

**BOOK- KEEPING AND ACCOUNTING EDUCATION**  
**GENERAL OBJECTIVES OF BOOK-KEEPING AND ACCOUNTING**

By  
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Any organization, no matter how small, whether it is a trading business, a charitable organization or even a home deals with money, Book-keeping and Accounting is part of the Business Studies Curriculum in the group of Vocational Subjects. The keeping of Accounting Books is essentially an art and the aims of those who study the subject are essentially utilitarian. This curriculum, which is the original work of the Comparative Education Study and Adaptation Centre (CESAC), is designed to meet these aims.

The chief aim of the Curriculum is to build on the work that has been done in Book-keeping at the Junior Secondary School and also provide the teacher with the framework within which the teaching is to take place.

The aims of book keeping and accounting in general are to provide:

- a. Specialized instruction to prepare students for career in book keeping and accounting field;
- b. Fundamental instruction to help students assume their economic roles as consumers, workers and citizens;
- c. Background instruction to assist students in preparing for other professional careers requiring advanced studies in book keeping and accounting; and
- d. Book keeping and accounting skills for personal use in future.

These objectives are geared towards making the students to appreciate the rules and functions of accounting, lay a sound foundation for further study of accounting at higher level and also assess candidates' knowledge of basic accounting principles and their application to modern business activities.

Examination of the School Certificate Syllabus in Book Keeping and Accounting, The Senior Secondary School Curriculum is based on the National Policy on Education, with the quality of instruction oriented towards inculcating certain values. The Federal Republic of Nigeria (2004) stated the broad goal of the secondary school education is to prepare individuals for useful living within the society and higher education. To achieve this objective, secondary school education in Nigeria has six years duration given in two stages three years of junior secondary school followed by 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 senior school are in three group's core subjects, vocational and non-vocational subjects. One of the vocational subjects is book keeping and accounts. Book keeping and accounts is one of the vocational electives that students are expected to offer from the list of elective subjects in group B to give a maximum eight or nine subject. Apart from the core subjects, the students are expected to offer a minimum of one and maximum of three from the list of elective subjects in group B and C to give a maximum eight or nine subject. According to WAEC (2004), book keeping and accounts is the most popular subject that students offer among the vocational elective subjects. Other subjects in this category include Agriculture, Commerce, Computer Education, Clothing and Textiles, Food and Nutrition, Home Management, Technical Drawing, Fine Art, Music According to Asaolu (2002), book keeping and accounting is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making." Accounting data are processed into accounting information through the use of accounting principles and conventions. The accounting principles are known as "generally accepted accounting principles. They are the basic fundamentals which guide accountants in recording, appreciating and assessing accounting information as well as the preparation and interpretation of financial statements. The accounting information system is proven, time

honoured, and its format is universally understood. Books of accounts prepared by accountants in one part of the world are easily understood by their counterparts in other parts of the world because the information system is based on principles that are widely accepted and globally used.

According to the National Examination Council (NECO 2004), the general objectives of studying book keeping and accounts at senior secondary school are as follows:

1. To enable senior secondary school students appreciate the basic rules, functions and principles of accounting
  
2. To lay proper foundation for further study of accountancy and allied courses at higher level and
  
3. To enable the students understand basic accounting principles, practice and their applications to modern business activities.

The Curriculum content has been developed into ten units, ranging from Principles to Accounts of Companies and Non-Profit Making Organizations and items such as contracts. New topics such as the History of Book-keeping and Accounting in Nigeria, Careers available in this field and Public Service Accounting have been introduced. It is recommended that:

- Units 1- 4 be taught in the first year of Senior Secondary School
- Units 5-9 the second year of Senior Secondary School
- Units 10-11 the final year of Senior Secondary School.

**The major units of the Book keeping and accounting syllabus are as follows:**

- I. Introduction: History, nature and functions of Accounting Importance of Book keeping and Accounting and Career
- 2 Principles and Cash Accounts
- 3 The final Accounts
- 4 Control Accounts

**YEAR II**

5. Depreciation of Assets and Manufacturing Accounts
6. Account of Non-Profit Making Organization
7. Partnership
8. Special Accounts
9. Company Account

**YEAR III**

10. Commercial Accounting
- II. Government Accounting

The content has been planned so as to group together related subject matters for combined treatment. It is also recommended, that at least 4 periods of 40 minutes each per week be allocated to this subject on the school time table. The first period should be a double period to give time for illustrations. The teacher should oversee the work of the students and pay attention to good habit formation by:

- (i) Insisting upon high standards of accuracy, hand writing, figuring and tidiness
- (ii) Relating the subject matter to that of other subjects in the business studies Curriculum

Speed and accuracy should be emphasized when mastery has been acquired.

The uses of modern mini-computers like calculators where possible and affordable should be encouraged.

**The calibre of teachers to be recruited to teach Book-keeping and Accounting includes any of the following:**

- (i) NCE graduates specializing in Book-keeping and Accounting
- (ii) HND graduates in Accounting
- (iii) University graduates with specialization in Accounting
- (iv) University graduates in Business Education with Accounting
- (v) Any other equivalent qualifications.

Book-keeping and Accounting is better learnt, understood and mastered by actually working exercises. Exercise given should be adequately evaluated, marked and appropriate feedback given to the students. A comprehensive test made up of objectives and problems is recommended at the end of each Unit.

### **Major Curriculum Innovations in the Secondary School Book Keeping and Accounting**

The introduction of book keeping and accounting into the secondary school curriculum grew rapidly because the first few schools which offered it in West African School Certificate Examination [WASCE] had unexpectedly good results. Ever since book keeping and accounting was introduced as a school subject in West African School Certificate Examination, a lot of changes have been witnessed in the Secondary School. The changes include the following:

#### **Changes in the methods of teaching**

The teacher centered approach was conventional and widely used in the classroom. The characteristics of the approach include the following: teacher-centered, teacher -active, learner passive and content emphasis. Examples of exposition methods are lecture, discussion, traditional demonstration, guest Speaker, panel discussion, storytelling, dramatization, and reading of textbooks, manuals or handouts. However, it is observed that this methods that are teacher-centered, teacher -active, learner passive and content emphasis are being replaced with learner-centered, learner-facilitated, learner-active and learning process emphasis. In the new approach, the learner generates his/her own form of information.

#### **Need for New Learning and Instructional Materials**

New teaching technologies require teachers to reflect on the basis of their work, which are the pedagogical assumptions of their practices and, these changes challenge teachers' existing practices. For these reasons it became difficult for many schools to adopt this pedagogy, one of whose virtues is that it is highly compatible with community orientation since in nearly all cases the problem to be solved especially in public orientation and community values are located in the community. There is the need to make use of computers to cope with the emerging topics

#### **Changes in the Methods of Evaluation**

Special emphasis have been placed in the use of comprehensive and continuous assessment in schools with the introduction of the National Policy on Education adopted in 1981, and revised in 1995 and 2006, some. Besides, objective multiple choice questions have also been provided at secondary levels. However, in most cases these changes were hurriedly done and problems associated with such changes surfaced when applied on a large scale. Book-keeping and Accounting is better learnt, understood and mastered by actually working exercises. Exercise given should be adequately evaluated, marked and appropriate feedback given to the students. A comprehensive test made up of objectives and problems is recommended at the end of each Unit.

## **I. Problems Facing The Teaching and Learning of Book keeping and Accounts**

### **a. Poor Academic Performance**

According to Ogunu (2000), poor academic performance has been identified as a problem in Nigerian secondary school public examinations. For example, WAEC (2000) analysis of percentage performance of candidates in twenty popular subjects in West African Senior Secondary Certificate Examination for 1998, 1999, and 2000 revealed 52.48%, 58.38% and 51.21% percentage failure in book keeping and accounts. Akintelure (1998) blamed the problem on accounting teachers' insensitivity to the nature of financial accounting when planning instructional activities in the classroom. This is because financial accounting is not one of the subjects that can be mastered by mere memorization of the basic rules. It requires total determination, sound theoretical knowledge and intensive practice in application.

The implementation of the book keeping and accounts programme at the senior secondary school level is befaced with problems. The programme has been haphazardly implemented and treated with levity. According to Esene (1997) like every other new educational programme, successful implementation of the book keeping and accounts curriculum at the senior secondary school lack the following infrastructure/materials, qualified and competent teachers, necessary equipment, inadequate planning, finance, technological know how, guidance and proper counseling.

Having analyzed these facts above, below some of the factors affecting the teaching and learning of book keeping and accounts in Nigerian schools Tetsola (1985), Anyaduba (1986), Ehiametalor (1990) and Nwaokolo (1994) pointed out the following as the deficiencies and problems of business studies curriculum at the junior secondary school level. Inadequate Teaching Method

The primary education goal for teaching book keeping and accounts is to teach students both practical and theoretical but unfortunately, this is not so in our school. Several authors have identified the factors causing this problem to include the lack of adequate instructional materials and/or poor ineffective teaching method (Ramorogo and Kibbos, 1997). Further, Kiboss (2002) has singled out the expository approach to be the dominant teaching method commonly used for book keeping and accounts instruction in our schools. The expository approach is instruction in which the teacher stands most of the time giving verbal explanations in the form of talk-and-chalk while the students listen and write notes from the chalk-board. Obviously, such inadequate and limited teaching method tends to negatively affect the learner's views of practical concepts and associated methods. Kiboss and Ogunniyi (2003). Unless urgent measures are taken to curb the problem, the poor performance on book keeping and accounts in Nigerian educational system will continue to persist.

### **b. Shortage of Qualified Account Teachers**

Book keeping and accounts educators or teachers refer to graduates of accounting education. The two options are qualified personnel to work in the office as accountant and book keeping and accounts teachers. However, unfortunately, the very few book keeping and accounts teachers available prefer opting out of teaching to industries, thereby compounding the shortage of qualified personnel in teaching and conduct of book keeping and accounts examination. There are also no replacements of death qualified book keeping and accounts teachers who have accepted to teach. In the absence of book keeping and accounts teachers, people from other disciplines come into the book keeping and accounts to teach courses without imparting the right knowledge on the students. The resultant effect is that graduates cannot teach the subject effectively.

Inaccessibility of Account Teachers/Students to Digital Technology and Internet Book keeping and accounts teacher and students suffer because of no availability of digital technology and internet in their classroom. Students are supposed to be taught the use of digital and internet. It is unfortunate that even some of the book keeping and accounts teachers themselves can neither make use of these facilities nor to teach them. This is against the UNESCO (2002) view, which stated that the following conditions must be met in teaching and learning: The book keeping and accounts education teacher must have the knowledge and skills to use the new digital tools and resources to help all students achieve high academic standards.

Students and business educators must have sufficient access to digital technologies and the

internet in their classrooms, schools and business educators' institutions.

High quality, meaningful and culturally responsive digital content must be available for the educators and learners.

### **c. Acute shortage of Maintenance of Equipment**

Presently, there are no book keeping and accounts equipment in most secondary schools offering the subject. According to, UNESCO (1984), maintenance involves maintaining items-buildings, furniture and equipment as far as possible in their original condition. There are differences between maintenance and improvement.

As a school is used, the staff and students do not see the need to maintain the school building and equipment to reflect their original conditions. Often, experience has shown that this has demand on alternation in the original conditions of the facilities when this is done. As observed by Peretomode (1995), there is no maintenance in the school system at all levels except when a major disaster occurs as in the case of rainstorm that the government moves in to effect repairs. This option therefore is inappropriate for the Nigerian educational system. Ezewu (1983) observed that provision of infrastructure facilities has proved to be one of the bottlenecks of book keeping and accounts development in Nigeria. From these assertions, one may state here that classroom blocks, dormitories, typing pools, computer rooms are not available in almost all the schools. And where they manage to exist, they are insufficiently provided. It is a known fact that many secondary schools where book keeping and accounts is offered appear to be glorified primary schools. We may continue to experience this endemic problem in Nigerian educational system, especially now that the population of the citizenry is demanding for knowledge through book keeping and accounts.

### **d. Inadequate Textbooks, Workbooks and Other Business Teaching Materials**

Efiong (2005) stated that another problem inhibiting the development of book keeping and accounts in Nigeria is inadequate textbooks, workbooks and other teaching aids. While, textbooks and workbooks authored by Nigerians are surfacing in the market in area such as accounting etc. books on information technology which is now part of book keeping and accounts is hard to come by. This creates problems for book keeping and accounts educators of the subject. Therefore, graduate of book keeping and accounts education who are taught without these facilities cannot in any way be able to teach this aspect of the subject. Olukoya (2005) in his own view observed that the poor performance of the students in the Nigerian secondary schools is due to overcrowded classrooms, with students sitting on the floor during lectures, lack of books in the libraries, ill-equipped laboratories that cannot conduct experiments and the monster called "Brain Drain" whereby many of the Nigerian brightest book keeping and accounts teachers are leaving to take up positions in banks and other financial institutions. Inadequate Funding of Book keeping and Accounts Book keeping and accounts has over the years witnessed inadequate funding, this has hampered the effective teaching and learning of book keeping and accounts hence the aim of the programme has failed to achieve its positive result. Educational plan can equally be affected if the total enrolment expected in a target year is not properly projected. If the turn out of pupils is more than the projected plan, it could lead to the problem of implementation in terms of fund and accommodation.

### **e. Instructional Materials**

Instructional materials affect the student understanding and perception of teaching of business education in Nigeria. In the light of this, the use of computer-based instructional programmes tend to improve achievement scores of students as compare to the use of

traditional or regular methods of instruction. Kiboss (2002), Kiboss and Ogunniyi (2003), Njoo and De Jong (1993) Tanui (2003), Wenglrnsky (1998). Teaching of book keeping and accounts are done more on theoretical bases instead of both theoretical and practical since the use of their functional office equipment are practical based courses. Like computer, shorthand, typewriting even accounting where students are expected to make use of computers, adding machines, embossing machines, cheque writing machines, photo copying machines etc.

#### **f. Suggested Ways of Solving the Problems affecting booking and accounting education**

After a broad examination of factors affecting teaching and learning of book keeping and accounts, which in the final analysis contributes to the reasons why accounting graduates are unable to effectively defend their certificates, the following recommendations were made.

Book keeping and accounts programme should be restructured to incorporate emphasis on practical teaching such as computer studies to enable teachers to design programme that make use of technologies.

Concerned authority should increase the budget to allow the provision of necessary equipment for teaching.

Less emphasis should be placed on paper qualification to enable students' concentrate on their studies at their space.

The government should enact a legislation backing the teaching of book keeping and accounts, whereby non- professional will not be allowed to take the position of professionals.

The local, state and the federal governments should assist by providing funds and equipment for teaching and learning of book keeping and accounts.

There should be encouragement of provision of indigenous textbooks and related reading materials for effective teaching and learning. If the above stated goals of book keeping and accounts are met, graduates of business education would avoid the hardship of unemployment. Adequate publicity of the programme should be adopted and students should be encouraged to develop interest in book keeping and accounts by educating them on the job prospect.

There should be total participation in the successful implementation of the book keeping and accounts programme by the communities, politicians and non-political and charitable organizations.

Since book keeping and accounts programme is new in Nigeria educational system, there should be progressively curriculum evaluation in line with the modern technological development.

## Review Questions

- 1 a. List the ten major units of the booking and accounting syllabus.
- b. Discuss the major topics in any one of them.
  
- 2 a. Distinguish between instructional strategies and instructional methods.
- b. Briefly examine the instructional methods under any one strategy with reference to book-keeping and accounting.
  
- 3 Highlight any five major problems confronting book-keeping and accounting, suggesting remedial measures in all cases.

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