
Assessment of the Influence of Financial Accounting Teachers' Competencies on Academic Achievement of Senior Secondary School Students in Rivers State

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Abstract: *The study assessed the influence of financial accounting teachers' competencies on academic achievement of senior secondary school students in Rivers State. The study adopted descriptive survey research design. The population of this study consisted of 66,164 senior secondary school students in Rivers State. A sample size of 398 students was fixed using the Tsaro-Yamen formula. The simple random sampling technique was adopted in selecting the sample size. In this study, a self-structured questionnaire titled: "Assessment of the Influence of Financial Accounting Teachers' Competencies on Academic Achievement". The reliability of the instrument was established using the test re-test method and a coefficient index of 0.83 was obtained using Cronbach Alpha which indicated that the instrument was reliable and as such acceptable. Descriptive statistics of mean and standard deviation were used to answer the research questions, while the hypotheses were tested at 0.05 alpha level using the inferential statistic of Analysis of Variance. The study found that there is no significant difference in the mean rating of students in the three senatorial districts on the extent to which financial accounting teachers' knowledge of establishing reliability coefficient of an instrument, financial accounting teachers' basic knowledge of statistics as aspect of teachers' competencies influence academic achievement of students in senior secondary schools in Rivers State. It was therefore, recommended among others that Financial accounting teachers should acquire the basic knowledge of establishing reliability coefficient of their test items as to ensure that their instrument measures what it is supposed to measure consistently. Efforts should be intensified by the school management to ensure that the basic knowledge of statistics is made compulsory and fundamental for every financial accounting teacher to enhance effective delivery of knowledge and attitudes that are related to mathematical concepts.*

Keywords: *Financial Accounting, Teachers' Competencies, Academic Achievement, Senior Secondary Schools, Rivers State.*

Introduction

Understanding the reasons why financial accounting teachers are important will give insight to professional development planners. Identifying such factors contributing to increased student cognitive achievement is paramount in this age of accountability (Stewart, 2018). Identifying the various factors contributing to students' cognitive achievement is very important. The idea of highly qualified financial accounting teachers is a good one, but compliance has not been widespread. Defining financial accounting teachers' quality is a question that resurfaces again in the literature on teacher preparation. Kaplan and Owings (2012) asserted that a competent financial accounting teacher possesses subject knowledge and studied instructional ideas and practices that increase students' cognitive achievement. To be competent, a teacher would need to be able to interpret the situation in the context and to have a repertoire of possible actions to

take and have trained in the possible actions in the repertoire, if this is relevant. Regardless of training, competency would grow through experience and the extent of an individual to learn and adapt (Fuchs & Fuchs, 2016).

Financial Accounting Teachers need different kind of skills and knowledge in the subject matter, content, development of test blue print, construction/development as well as validation of financial accounting test items. Goals are fixed that teachers and learners have to achieve in that subject, so is the case in financial accounting as a subject (Wrag, 2014). Certified Public Accountants (CPA) usually carve their career path towards working in business and the industry, rather than in the educational sector. After all, teaching does not offer higher pay than employment in the corporate world. However, the Commission on Higher Education (CHED) mandated that financial accounting and the related subjects must be taught by Certified Public Accountants or those with its equivalent (KanKalik & Nikandrov, 2010). Consequently, schools of accountancy have to serve some CPA's pay as much as they could offer, and thus comply with CHED requirements and in accordance with the provision of the Nigerian Accounting Standard Board Act (NASBA) of 2004. Practically, majority of Accountancy graduates aspire to take the Certified Public Accountants' licensure examination, and this magnifies the need for accounting teachers to be educationally and professionally qualified to teach accounting subjects. This is not with-standing CHED's requirement that the financial accounting teacher must possess a post-graduate degree, such as Master in Business Administration or Master of Science in Accountancy (Lockhead & Verspoor, 2011).

Through years of teaching accounting, the financial accounting teacher is expected to acquire expertise in the science and art of teaching financial accounting. But such expectation is fraught with the variability of the accounting subjects taught and the level of proficiency with developments in the field of accounting. An assessment of the financial accounting teachers' level of competence may be done periodically not only by his students but also by his peers and administrator (Ganyaupfu, 2013). This is a measure of the extent of volatility of the financial accounting teachers' performance from one school term to another. Upon noticing the impact of financial accounting teachers' competencies on the cognitive achievement of students, the researcher came up with a common view that the present condition of the financial accounting teachers' competencies could still be raised higher (Agba, 2019). Teachers of the future are expected to develop their competencies in delivering up-to-date knowledge to sustain their duties and functions as knowledge providers in a constantly changing and increasingly competitive work environment. The local and international labour markets have increased their employment requirements that demand updating of curriculum content and use of instructional modalities vis-à-vis labour requirements (Cornelius-White, 2017).

The dimensions of Financial Accounting Teachers competencies adopted in this paper include: establishment of reliability coefficient of an instrument and teachers' basic knowledge of statistics. Reliability is a measure of the consistency of a metric or a method. Knowledge of establishing reliability coefficient of an instrument is required for a competent financial accounting teacher. There are four most common ways of measuring reliability for any empirical method or metric: inter-rater reliability, test-retest reliability, parallel forms reliability, internal consistency reliability (Asuru, 2015). These four methods are the most common ways of measuring reliability for any empirical method or metric. Identifying the aforementioned methods and its application when teaching students improves their cognitive achievement (Ubulom, et al., 2019). In the view of Ubulom, et al. (2019), statistics is the discipline that

concerns the collection, organization, analysis, interpretation and presentation of data. In applying statistics to a scientific, industrial, or social problem, it is conventional for a competent financial accounting teacher to obtain the basic knowledge of statistics as they relate to students; cognitive achievement. Understanding the reasons why the knowledge of statistics is important will give insight to professional teachers (Ukwuije & Orulwene, 2012).

It is therefore important to know that teachers and others associated with the classroom teaching evaluation programme should possess appreciations, knowledge and abilities that are capable of revealing the degree to which students have attained pertinent educational objectives. Recently, Rosenfeld (2015) on the basis of his research findings, arrived at the following six categories as important core functions of teachers: managing and influencing students' behaviour, clerical, administrative, and other professional functions, assessing, grading and recording students learning progress and evaluating instructional effectiveness, planning lessons, selecting materials and previewing instructional programs, implementing planned instructional programs using a variety of approaches, identify students with individual or similar instructional needs and teaching them accordingly. The learning environment in the future may not demand much in terms of repeating facts and figures as they are all available for anyone to study. Rather, financial accounting teachers' role will be to help students analyze given concepts and learn from the experiences of the teachers and practitioner (Danielson, 2016). There is no need to compete with students in terms of information, facts and figures. The teacher should also learn from the students. While encouraging the student to seek out knowledge and learn from a variety of sources, the teacher has to maintain interest in other academic programs and keep abreast with changes taking place in the school system. This should hold true among financial accounting teachers whose academic orientation was delimited to facts and figures treated in the financial statement.

Statement of Problem

In spite of Nigerian Government's desire to promote Financial Accounting Education programme in the country, the quality of Financial Accountants produced by universities seems to be deteriorating. Another aspect of problem analysis by financial accounting teachers in this study are the challenges met on the selection and use of instructional materials such as non-availability of textbooks for financial accounting subjects and non-availability of practice sets and/or workbooks; student attitude toward accounting studies, school policy-related problems, teaching-related problems and others (Lewis, 2015). The absence of empirical proof gave rise to the on-going assessment of the influence of financial accounting teachers' competencies on academic achievement of students in order to bridge the vacuum, and to endorse the level of success of financial accounting teachers' competencies based on the minimum academic standards set by Senior Secondary Schools Board.

Purpose of the Study

The purpose of this study was to assess the influence of financial accounting teachers' competencies on academic achievement of students in senior secondary schools in Rivers State. In specific terms, the study sought to:

- 1 Find out the extent to which financial accounting teachers' knowledge of establishing reliability coefficient of an instrument influence academic achievement of students in senior secondary schools in Rivers State.

- 2 Examine the extent to which financial accounting teachers' basic knowledge of statistics influence academic achievement of students in senior secondary schools in Rivers State.

Research Questions

The following research questions guided the study:

- 1 To what extent does financial accounting teachers' knowledge of establishing reliability coefficient of an instrument influence academic achievement of students in senior secondary schools in Rivers State?
- 2 To what extent does financial accounting teachers' basic knowledge of statistics influence academic achievement of students in senior secondary schools in Rivers State?

Hypotheses

The following null hypotheses were formulated and tested at 0.05 alpha level.

1. There is no significant difference in the mean ratings of students in the three senatorial districts on the extent to which financial accounting teachers' knowledge of establishing reliability coefficient of an instrument influence academic achievement of students in senior secondary schools in Rivers State.
2. There is no significant difference in the mean ratings of students in the three senatorial districts on the extent to which financial accounting teachers' basic knowledge of statistics influence academic achievement of students in senior secondary schools in Rivers State.

Methodology

The study adopted descriptive survey research design. The population of this study consisted of 66,164 senior secondary school students in Rivers State. A sample size of 398 students was fixed using the Tsaro-Yamen formula. The simple random sampling technique was adopted in selecting the sample size. In this study, a self-structured questionnaire titled: "Assessment of the Influence of Financial Accounting Teachers' Competencies on Academic Achievement Questionnaire". The reliability of the instrument was established using the test re-test method and a coefficient index of 0.83 was obtained using Cronbach Alpha which indicated that the instrument was reliable and as such acceptable. Descriptive statistics of mean and standard deviation were used to answer the research questions, while the hypotheses were tested at 0.05 alpha level using the inferential statistic of Analysis of Variance.

Results

Research Question 1: To what extent does financial accounting teachers' knowledge of establishing reliability coefficient of an instrument influence academic achievement of students in senior secondary schools in Rivers State?

Table 1: Descriptive statistic on the extent financial accounting teachers’ knowledge of establishing reliability coefficient of an instrument influences academic achievement of students in senior secondary schools in Rivers State.

S/No.	Items	Rivers East [n ₁ = 70]		Rivers South East [n ₂ = 211]		Rivers West [n ₃ = 114]		\bar{x}	Rmk
		\bar{x}	SD	\bar{x}	SD	\bar{x}	SD		
1	The knowledge of establishing reliability coefficient by teachers improves the assessment of academic achievement of students.	3.10	0.94	2.80	1.21	2.92	1.06	2.94	HE
2	The knowledge of establishing reliability coefficient by teachers ensures requisite data needed to effectively assessment of students’ academic achievement.	2.83	1.20	3.02	0.94	3.07	0.93	2.97	HE
3	The knowledge of establishing reliability coefficient help teachers to identify the constructs presumed to assess students’ academic achievement.	3.47	0.91	3.61	0.86	3.58	1.10	3.55	VHE
4	The knowledge of establishing reliability coefficient by teachers assist the derivation of hypotheses underlying the assessment of students’ academic achievement.	3.01	0.72	2.68	1.06	3.25	0.98	2.98	HE
5	The knowledge of establishing reliability coefficient by teachers enhances the verification of hypotheses by logical and empirical means objectively which assess the academic achievement of students.	3.50	0.88	3.64	0.99	3.55	0.83	3.56	VHE
6	The knowledge of establishing reliability coefficient by teachers help in assessing the trait or other variables to assess students’ academic attainment.	2.58	1.20	2.90	1.05	2.72	1.08	2.73	HE
7	The knowledge of establishing reliability coefficient help teachers in finding out the measuring instrument proper in assessing students’ academic achievement.	2.86	0.98	3.22	1.04	2.70	0.65	2.93	HE
8	The knowledge of establishing reliability coefficient help teachers in giving a measure of the internal consistency of the test and to improve the academics of students in the course of study.	3.51	1.05	3.46	1.07	3.50	1.12	3.49	HE
9	The knowledge of establishing	2.60	0.95	2.95	0.93	2.81	0.89	2.79	HE

	reliability coefficient by teachers assist in finding out how effective and pertinent an instrument is in assessing academic achievement of students.									
10	The knowledge of establishing reliability coefficient by teachers help in attaining physical measurement than the educational and psychological measurement which assess academic achievement of students.	3.10	1.29	3.02	1.16	3.11	1.21	3.08	VHE	
	Grand Score/Remark	3.06	1.01	3.13	1.03	3.12	0.99	3.10	HE	

Source: Survey Data, 2022.

The information in Table 1 above presents that students of Rivers East have a grand mean of 3.06 and standard deviation of 1.01, Rivers South-East have a grand mean of 3.13 and standard deviation of 1.03, and Rivers West have a grand mean of 3.12 and standard deviation of 0.99 on their rating of the extent financial accounting teachers’ knowledge of establishing reliability coefficient of an instrument influence academic achievement of students in senior secondary schools in Rivers State. The students of the three Senatorial Districts of Rivers State have total mean that lie between 2.50 –3.49, implying that teachers’ knowledge of establishing reliability coefficient of an instrument has high extent influence on the academic achievement of students in senior secondary schools in Rivers State.

Research Question 2: To what extent does financial accounting teachers’ basic knowledge of statistics influence academic achievement of students in senior secondary schools in Rivers State?

Table 2: Descriptive statistics on the extent financial accounting teachers’ basic knowledge of statistics influences academic achievement of students in senior secondary schools in Rivers State.

S/No.	Items	Rivers East [n ₁ = 70]		Rivers South East [n ₂ = 211]		Rivers West [n ₃ = 114]		\bar{x}	Rmk
		\bar{x}	SD	\bar{x}	SD	\bar{x}	SD		
11	The knowledge of arithmetic mean help teachers in the assessment of students’ academic achievement.	3.52	0.85	3.50	0.90	3.56	0.88	3.53	VHE
12	The knowledge of binomial distribution by teachers improves the balancing, checking and assessment of students’ academics.	2.81	1.22	3.10	1.05	3.02	1.27	2.98	HE
13	The knowledge of probability help teachers to perform technical analysis of data and to assess academic achievement of students.	3.10	1.20	3.02	1.18	2.78	1.10	2.97	HE
14	The knowledge of graphical methods	3.13	1.04	3.22	0.96	3.17	0.56	3.17	HE

	by teachers create projections for proper understanding of ideas using graph and to assess students' academic achievement.								
15	The knowledge of statistical software makes calculation of figures in accounting very easy and understandable for teachers as to assess students' academic achievement.	3.54	0.83	3.55	0.98	3.62	1.23	3.57	VHE
16	The knowledge of index statistical articles help teachers when taking decisions in the field of accounting as to assess academic achievement of students.	2.57	1.12	3.02	0.89	3.16	1.05	2.92	HE
17	The knowledge of regression analysis help teachers in assessing students' academic achievement.	2.90	1.18	3.11	1.09	3.12	0.97	3.04	HE
18	The knowledge of stochastic process help teachers in measuring students' academic achievement.	3.21	1.01	3.11	1.27	3.00	1.01	3.11	HE
19	The knowledge of Gaussian process software helps teachers in assessing students' academic achievement.	2.91	1.00	3.05	0.92	3.11	1.12	3.02	HE
20	The knowledge of numerical summaries, mean, median, variance, standard deviation, normal distributions by teachers provides for the assessment of students' academic achievement.	3.57	0.94	3.51	1.06	3.54	1.22	3.54	VHE
	Grand Score/Remark	3.13	1.04	3.22	1.03	3.21	1.04	3.19	HE

Source: Survey Data, 2022.

The information in Table 2 above presents that students of Rivers East have a grand mean of 3.13 and standard deviation of 1.04, Rivers South-East have a grand mean of 3.22 and standard deviation of 1.03, and Rivers West have a grand mean of 3.21 and standard deviation of 1.04 on their rating of the extent financial accounting teachers' basic knowledge of statistics influence academic achievement of students in senior secondary schools in Rivers State. The students of the three Senatorial Districts of Rivers State have total mean that lie between 2.50 –3.80, implying that basic knowledge of statistics has high extent influence on academic achievement of students in senior secondary schools in Rivers State.

Test of Hypotheses 1: There is no significant difference in the mean ratings of students in the three senatorial districts on the extent to which financial accounting teachers' knowledge of establishing reliability coefficient of an instrument influence the assessment of students' cognitive achievement in senior secondary schools in Rivers State.

Table 3: Summary of One-way Analysis of Variance (ANOVA) on the influence financial accounting teachers’ knowledge of establishing reliability coefficient of an instrument on academic achievement of students in senior secondary schools in Rivers State

Sources of Variation	Sum of Squares	Df	Mean Square	F	Sig	Decision
Between Groups	.961	2	.682	105.662	.019	H ₀
Within Groups	33.726	393	2.519			
Total	34.687	395				Accepted

N = 395; F(2, 0.682) = 105.662; p = 0.019 < 0.05

Table 3 presents the sum of squares of 0.961, with 2 degrees of freedom, and a mean square of 0.682 for between groups. Within groups has the sum of squares of 33.726, degrees of freedom of 393, and a mean square of 2.519, while the total has 34.687 sum of squares and 395 degrees of freedom. The computed F is 105.662 which is statistically significant at .05. Thus the null hypothesis that “there is no significant difference in the mean ratings of students in the three senatorial districts on the extent to which financial accounting teachers’ knowledge of establishing reliability coefficient of an instrument influence academic achievement of students in senior secondary schools in Rivers State” is accepted: F(2, 0.682) = 105.662, p < .05. In other words, students in the three senatorial districts accepted that financial accounting teachers’ knowledge of establishing reliability coefficient of an instrument improve students’ academic achievement in senior secondary schools in Rivers State to a High Extent.

Test of Hypothesis 2: There is no significant difference in the mean ratings of students in the three senatorial districts on the extent to which financial accounting teachers’ basic knowledge of statistics influence academic achievement of students in senior secondary schools in Rivers State.

Table 4: Summary of One-way Analysis of Variance (ANOVA) on the influence of financial accounting teachers’ basic knowledge of statistics on academic achievement of students in senior secondary schools in Rivers State

Sources of Variation	Sum of Squares	df	Mean Square	F	Sig	Decision
Between Groups	1.620	2	.724	42.183	.014	H ₀
Within Groups	39.852	393	.922			
Total	41.472	395				Accepted

N = 395; F(2, 0.724) = 42.183; p = 0.014 < 0.05

Table 4 presents the sum of squares of 1.620, with 2 degrees of freedom, and a mean square of 0.724 for between groups. Within groups has the sum of squares of 39.852, degrees of freedom of 393, and a mean square of 0.922, while the total has 41.472 sum of squares and 395 degrees of freedom. The computed F is 42.183 which is statistically significant at .05. Thus the null hypothesis that “there is no significant difference in the mean ratings of students in the three senatorial districts on the extent to which financial accounting teachers’ basic knowledge of statistics influence academic achievement of students in senior secondary schools in Rivers State.” is accepted: F(2, 0.724) = 42.183, p < .05. In other words, students in the three senatorial

districts agreed that financial accounting teachers' basic knowledge of statistics improves academic achievement of students in senior secondary schools in Rivers State to a High Extent.

Discussion of Findings

The study assessed the influence of financial accounting teachers' competencies on academic achievement of students in senior secondary schools in Rivers State. The research question one (1) ascertained the extent financial accounting teachers' knowledge of establishing reliability coefficient of an instrument influence academic achievement of students in senior secondary schools in Rivers State. The information in table 1 presented that students of Rivers East have a grand mean of 3.06 and standard deviation of 1.01, Rivers South-East have a grand mean of 3.13 and standard deviation of 1.03, and Rivers West have a grand mean of 3.12 and standard deviation of 0.99 on their rating of the extent financial accounting teachers' knowledge of establishing reliability coefficient of an instrument as an aspect of teachers' competencies influence academic achievement of students in senior secondary schools in Rivers State. The students of the three Senatorial Districts of Rivers State have total means that lie between 2.50 – 3.49, implying that teachers' knowledge of establishing reliability coefficient of an instrument has high extent influence on academic achievement of students in senior secondary schools in Rivers State. The test of hypothesis one (1) presented the sum of squares of 0.961, with 2 degrees of freedom, and a mean square of 0.682 for between groups. Within groups has the sum of squares of 33.726, degrees of freedom of 393, and a mean square of 2.519, while the total has 34.687 sum of squares and 395 degrees of freedom. The computed F is 105.662 which is statistically significant at .05. Thus the null hypothesis that "there is no significant difference in the mean ratings of students in the three senatorial districts on the extent to which financial accounting teachers' knowledge of establishing reliability coefficient of an instrument influence academic achievement of students in senior secondary schools in Rivers State" is rejected: $F(2, 0.682) = 105.662, p < .05$. In other words, students in the three senatorial districts opined that financial accounting teachers' knowledge of establishing reliability coefficient of an instrument improve academic achievement of students in senior secondary schools in Rivers State to a High Extent. This finding was supported by Asuru, (2015) who opined that reliability is a measure of the consistency of a metric or a method. Knowledge of establishing reliability coefficient of an instrument is required for a competent financial accounting teacher. There are four most common ways of measuring reliability for any empirical method or metric: inter-rater reliability, test-retest reliability, parallel forms reliability, internal consistency reliability. These four methods are the most common ways of measuring reliability for any empirical method or metric. Identifying the aforementioned methods and its application when teaching students improves students' cognitive achievement (Ubulom, et al., 2019).

The research question two (2) ascertained the extent financial accounting teachers' basic knowledge of statistics influence academic achievement of students in senior secondary schools in Rivers State. The information in table 4.5 presented that students of Rivers East have a grand mean of 3.13 and standard deviation of 1.04, Rivers South-East have a grand mean of 3.22 and standard deviation of 1.03, and Rivers West have a grand mean of 3.21 and standard deviation of 1.04 on their rating of the extent financial accounting teachers' basic knowledge of statistics influence academic achievement of students in senior secondary schools in Rivers State. The students of the three Senatorial Districts of Rivers State have total mean that lie between 2.50 – 3.80, implying that basic knowledge of statistics as an aspect of teachers' competencies has high

extent influence on academic achievement of students in senior secondary schools in Rivers State. The test of hypothesis two (2) presented the sum of squares of 1.620, with 2 degrees of freedom, and a mean square of 0.724 for between groups. Within groups has the sum of squares of 39.852, degrees of freedom of 393, and a mean square of 0.922, while the total has 41.472 sum of squares and 395 degrees of freedom. The computed F is 42.183 which is statistically significant at .05. Thus the null hypothesis that “there is no significant difference in the mean ratings of students in the three senatorial districts on the extent to which financial accounting teachers’ basic knowledge of statistics influence academic achievement of students in senior secondary schools in Rivers State.” is accepted: $F(2, 0.724) = 42.183, p < .05$. In other words, students in the three senatorial districts agreed that financial accounting teachers’ basic knowledge of statistics improve academic achievement of students in senior secondary schools in Rivers State to a High Extent. In the view of Ubulom, et al. (2019), statistics is the discipline that concerns the collection, organization, analysis, interpretation and presentation of data. In applying statistics to a scientific, industrial, or social problem, it is conventional for a competent financial accounting teacher to obtain the basic knowledge of statistics as they relate to students; cognitive achievement. Understanding the reasons why the knowledge of statistics is important will give insight to professional teachers (Ukwuije & Orluwene, 2012).

It is therefore important to know that teachers and others associated with the classroom teaching evaluation programme should possess appreciations, knowledge and abilities that are capable of revealing the degree to which students have attained pertinent educational objectives (Danielson, 2016). Recently, Rosenfeld (2015) on the basis of his research findings, arrived at the following six categories as important core functions of teachers: managing and influencing students’ behaviour, clerical, administrative, and other professional functions, assessing, grading and recording students learning progress and evaluating instructional effectiveness, planning lessons, selecting materials and previewing instructional programs, implementing planned instructional programs using a variety of approaches, identify students with individual or similar instructional needs and teaching them accordingly. The National University Commission (NUC) minimum Bench Mark (BM) for the training of teachers in the faculty of Education of Universities in Nigeria, and the goals of teachers education in the BM are unrelated to those redefined submission but the problem is the competencies, dedication and commitment required from the educators and the students to work contentiously toward realizing these goals (Afe, 2011). A characteristic of a competent financial accounting teacher is that the teacher encourages students to reflect on social reality and empowers them to transform the existing conditions that shape their lives (Fazio & Roskes, 2014).

Thus, the learning environment in the future may not demand much in terms of repeating facts and figures as they are all available for anyone to study. Rather, financial accounting teachers’ role will be to help students analyze given concepts and learn from the experiences of the teachers and practitioners. There is no need not compete with students in terms of information, facts and figures. The teacher should also learn from the students. While encouraging the student to seek out knowledge and learn from a variety of sources, the teacher has to maintain interest in other academic programs and keep abreast with changes taking place in the school system. This should hold true among financial accounting teachers whose academic orientation was delimited to facts and figures treated in the financial statement. Given the above, accounting teachers must monitor the cognitive achievement of their students as every school of accountancy imposes a student-retention policy to maintain the accountancy program. Usually the school prescribes a

minimum grade a student has to reach in accounting subjects and even in taxation and business law. In addition, a student must hurdle a qualification examination that validates his level of mental fitness in financial accounting. (Ademola, 2017). Air-conditioned classrooms and well equipped library are come-ons to the accountancy students. But it was observed that students seldom go to the library and engage in further research in spite of generous spaces of time in their class schedules. They seem to confine themselves to classroom-instruction and the instructional materials in their profession without the initiative of enriching their academic experiences through library work.

Conclusion

It was therefore concluded that there is a growing concern by stakeholders (teachers and students in the field of financial accounting) on actualizing the competencies of financial accounting teachers in assessing academic achievement of students in senior secondary schools in Rivers State. This is attributed to the findings that the competencies of financial accounting teachers are not properly stated and resources (both human and material such as trained teachers, facilities, and others) required for effective evaluation of financial accounting teachers competencies are not sufficiently provided. Conclusively, the result of this study indicated that, financial accounting teachers' knowledge of establishing reliability coefficient of an instrument and basic knowledge of statistics influence the academic achievement of senior secondary school students in Rivers State.

Recommendations

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

1. Financial accounting teachers should acquire the basic knowledge of establishing reliability coefficient of their test items as to ensure that their instrument measures what it is supposed to measure consistently.
2. Efforts should be intensified by the school management to ensure that the basic knowledge of statistics is made compulsory and fundamental for every financial accounting teacher to enhance effective delivery of knowledge and attitudes that are related to mathematical concepts.

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