RESEARCH HYPOTHESES

The following null hypothesis was formulated and tested at 0.05 level of significance.

H₀: There is no significant effect of treatment of Socratic method on the academic performance of secondary school students taught Financial Accounting in Adamawa State.

METHODS

The design of the study is quasi experimental design. Specifically the non-equivalent, non-randomized control group, pretest, post-test design was adopted. The quasi experimental design was used since the class of students used were already been organized into intact classes to provide for stability and avoid disruption of class lessons and class arrangement. In support of this design, Enemali (2010) stated that it is a suitable alternative to experimental design when randomization is not used or applied. The population of the study comprised all 725 SSII students offering Financial Accounting in senior secondary schools in Yola metropolis, Adamawa state. The sample for the study consisted 105 SSII Financial Accounting students from two senior secondary schools in Yola metropolis, Adamawa State. The schools are Aliyu Musdafa College, Yola (AMC) experimental group I and Government Day Secondary School doubeli (GDSS) control group. Purposive sampling technique was used in this study. A survey of co-educational public secondary day schools was carried out to identify schools that have an intact Financial Accounting class in SSII and are equivalent in terms of provision of facilities and are all funded by Adamawa State Government. Only schools that have at least one graduate Financial Accounting teacher with relevant professional teaching qualifications were chosen. Chosen schools were randomly assigned to experimental and control groups while students in the sampled schools remained in their intact classes. In order to give the schools equal chance of being in any group, the researchers wrote the names of the three schools on each of the three pieces of paper which were folded and mixed thoroughly in a hat. These pieces of papers were shuffled after which the groups were picked.

Two types of instruments were developed for data collection in this study. These are:

(i) Instructional Package for Financial Accounting (IPFA)

The instructional package comprised prepared lesson plans on selected topics from senior secondary school curriculum based on the methods of teaching. No special teaching session was organized. Teaching was done in accordance with the selected schools' timetable period allocated for Financial Accounting. The lesson plans were prepared on topic by topic matched to period by period basis. Lesson plans outlined the period, the topic and the behavioural objectives of each lesson.

(ii) Financial Accounting Achievement Test (FAAT)

The Financial Accounting achievement test (FAAT) comprised fifty (50) multiple choice questions with four options lettered A to D with only one correct answer, each correct answer attracts 2 marks which add up to a total of 100 marks. Sixty (60) minutes were allocated for the FAAT. In order to ensure standard, all the test items were drawn from the past question papers of WAEC and NECO of 2006 to 2016. The pretest scores served as a basis for comparing student's academic performance in Financial Accounting test before treatment.

The FAAT was adapted from the WAEC and NECO Financial Accounting past questions from 2006-2016 hence, the instrument had been face validated. The drafted FAAT and IPFA having been reconstructed and restructured based on the inputs by the researchers. To ensure content validity the FAAT was also subjected to thorough scrutiny and proof reading by experts in Business Education and measurement and evaluation not below the rank of senior lecturer in Modibbo Adama University of Technology, Yola and Kwara State University, Maletu for further necessary corrections and approval. Validators checked the appropriateness of the items and ensured that the achievement test items sample the content areas. Corrections and suggestions were incorporated in the final copy.

Furthermore, a pilot test of the instrument was conducted at Government Day Secondary School Muhammad Nya, Jalingo, Taraba State. The instrument was administered to forty (40) senior secondary school (SS II) Students offering Financial Accounting in the school. This was done in order to avoid ambiguity of the instrument items and to determine if students at SS11 level would be able to answer the questions. The sample had similar characteristics and background with the target sample for the study. The data collected were subjected to statistical test to determine the reliability coefficient.

The internal consistency reliability of FAAT was established using Kuder-Richardson formula (KR-20). The choice of K-R 20 was influenced by the fact that it is most suitable in multiple choice items with right or wrong answers (Enemali, 2010). This procedure is used for establishing the reliability of a test score obtained from a single administration of a single test form. In situations where test items are scored correctly or wrongly, the problem of how to split a test is resolved with the use of KR -20 and the reliability coefficient for this study was therefore calculated and it was found to be 0.83. This is in line with (Enemali, 2010).who stated that reliability co-efficient of 0.7 and above is adequate and the instrument for which it is calculated is reliable. Therefore this test instrument was termed as reliable. Before the treatment, the research subjects were given a pretest in the first week. The test was administered by the researchers to the sampled schools which lasted for sixty (60) minutes each. The scripts were marked and the results of the pretest were used to determine the students' initial knowledge of the materials they have learned and determined the comparability of the two groups (experimental and control) with respect to their achievement in the pretest scores.

The main treatment for the study was the teaching of manufacturing, trading and profit and loss account to senior secondary (SS II) Financial Accounting students by the researcher and this helped in controlling teacher variable which the use of research assistant would not. A total of three groups were used in collecting data for the study namely experimental group and control group, representing Socratic and lecture teaching methods respectively. The two groups were given treatment by the researcher for the period of four weeks, once a week for a double period of eighty minutes making a total of twelve visits in which the experiment was carried out and this was possible with the aid of a detailed lesson plan on the selected topics.

After the treatment, post test was administered to the subjects (both the control and experimental groups) in the fourth week. Sixty (60) minutes was allocated for the post FAAT. The scripts were marked by the researchers and the students' scores were recorded.

The research questions were answered, using mean and standard deviation of the experimental and control groups scores. Analysis of covariance (ANCOVA) was used to test null hypotheses at 0.05 level of significance with the pre-test serving as covariates. ANCOVA was chosen because of its power to take care of the initial lack of equivalence in the groups since intact classes were used for the study.

DECISION RULE

Research question: Any mean score between 50 and above was indicated as high performance, while any mean score of below 50 was indicated as low performance.

Research hypotheses: If the computed p-value is greater than 0.05 level of significance the null hypothesis was accepted and concludes that, there is no significant effect between the variables compared. If the computed p-value is less than 0.05 level of significance, the null hypothesis was rejected, and concludes that, there is significant effect between the variables compared.

RESULTS

RESEARCH QUESTION 1

What is the effect of treatment of Socratic method on academic performance of secondary school students in Financial Accounting in Adamawa State? To answer this question, scores of students obtained from financial accounting achievement test including both the pre-test and post-test were analysed using mean and standard deviation as shown in table 1.

TABLE 1: MEAN OF PRE-TEST AND POST-TEST SCORES OF TREATMENT GROUP ONE TAUGHT FINANCIAL ACCOUNTING USING SOCRATIC METHOD

Group	N	Mean	SD
Pre-Test	65	42.02	9.48
Post-Test	65	56.03	10.11
Mean & Sd Difference		14.01	0.63

Source: Field experiment, 2017

The data presented in table 1 revealed that the treatment group one taught Financial Accounting with Socratic method had a mean score of 42.02 in the pretest and a mean score of 56.03 in the post-test with standard deviation of 9.48 and 10.11 for the pre-test and post-test, respectively, pre-test (mean= 42.02; SD = 9.48), post-test (mean= 56.03; SD = 10.11). The result gave a pre-test, post-test mean gain of the treatment group one taught with Socratic method to be 14.01. The low standard deviation difference (0.63) showed that the scores of students in both the pre-test and post-test are clustered around their respective mean scores. With this result, it is clear that Socratic method is effective in improving students' performance in Financial Accounting.

RESEARCH QUESTION 2

What is the effect of treatment of lecture method on academic performance of secondary school students in Financial Accounting in Adamawa State? To answer this question, scores of students obtained from financial accounting achievement test including both the pre-test and post-test were analysed using mean and standard deviation as shown in table 2.

TABLE 2: MEAN OF PRE-TEST AND POST-TEST SCORES OF CONTROL GROUP TAUGHT FINANCIAL ACCOUNTING USING TRADITIONAL LECTURE METHOD

Group	N	Mean	SD
Pre-Test	40	42.80	9.49
Post-Test	40	50.30	8.36
Mean Difference		7.50	1.13

Source: Field experiment, 2017

The data presented in table 2 revealed that the control group taught Financial Accounting with traditional lecture method had a mean score of 42.80 and standard deviation of 9.49 (mean= 42.80; SD = 9.49) in the pre-test and a mean score of 50.30 and standard deviation of 8.36 (mean = 50.30; SD = 8.36) in the post-test,

giving a pre-test post-test mean gain in the control group taught with traditional lecture method of 7.50. Also, the low standard deviation difference (1.13) showed that the scores of students in both the pre-test and post-test did not differ in the way in which they are clustered around their respective mean scores. This result indicated that traditional lecture method is fairly improved students' academic performance in Financial Accounting.

TEST OF HYPOTHESIS

The null hypotheses for the study were tested using Analysis of Covariance (ANCOVA) at 0.05 level of significance as shown in table 3.

H_{01} : There is no significant effect of treatment of Socratic method on the academic performance of secondary school students taught Financial Accounting in Adamawa State. The test of this Null Hypothesis can be seen as summarized in table 3.

TABLE 3: SUMMARY OF ANALYSIS OF COVARIANCE (ANCOVA) FOR TEST OF SIGNIFICANCE OF MAIN EFFECT OF TREATMENT OF SOCRATIC METHOD ON ACADEMIC PERFORMANCE OF STUDENTS IN FINANCIAL ACCOUNTING

Source	Type III Sum of Squares	Df	Mean Square	F	Sig.
Corrected Model	1424.055 ^a	4	356.014	4.119	.004
Intercept	8888.775	1	8888.775	102.838	.000
Pretest	474.145	1	474.145	5.486	.021
Treatment	947.330	1	947.330	10.960	.001
Gender	163.322	1	163.322	1.890	.172
Treatment*gender	6.360	1	6.360	.074	.787
Error	8643.507	100	86.435		
Total	314522.000	105			
Corrected Total	10067.562	104			

a. R Squared = .141 (Adjusted R Squared = .107)

SOURCE: FIELD EXPERIMENT, 2017

The data presented in table 3 showed F-calculated values for effects of treatment of Socratic method on students' academic performance in Financial Accounting. The table showed that there was a significant main effect of treatment of Socratic on academic performance of secondary school students in Financial Accounting ($F = 10.960$; $P = 0.001$). Hence, the null hypothesis that stated that there is no significant effect of treatment of Socratic method on the academic performance of secondary school students taught Financial Accounting was therefore rejected. This implied that teaching with Socratic method has positive effect on the academic performance of secondary school students in Financial Accounting. This means that the effect observed are due to the main treatment given to students.

TABLE 4: ESTIMATED MARGINAL MEANS OF BOTH THE TREATMENT AND CONTROL GROUPS

Groups	Mean	Std. Error
Treatment	56.27	1.161
Control	49.98	1.503

Source: Field experiment, 2017

The data in table 4 showed estimated marginal means for the two groups, i.e., the adjusted mean after the covariance. The Table revealed that the participants in experimental group performed better than their counterparts in control group because they had the highest adjusted post mean score (mean = 56.27) as against the adjusted posttest mean score of the control group (mean = 49.98). The implication here is that teaching with Socratic method is effective for improving the academic performance of secondary school students in Financial Accounting.

DISCUSSION OF FINDINGS

With reference to research question one "what is the effect of treatment of Socratic method on academic performance of secondary school students in Financial Accounting?" the findings revealed that Socratic method is effective in improving students' performance in Financial Accounting as the result gave a pre-test, post-test mean gain of the treatment group one taught with Socratic method to be 14.01. Furthermore, findings to the null hypothesis one (H_{01}) which stated that, there is no significant effect of treatment of Socratic method on the academic performance of secondary school students taught Financial Accounting, revealed that the participants in experimental group performed better than their counterparts in control group because they had the highest adjusted post mean score (mean = 56.27) as against the adjusted posttest mean score of the control group (mean = 49.98). The implication here is that teaching with Socratic method is more effective for improving the academic performance of secondary school students in Financial Accounting than the conventional Lecture method. This is in line with the findings of Onaolapo (2015) who reported that Students taught Financial Accounting using Socratic method performed better than those taught using lecture method. This finding also corroborate with the findings of (Singh, 2010) who indicated that students taught with Socratic method perform better. Questioning breaks the passivity and monotony that often pervade in a class as most teachers use lecture method. This is supported by Copeland (2010) who stated that the questions asked by the teacher help the students to think, reason and organize their thoughts to be able to give answers.

CONCLUSION

Based on the findings of the study it was shown that Socratic method is the most effective method of teaching Financial Accounting in secondary schools, followed by lecture method. The implication therefore is that, the lecture method that is predominantly used in teaching Financial Accounting is not as effective as the other methods. Therefore, if lecture method alone is relied upon instead of incorporating Socratic methods in teaching Financial Accounting, improvement in students' performance in external examination would be difficult. This will also negatively affect students at the work place when eventually such students get employed after graduation.

RECOMMENDATIONS

Based on the findings of the study, the following recommendations are made:

1. Financial Accounting teachers should be encouraged to use Socratic Method in Teaching in Senior Secondary Schools since it improves students' academic performance than the conventional lecture method
2. Financial Accounting teachers should not rely on the use of traditional lecture method alone because it was found not as effective as Socratic and demonstration methods in improving students' academic performance.

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