

Accounting Competences and Self-Efficacy of Teachers in Public Secondary School in Uyo Local Government Area, Akwa Ibom State

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Abstract

This study was conducted to examine the relationship between Accounting Competences and Self-Efficacy of Teachers in Public Secondary School in Uyo Local Government Area, Akwa Ibom State. To guide the study, two specific objectives, two research questions and two null hypotheses were formulated. The survey research design was adopted for the study. The population of the study was 40, consisting of Principles of Accounting teachers in 30 Public Secondary Schools in Uyo Local Government Area, Akwa Ibom State. The entire population was studied because of its size and manageability. A questionnaire titled "Accounting Competences and Self-Efficacy Questionnaire" was developed for data collection. The instrument was validated by three research experts in the Department of Vocational Education, University of Uyo. Kuder-Richardson Formula 20 was used to determine the reliability of the instrument. Pearson Product Moment Correlation was used in answering research questions and testing of the null hypotheses at .05 level of significance. The findings of the study revealed that there exists a significant relationship between professional knowledge as well as reporting and self-efficacy of teachers in Public Secondary School in Akwa Ibom State. Based on the above findings, it is recommended among others that teachers of principles of accounting should acquire appropriate skills and knowledge and high self-efficacy in order to achieve desired performance in the class.

Introduction

Education has been widely acknowledged as the process of raising individuals or groups along mental, physical, moral, social, and vocational dimensions through a planned programme of activities and instruction as well as other forms of relevant experience. Education therefore, could be seen as the process of changing attitudes and behaviour of a person or group of persons through teaching and learning process. The endless effort of any educational system is to effect positive change in the behaviour of the learner. Therefore, for any education system to be effective the organization of teaching and learning process should be of great concern and some key and professional subjects should be given great attention right from the grassroots. A teacher according to Teacher's Registration Council of Nigeria

Handbook (2002) is a person who has undergone professional training capable of transmitting knowledge, attributes and skills to the learner. Unachukwu (1999) sees a teacher as a person trained or recognized and employed to guide learning in the classroom in order to achieve set educational goals.

Professional competences of a teacher help the teacher to function in the classroom effectively and efficiently within his or her area of specialization. Permadi and Arifin (2010) opined that professional competence is very important because it directly relates to the performance display by the teacher in the classroom. Therefore, professional competence would imply that teacher must have extensive knowledge in the subjects to be taught and mastery of the methodology in the sense of having knowledge of theoretical concepts, and ability to choose the right method in teaching and learning process. As one of the efforts to create professional teachers, the Teacher Registration Council of Nigeria Acts (1993) stipulates that every qualified teacher should be registered and licensed before being allowed to teach in Nigerian schools. This emphasizes the need for competences among teachers.

Teacher's self-efficacy includes the whole beliefs about their ability to teach and exert a positive effect on student learning. These beliefs are linked to behavioural patterns that teachers show in the classroom which establishes marked differences in the teaching abilities, strategies and methodologies used by teachers in their daily practice. Teacher's ability to adapt and include student-centred strategies, methodologies and techniques that foster the competences to be learnt and independent learning depends greatly on teacher's self-efficacy. Bandura (1998), in theory of self efficacy postulated that individual's self-efficacy is the person's motivation factor and the person's courage to action. A teacher's self-belief to a great extent influences his or her performance in the midst of students mostly when things are not working the way they should. Sometimes teachers get stocked in the course of instructional delivery but it is the efficacy of the teacher that would keep him or her persistent and encouraged to face the challenge.

According to Lungenbury (2011) self-efficacy has influence over people's ability to learn, their motivation and their performance, as people will often attempt to learn and perform only those tasks for which they believe they will be successful. Hence, self-efficacy is thought to be task-specific version of self-esteem. Efficacious teachers are likely to avoid

challenging activities that might exceed their capabilities. Thus, teachers' perceived self-efficacy is not an assessment of their skill possessed, rather a belief about what they can or cannot accomplish under various circumstances, given the skills they do possess. Self-efficacy acts as mediator between individual teacher's knowledge of their skills and their future actions. Teachers with a high sense of efficacy feel personal accomplishment, have high expectations for students, feel responsibility for achieving objective, positive attitude about teaching and believe they can influence students' learning.

Professional knowledge as one of the accounting competences in the accounting profession involves the basic knowledge and skills about the subject. It is basic because it involves the foundational knowledge about accounting such as double entry principle, reconciliation and other relevant accounting principles. A teacher of principles of accounting should be conversant with all the accounting principles and practices and have the knowledge of the necessary books to be opened in respect of a particular financial transaction. Possession of this competence would help boost the self-efficacy of the teacher. Professional knowledge is the ability to demonstrate a proficient level of professional skills and knowledge in accounting and keep current with developments and trends. Professional knowledge involves applying knowledge of recording, classifying, examining and analyzing data, and records of financial transactions. Professional knowledge enables individuals to use theories, principles, practices and terminologies of accountancy. The professional knowledge also gives accounting personnel idea on appropriate books of account to be opened in respect of a particular financial transaction, how to post a particular item in accounts, the amount to be recorded against a certain account and period, and the source documents to extract data for a particular account. The basic knowledge one needs in accounting is the knowledge of subsidiary and principal books, double entry principle, transaction and account classification, figure adjustment, accounting concepts and principles such as cost concept, accrual concept, matching concept, realization concept, money measurement, business entity concept, among others.

Reporting on the other hand involves the process of producing statements that discloses an organization's financial status to management, investors, lenders and government agencies. The four major reporting documents are statement of financial position, income statements, cash flow statement and statements of



shareholders equity. It is mandated by the law for every public liability company to show the above financial statements to the various stakeholders or account users. As a teacher of principles of accounting, the skill should be well acquired and practice in the classroom for student to grasp. The performance of this skill by a teacher in the classroom would possibly be enhanced by individual teacher's self-efficacy because self-beliefs usually give individual courage and motivation to perform even when encountered with challenges.

Statement of the Problem

The society always complains of the falling standard of education in Nigeria. Often time, teachers are accused of being responsible for the alleged falling standard of education and the poor performance of the students. In principles of accounting, the case even seems to get worse as a lot of students are not only performed poorly but are often scared away from the subject in secondary school. According to Mundo and Refozar (2013), accounting teachers are expected to acquire competences in the science and art of teaching accounting. Therefore, the non acquisition of these competences by the teachers together with high self-efficacy could make accounting difficult and boring to the students offering the subject and scaring to other students who would have had interest in the subject.

To a great extent, the poor performance of accounting students in secondary schools and the seemingly low number of students offering accounting in secondary school might be as a result of the level of accounting competences and the self-efficacy of the teachers. This study therefore, sought to examine the relationship between accounting competences and self efficacy of teachers in the public secondary school in Uyo Local Government Area of Akwa Ibom State.

Purpose of the Study

The purpose of this study was to examine the relationship between accounting competences and self-efficacy of teachers in Public Secondary Schools in Uyo Local Government Area, Akwa Ibom State. Specifically, the study sought to:

1. examine the relationship between professional knowledge and self-efficacy of teachers
2. examine the relationship between financial reporting and self-efficacy of teachers

Research Questions

The following research questions are raised to guide the study:

1. What is the relationship between professional knowledge and self-efficacy of teachers?
2. What is the relationship between financial reporting and self-efficacy of teachers?

Null Hypotheses

The following null hypotheses are formulated to test the relationship that exists between the independent variables and dependent variable at .05 level of significance.

- Ho₁: There is no significant relationship between professional knowledge and self-efficacy of teachers.
- Ho₂: There is no significant relationship between financial reporting and self-efficacy of teachers.

Methodology

This study was conducted in Uyo Local Government Area of Akwa Ibom State of Nigeria. Survey research design was adopted for this study. The population of this study is 40, consisting principles of accounting teachers in the 30 public secondary schools in Uyo Local Government Area of Akwa Ibom State (Akwa Ibom State Secondary Education Board, 2016). The entire population was studied because of its size and manageability. A questionnaire titled "Accounting Competences and Self-Efficacy Questionnaire (ACSQ)" was used to collect data for the study. The instrument was divided into three sections. Section A comprised of personal data of the respondent while section B comprised of 25 items to access teacher's self-efficacy towards accounting competences and section C comprised of 30 items also to access accounting competences of the teacher. All items were rated on 4 points rating scale (Strongly Agreed=4; Agreed=3; Disagreed=2; Strongly Disagreed=1). The instrument was validated by three research experts in the Department of Vocational Education, University of Uyo, Uyo. In order to establish the reliability of the instrument, 30 copies of the instrument were administered to Principles of Accounting Teachers outside the area of the study. Data collected were subjected to Kuder-Richardson Formula 20 Reliability Analysis. A reliability value of .73 was gotten which showed that the items in the instrument measure what they intend to measure. The instrument was administered to respondents and were all retrieved and found usable for the study.

Data obtained were analyzed using Statistical Package for Social Science software (SPSS version 20.0). Summed scores on each of the variables were obtained and Pearson Product Movements Correlation was used to answer the research questions and test the null hypotheses at .05 level of significance. The correlation coefficients obtained were used to determine the kind of relationship that exists between the variables in research questions. But for the hypotheses, the significance of the relationship was tested.

In answering the research question, if the correlation coefficient is greater than zero, it means that the relationship is positive but if the correlation coefficient is less than zero, it means that the relationship between the two variables is negative otherwise no relationship exists between the two variables. In testing the null hypothesis, if the calculated value of r is greater than the critical r at .05 level of significance, the null hypothesis is rejected. Otherwise, the null hypothesis is not accepted.

Data Analysis, Results and Discussion of Findings

Research Question 1: What is the relationship between professional knowledge and self-efficacy of teachers?

Table 1: The Relationship between Professional Knowledge and Self-efficacy of Teachers

| Variable | $\sum x$ | $\sum x^2$ | $\sum xy$ | r | Remark |
|----------------------------------|----------|------------|-----------|-----|-----------------------|
| | $\sum y$ | $\sum y^2$ | | | |
| Professional Knowledge (x_1) | 585 | 68685 | 66984 | .99 | positive relationship |
| Self-efficacy (y_1) | 573 | 65921 | | | |

N=40; Significant level .05; df = 38; critical r-value = .199.

Data analysis in table 1 indicates that the score for professional knowledge (x_1) and self-efficacy of teachers (y_1) are 585 and 573 respectively. The correlation coefficient value of .99 indicates a positive relationship between professional knowledge and self-efficacy of teachers.

Research Question 2: What is the relationship between financial reporting and self-efficacy of teachers?

Table 2: The Relationship between Financial Reporting and Self-efficacy of Teachers

| Variables | $\sum x$ | $\sum x^2$ | $\sum xy$ | r | Remark |
|-------------------------------|----------|------------|-----------|-----------|----------|
| | $\sum y$ | $\sum y^2$ | | | |
| Financial Reporting (x_2) | 569 | 65087 | | | |
| relationship | | | | 64970 .99 | positive |
| Self-efficacy (y_2) | 573 | 65921 | | | |

N=40; Significant level .05; df = 38; critical r-value = .199.

Data analysis in table 2 indicates that the score for financial reporting (x_2) and self-efficacy (y_2) of teachers are 569 and 573 respectively. The correlation co-efficient value of .99 indicates a positive relationship between financial reporting and self-efficacy of teachers.

Null Hypothesis 1: There is no significant relationship between professional knowledge and self-efficacy of financial accounting teachers.

Table 3: Pearson Product Moments Correlation (r) Analysis of the relationship between Professional Knowledge and Self-efficacy of Teachers

| Variables | $\sum x$ | $\sum x^2$ | $\sum xy$ | df | r-cal. | r-crit | decision |
|----------------------------------|----------|------------|-----------|----|--------|--------|----------|
| | $\sum y$ | $\sum y^2$ | | | | | |
| Professional Knowledge (x_1) | 585 | 68685 | 66984 | 38 | .99 | .199 | s* |
| Self-efficacy (y_1) | 573 | 65921 | | | | | |

N = 40; S* – significant at .05 significant level; degree of freedom of 38; critical r-value = .199. Data analysis in Table 4 indicates a greater r-calculated value of .994 against the r-critical value of .199, degree of freedom of 38 and at .05 significance level. Therefore, the null hypothesis is rejected; hence a significant relationship exists between professional knowledge and self-efficacy of teachers. This means that the application of accounting principles when computing financial document help foster the self-efficacy of teachers. This finding is supported by the work of Bandura’s theory (1986), who opined that strong performance requires self beliefs and appropriate skills and abilities. That is, adequate professional knowledge of financial accounting helps to improve the self efficacy of the teachers concerned.

Null Hypothesis 2: There is no significant relationship between financial reporting and self- efficacy of teachers.

Table 4: Person Product Moments Correlation(r) Analysis of the relationship between financial reporting and self-efficacy of teachers

| Variables | $\sum x$ | $\sum y$ | $\sum x^2$ | $\sum y^2$ | $\sum xy$ | df | r-cal. | r-crit. | Decision |
|-------------------------------|----------|----------|------------|------------|-----------|----|--------|---------|----------|
| Financial Reporting (x_2) | 569 | | 65087 | | | | | | |
| | | 573 | | 65921 | 64970 | 38 | .99 | .199 | S* |
| Self-efficacy (y_2) | | | | | | | | | |

N = 40; S*- significant at .05 significant level; degree of freedom 38; critical r-value = .199.

Data analysis in table 5 indicates a greater r-calculated value of .990 against the r-critical value of .199, degree of freedom of 38 and at .05 significant level. Therefore, the null hypothesis is rejected; hence, a significant relationship exists between financial reporting and self-efficacy of teachers.

The finding of this study shows a significant relationship between financial reporting skills and self-efficacy of teachers. The study shows that financial accounting teachers who can ascertain the financial position, cash flows and net earnings of firms could build and develop their self efficacy. This finding is supported by the finding of Lunenburg (2011) that opined that self-efficacy has influence over people’s ability to learn, their motivation and their performance. An accounting teacher that is termed competent and efficacious must be able to report all manners of financial data in a firm that would be easily understood by the users.

Educational implication of the Findings

The study has immense implications on education system and teachers in the field. The findings of this study show that accounting competences and strong self-efficacy help teachers a lot in the classroom. The findings of this study imply that teachers should acquire the pre-requisite accounting competences and also develop strong self-efficacy in order to accomplish desired performance in the class. Teachers should also gain the necessary competences and self-efficacy so that they might be motivated to venture into what ordinarily scare others away as well as being persistent in the face of challenges in the classroom.

Teacher's competences and self-efficacy again greatly determine teacher's height in their profession, how a teacher would accommodate every student, adjustment to suite the circumstances on ground, select and plan instruction and instructional materials. The study also shows that teacher's objectives and efforts to achieve them are well influenced by the level of competence and self-beliefs possessed.

Conclusion

Based on the finding gotten from this study, it is pertinent to conclude that the greater the level of competences and self-efficacy possessed by the teachers of principles of accounting, the greater the possibility to achieve desired performance and goal of the teacher. Teacher's accounting competences and self-efficacy greatly determine the teacher's achievement in terms of performance and set goal, height in the profession and instructional selection and planning. Teacher's efficacy influences his/her behaviours in the class and persistence level in the case of challenges.

Recommendations:

From the findings of the study the following recommendations were drawn

1. Teachers of principles of accounting should endeavour to acquire the professional knowledge of accounting and high self-efficacy in order to achieve desired performance in the class.
2. Financial reporting skills should be acquired along with strong self-efficacy for the required performance in the class and proper preparation and interpretation of financial statements.

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