The Strategies Required for Improving the Teaching of Cost Accounting in Colleges of Education in South-East, Nigeria

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Abstract

The study determined the strategies for improving the teaching of cost accounting in Colleges of Education in South East Nigeria. Five research questions guided the study, while five null hypotheses were tested at 0.05 level of significance. The study adopted descriptive survey research design. The population for this study was 123 comprising of 53 accounting lecturers from 3 federal universities and 70 accounting lecturers from state universities. The instrument for data collection was a structured 100-item questionnaire. The instrument was face-validated by 3 experts from the Department of Business Education, University of Nigeria Nsukka. Cronbach Alpha reliability technique was used to determine the internal consistency of the instrument and an overall reliability index of 0.83 was obtained. The researcher with the help of five research assistants facilitated the process of data collection for the study. The data collected were analyzed using mean and standard deviation for answering the research questions while t-test analysis were used for testing the hypotheses at 0.05 level of significance. The study found that the teaching of cost accounting in the Colleges of Education in South East Nigeria can be improved using good instructional planning, careful selection of instructional resources among others. Hypotheses tested revealed that there was no significant difference in the mean responses of the accounting lecturers. It was recommended among others that the government through the ministry of education should organize regular workshops, seminars

and on-the-job trainings on capacity building for accounting lecturers to equip them with modern accounting knowledge, skills and technique.

Key words: Strategies, improving, teaching, cost accounting.

Introduction

The success of any business depends on the degree of the accurateness of accounting records, analysis and reports provided to management for decision making. Accounting is seen as an activity, practice or profession that maintains records of business, people and organization. Akintelure and Oguobi (2003) defined accounting as the process of recording, classifying and summarizing of financial transactions or events in monetary terms and reporting the result to management and other users of accounting information. According to Wood and Omuya (2003) accounting is the recording, summarization, analysis and interpretation of financial transactions in a manner that will enable management to make decisions for the organisation. The authors noted that the goals of accounting include assisting owners of businesses to determine whether their businesses are operating at a profit or loss and also helping to ascertain the capability of the business in meeting its financial commitments as they fall due. In this study, accounting is a process or a system that provides information about the financial transactions of a business organization with a view to facilitate decisions about the financial activities of an organization. Accounting is broadly classified into three, namely: financial accounting, cost accounting and management accounting (Udi & Omorokpe, 2006).

Financial accounting is statutory in nature and is usually prepared on a historical basis. It provides reports to external users about the financial status of an organization. Adebiyi (2002) defined financial accounting as the process of collecting, recording, summarizing, presenting financial transactions, reporting and analyzing/interpreting of accounts to assist the users of financial statements in various decision-making situations. The functions of financial accounting according to Adams (2002) include keeping records of business transactions, preparing income statements according to established accounting conventions and also showing the financial position of a business at the end of a transaction period. In addition to financial accounting, business organisations prepare management accounting to assist management in decision making.

Management accounting is the preparation of financial documents that show current or future plans as well as reports to the management of an organization. Drury (2008) defined management accounting as the branch of account that is concerned with the provision of information to people within the organisation to help them make better decisions and improve

the efficiency and effectiveness of existing operations. Unlike the financial accounting, management accounting is non-statutory. However, both accounts use information provided by cost accounting to determine the profits and losses of the business.

Cost accounting, which is the thrust of this study is a branch of accounting that involves classification, accumulation, assignment and control of costs. Chartered Institute of Management Accounting London in Adegite (2016) defined cost accounting as the establishment of budgets, standard costs and actual costs of operations, processes, activities or products, and the analysis of variances, profitability or the social use of funds. Operationally, this definition is used in this study. The objectives of cost accounting according to Adegite (2016) is to ascertain costs and facilitate pricing, provide information to assist planning and decision making, as well as to promote cost consciousness at all levels of management hierarchy.

Cost accounting is one of the accounting course taught in the universities and Colleges of Education. The objectives of teaching cost accounting in NCE are embedded in the general objectives of business education in NCE which include producing well trained, qualified and competent NCE graduates in business subjects (e.g. Accounting) who will effectively inculcate vocational aspects of Business Education into the society and teach business subjects like bookkeeping, financial accounting, etc. in secondary schools and other related educational institutions (National Commission for Colleges of Education, 2012). Teaching of cost accounting in colleges of education also helps to provide background knowledge to students who are interested in pursuing advanced professional careers in accounting, finance or management in the university. However, no matter how wonderful the objectives of cost accounting may be, it cannot be achieved without committed and effective lecturers who possess the needed pedagogical skills required for the teaching of the course.

Teaching is an activity that involves helping learners to gain knowledge, skills and attitudes so that the individual can become responsible citizens capable of earning a good livelihood. Teaching according to Madike (2000) is a system of action intended to produce learning. Alvey (2000) defined teaching as an action that points learning towards desirable accomplishments by the learner. Obi (2005) observed that teaching is much more than presenting information or ideas. The author noted that it involves guiding students to learn by means of discovery, probing, examining and analyzing activities. In this study, teaching is a systematic action facilitated by a knowledgeable person which involves presentation of facts, skills, ideas, and values to inexperienced person for the purpose of achieving anticipated learning outcome and getting feedback. Teaching of cost accounting requires application of

creative and demonstrative skills. To produce a desirable learning outcome in the course, the lecturer must have a clear understanding of what to do at each point of the teaching process. He or she must be proficient, and highly skilled to handle the instructional activities, for there is nothing that is as important to teaching and learning as the quality of the teacher (Ajeyalemi, 2007). This is because the quality of any educational programme is dependent on the quality of the teachers' instructions, for no nation can rise above the quality of its teachers (FRN, 2004). The teaching of cost accounting in colleges of education and universities in Nigeria is the responsibility of accounting lecturers.

Accounting lecturers are the academic staff who are employed to teach accounting courses after meeting teaching requirements. In the opinion of Haber (2011), an accounting lecturer is one who possesses sound knowledge of accounting principles and can plan lessons and ensure efficient delivering of the same. The author added that such individual must possess the potentials to analyze course requirements, develop appropriate lessons in accounting, design efficient teaching strategies and assessment methods that can lead to the achievement of course objectives. In this study, accounting lecturers are academic staff whose responsibilities include transmitting appropriate knowledge and skills in accounting courses to the students in line with their abilities and needs so as to enable them to gain employment on graduation or to be self-employed. Accounting lecturers in Colleges of Education are inundated with the tasks of not only presenting subject matters to the students, but also transferring appropriate pedagogies required in teaching cost accounting so that the students can be equipped with the right knowledge and skills required for employment on graduation. The level of effectiveness of the accounting lecturers is dependent on the quality of their instructions as well as the general academic performance of students (Richards, 2006). Research has shown that students' academic performance in examinations can be used to determine the level of lecturers' effectiveness and the quality of their instruction (Ajao, 2001). However, the level of effectiveness of accounting lecturers in Colleges of Education in South-East, Nigeria can be determined using available students' performance in cost accounting, which showed a consistently poor performance in all the years studied and across the states. The degree of poor performance of the accounting students in cost accounting as presented in the five-year summary of cost accounting results of 2011/12, 2012/13, 2013/14, 2014/15, and 2015/16 academic sessions are devastating and alarming, and thus, calls for immediate intervention. This shows that the teaching of cost accounting in Colleges of Education in South-East, Nigeria requires an improvement.

Improvement is the process of making something better than before. An improvement, according to Olaitan, Amusa, and Azouzu (2010) is ability or condition for becoming better than before. Galesburg (2007) explained that improvement is an activity undertaken based on meeting target objectives and satisfaction from lower achievement. In order to meet up with the challenges and the task of teaching cost accounting, American Institute of Certified Public Accountants (AICPA) in Jayaprakash (2005) postulated that accounting lecturers can adopt the following strategies: group learning and teamwork, cooperative learning, problem-based learning, debates, simulations, regular quiz, demonstrations, role playing, question and answer sessions, discussions, fieldworks and internships, visual and computer based instructions. Similarly, Eady and Lockyer (2013) pointed out that accounting lecturers can also improve the teaching of cost accounting in this technological era by integrating ICT resources such as accounting software and online accounting into teaching and learning of the course. The above-identified strategies can be integrated into various aspects of the instructional process by the accounting lecturers so that the goal of teaching cost accounting in the College of Education can be achieved. However, accounting lecturers in both federal and state universities were used as respondents in this study.

In Nigeria, there are 82 public universities consisting of 40 federal and 42 state universities (National University Commission, 2015). The federal and state universities are the first-tier tertiary institutions that are exclusively owned, managed and funded by the Federal and State Governments respectively (Obadara, 2012; Clark & Ausukuya, 2013). Although accounting lecturers in the university may be teaching either in federal or state university, they possess similar foundational qualifications. However, their experiences may differ from those other accounting lecturers teaching in the colleges of education because of the availability of resources, opportunities for research and professional development, academic qualifications and exposures, etc. which are higher at the university (Ologunde, Asaolu & Elumilade, 2015). It is also assumed that lecturers in the universities could have more knowledge, skills, and experience in the teaching of cost accounting than those in Colleges of Education. Therefore, they can effectively help to determine if a strategy can be used to improve the teaching of cost accounting in Colleges of Education or not.

College of Education in Nigeria is classified as the third tier tertiary institution whose mandate is to produce quality teachers for the basic education sub-sector like pre-primary education/early childhood and care education, primary education, junior secondary education, adult and non-formal education, and special needs education (NCCE, 2012). Graduates of Colleges of Education obtain a Nigeria Certificate in Education (NCE) which is the minimum

teaching qualification in Nigeria. The philosophy of the Nigeria Certificate in Education for Vocational and Technical Education is to provide well-motivated technical and vocational teachers with high personal and professional discipline, integrity and competence for teaching technical and vocational subjects and to equip them in such a way that they can be adapted to technological development for effectiveness in instructional delivery in schools (NCCE, 2012). In South-East, Nigeria there are two categories of colleges of education, namely: the conventional and technical. Out of the 7 Colleges of Education studied, 3 are technical. They are Enugu State College of Education (Technical), Federal College of Education (Technical) Umunze, Anambra State and Abia State College of Education (Technical), Arochukwu. A preliminary investigation made by the researcher revealed that the curriculum of Business Education in all the 7 Colleges of Education studied is similar. Students who are admitted to study Business Education carry all the business courses till their 3rd year when they are expected to major either in Accounting, Secretarial Studies, or Commerce and Co-operative. Commerce and Co-operative option are peculiar to only Enugu State College of Education (Technical) but no students yet. Some of the foundational accounting courses the business education students are meant to study include: BED 111 Principles of Accounts I, BED 121 Principles of Accounts II, BED 211 Financial Accounting 1, and BED 221 Financial Accounting II. At the 3rd year students who majored in accounting, options are expected to study the following accounting courses: BEA 321 Cost and Management Accounting, BEA 324 Advanced Financial Accounting, BEA 326 Auditing and BEA 328 Taxation (NCCE, 2012). Another preliminary study conducted by the researcher revealed that most students are scared of accounting courses right from their first year. This view is supported by Akenbor (2014) who attributed students' poor performance in cost accounting to poor instructional methods and strategies by the accounting lecturers and students' poor background in accounting from secondary school. The author observed that most business students tend to have a negative attitude towards cost accounting because they believed that the course is very difficult.

In order to resolve this challenging situation, an accounting lecturer must be efficient and effective in all aspects of the instructional process. Effectiveness here is encompassing, it requires that the lecturer should be able to combine knowledge, skills, understanding, and attitudes so as to improve students' performance. The lecturer should not only be having good knowledge about the subject matter, but also have a deep understanding of the manner in which subject matters can be communicated to the students to enrich their understanding using modern technology. In line with this, Zhang and Jianhui (2006) concurred that lecturers'

effectiveness should include professional expertise in knowledge and skills in instructional planning, instructional resources, instructional delivery, class management as well as instructional evaluation strategies.

Planning is an indispensable element in teaching and learning process. It is a process whereby a lecturer visualizes and forecast into the future of what, why and how of the teaching process; determine means and ends, and constructs a framework that will guide his or her future actions, (Wolcott, 1994; Santos, 2014). According to Mcgrawhill (2016), instructional planning helps a lecturer to identify specific learning outcomes, carefully select materials that will help in realizing the expected outcomes and coherently organize learning experiences into a reinforcing succession. Similarly, Nkom (2008) envisaged that instructional planning gives a lecturer the opportunity to select the contents of the curriculum, choose a topic to teach, select appropriate instructional materials, design learning activities, select appropriate teaching methods and allocate instructional time wisely. Lawrence (2011) noted that effective planning involves breaking the curriculum into the syllabus and units, designing lesson plans and, identifying what each student will be able to do or demonstrate during the lesson and also formulate appropriate teaching strategies that will support effective communication of the goals to the students.

Therefore, to improve instructional planning in cost accounting, accounting lecturers should be able to select the right instructional contents, identify and select appropriate instructional methods and strategies to address students' needs in cost accounting. Deme in Jayaprakash (2005) advised that lecturers should also involve students in the planning process, plan team teaching, and formulate individualized instructions that can assist in meeting each student's learning needs. For instance, in planning to teach on job and batch costing, students can be asked to develop customer order and to generate internal production order etc. According to Guga (2011), the lecturers should also select instructional strategies that can promote research, problem-solving, and reflect a real-life application of cost accounting concepts and principles especially when planning instruction on labour remuneration, materials procurement and storage of stock, budgeting and budgetary control etc. In addition to instructional planning, accounting lecturers should be effective in selecting instructional resources that can help them achieve set instructional goals.

Instructional resources are tools that make teaching less difficult and tiring and enhance students' ability to understand what is being taught with ease. Rwehumbiza (2016) defined instructional resources as physical tools that facilitate instruction as auxiliary tools in the form of text, visual or audio media which can be in print and in digital format. In the view of Fafunwa

in Olawale (2013) instructional resources are materials of visual, audio and audio-visual categories that assist in making concepts abstracts and ideas concrete in the teaching process. They are materials which a lecturer employs in supplementing his teachings (Adeniyi, 2001). In the teaching of cost accounting, accounting lecturers are encouraged to use instructional resources such as chalkboard, charts, models, overhead projectors, films, television, and computers help students grasp the content being taught (Federal Republic of Nigeria, FRN 2004). Other instructional resources the lecturer can use to improve the teaching of cost accounting include: "textbooks, job cost sheet, bank statements, cardboard illustrations, payment vouchers, receipts, invoices, waybills, promissory notes, debit and credit notes, samples of final accounts of organisations among others (Kwarteng, 2014 & Rwehumbiza, 2016). Huffaker (2016) postulated that multimedia resources such as video, sound clips, images, interactive games, interactive whiteboard, PowerPoint, accounting worksheets, spreadsheets, bulletin board are good instructional resources accounting lecturers can integrate for effective teaching of cost accounting. But it is one thing to have instructional resources, and another to use them appropriately and effectively to achieve educational goals. Therefore, accounting lecturers should be able to apply instructional resources strategies wisely so as to achieve desired learning outcomes. Some of the strategies include: using job cost card to enrich students understanding of job and batch costing, presenting a sample of cost sheet to show students how it can be used to compare future jobs, using a prototype of company ledger to demonstrate how accountants prepare different process costing in manufacturing companies, demonstrating how to calculate unit, marginal and total costs, variance analysis, break-even-point and margin of safety using excel spreadsheet, and using calvados games in teaching standard, contract and process cost among others (Kwarteng, 2014 & Rwehumbiza, 2016). In addition to instructional planning and careful selection of instructional resources strategies, an accounting lecturer should be effective in instructional delivery.

Instructional delivery is the various methods adopted by a lecturer in order to transfer learning during instruction. Bukar, Bello, and Ibi (2016) viewed instructional delivery as the bridge between understanding and assimilation of knowledge. It involves all the approaches and procedures which a lecturer employs to make the teaching of a lesson unit interesting, and goal oriented (Saba, Ma'aji & Tsado, 2012). To improve the teaching of cost accounting, NCCE Minimum Standard (2012) advised that accounting lecturers should put theory into practice by applying diverse teaching methods and strategies while delivering a unit of a lesson so that students can acquire the necessary skills that can make them employable on graduation. The author also recommended that lecturers should emphasize learning by doing. Accounting

lecturers can improve the teaching of cost accounting by applying the following instructional strategies: using demonstrations, setting aside question-answer sessions during lecture, using discussions approach, introducing visual and computer based instructions, debates, cooperative learning, role playing, problem-based learning, simulations, group learning, organising quizzes on lecture material, teamwork, online teaching, field works as well as internships (AICPA, 2004 & NCCE, 2012). However, it is important to note that effective application of instructional resources strategies during instructional delivery can make learning ease, but this can only be achieved if class management strategies are adequately employed by the lecturer.

Class management is the process of ensuring calmness and tranquility during the lecture so that the lecturer may achieve the set instructional objectives. Weimer (2016) defined class management as the art of creating a positive learning environment by developing proactive ways to prevent problems from occurring during teaching and learning process. The author emphasized that class management is much more than mere administering corrective measures and punishment when a student misbehaves. It consists of actions or tasks undertaken by a lecturer so as to create a conducive learning environment that promotes academic and social-emotional learning, (Evertson & Weinstein, 2006; Bear, 2008). To improve the teaching of cost accounting, accounting lecturers should provide actionable strategies that can promote healthy and positive learning environment (Weimer, 2016). Such strategies according to Weimer (2016) include: careful organizing of the physical lecture environment, establishing rules and routines that will guide students' behaviours and attitudes during lecture, creating teacher-students relationship, enforcing discipline in the class, reacting calmly to students' disruptive behaviours so as to gain their attention back as well as moving around the lecture room to check if students are following properly especially if instruction involves calculations etc. Furthermore, to class management, an accounting lecturer should conduct an evaluation of instructions and students' achievement using appropriate instructional evaluation strategies.

Evaluation is the process of examining the instructions delivered during teaching and learning process, so as to make a constructive judgment on its value, and to determine the extent to which instructional objectives were met. Instructional evaluation according to Bunson (2012) is the careful consideration of the instruction delivered by the lecturer so as to make a judgment whether the set objectives were achieved according to purpose i.e. as stated in the instructional planning. The author noted that evaluation process is in the continuum; it starts from the instructional planning stage with the development of an evaluation plan and continues until the end of the cycle of the teaching and learning process. According to Obi (2005), instructional evaluation is majorly concerned with determining the congruence between

students' performance and objectives. It involves collecting feedback for lecturers' improvement, ascertaining the extent to which instructional objectives were achieved, finding out the strength and weaknesses of the students, and providing general performance information to all the interest groups e.g. school management, teachers, students, parents etc. (The Regents of the University of Michigan, 2016). Bunson (2012) postulated that instructional evaluation is done using valid and reliable tests to determine students' performance and weaknesses. Deme in Jayaprakash (2005) postulated that accounting lecturers can promote students' performance in cost accounting by using open book assignment to enhance students understanding of variance analysis and decision analysis; using oral evaluation method and making sure that all the students responded to the questions, among others. Literature has shown that good strategies can help in improving the teaching of cost accounting. However, some studies have been conducted in the area of accounting skills improvement needs of accounting lecturers but no research has to be conducted to determine the strategies for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria which is the thrust of this study.

Statement of the Problem

Accounting contributes to the economic growth of any nation. Accounting courses at the National Certificate in Education (NCE) level are designed to contribute to the nation's economic development and growth through training and production of quality business teachers who will be employed to teach pre-vocational business courses, business studies, and bookkeeping at the primary and junior secondary school levels. Such individuals can also be employed in the public sectors of the nation's economy. Unfortunately, these objectives have not yet been actualized most especially when one looks at the overall quality of accounting education graduates from Colleges of Education.

Over the years, students' performance in cost accounting has been grossly poor. A recent survey on students' performance in the course from the Universidade Estadual de Maringa showed a varying mean failure rate of 43.41% to 41.83% between 2008 and 2013 academic sessions; while in 2009 in Universidade Estadual de Londrina the failure rate was 27.78% and 28.89% for the nighttime and daytime courses respectively (Rissi & Marcondes, 2011; Borges, et al. 2014). Similarly, students' performance records from the seven public Colleges of Education in South-East, Nigeria for 2011/12, 2012/13, 2013/14, 2014/15, and 2015/16 academic sessions showed a gross poor performance in cost accounting. Take for instance, in 2011/12 academic session an overall figure of 1052 students were admitted into Business Education in the 7 Colleges of Education, out of which 434 students majored in

accounting and only 232 students had complete passes in cost accounting representing 53.45 percent of the population while 203 students failed the course representing 47.55 percent. (See figure 1 below).
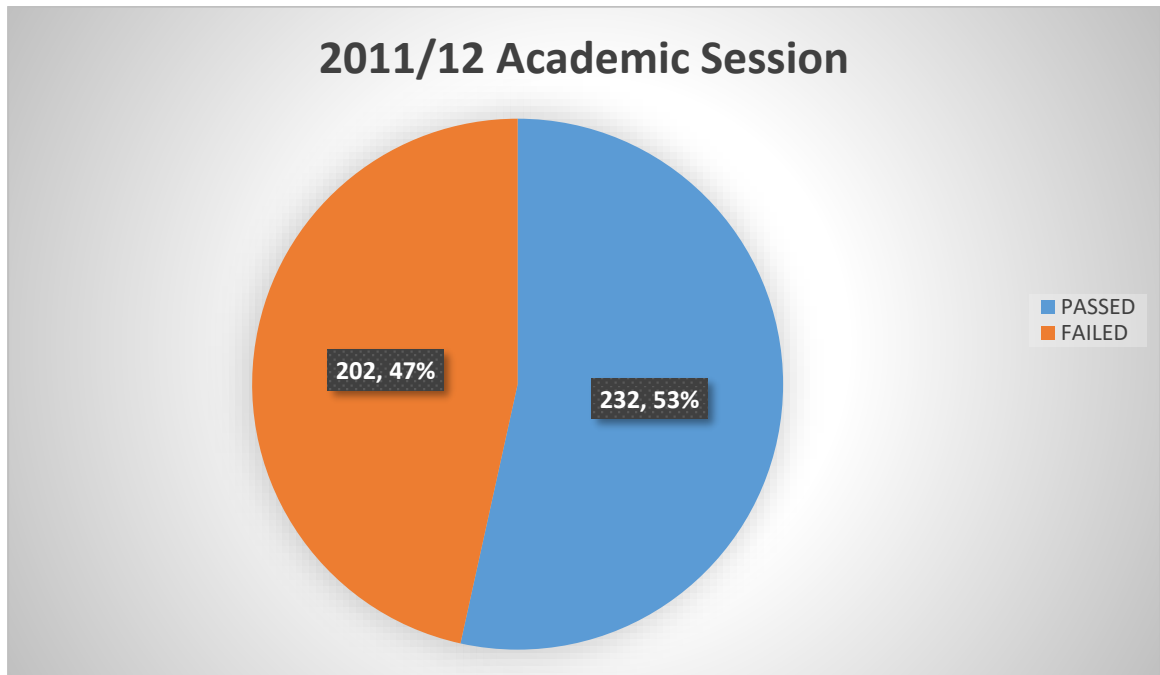
Fig. 1: A bar chart representing the students' performance in cost accounting for 2011/12 academic sessions for the 7 colleges of education.

Again, the record showed an overall entry figure of 5,476 students admitted into Business Education of the 7 institutions between 2011/12 – 2015/16 academic session, within the same academic sessions, out of which 2,757 students majored in accounting with 1,863 complete passes representing 67.57% and 994 failures representing 32.43% of the population (See figure 2 below).
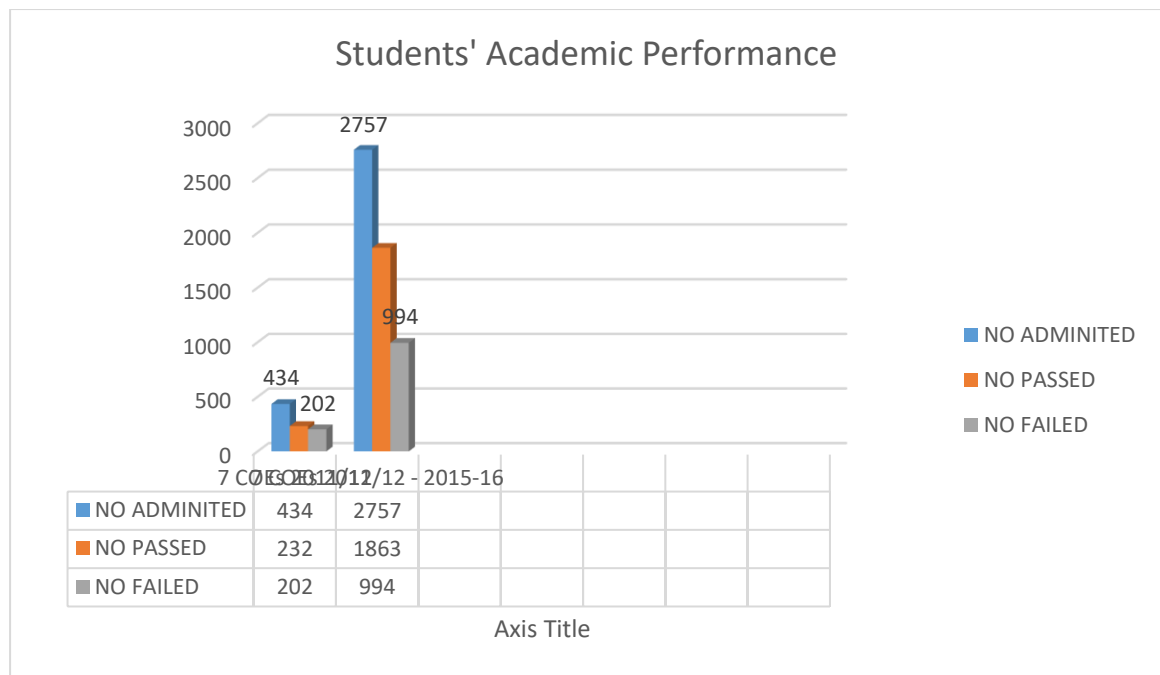
Fig. 2: A histogram representing the students' performance in cost accounting for 2011/12, and between 2011/12 – 2015/16 academic sessions for the 7 colleges of education.

The high failure rate of students in cost accounting has become a source of concern in the academic world and many researchers are investigating to find out the causes and how the problem can be ameliorated. Some of the reasons highlighted include lecturers' attitudes and lack of dedication to instructional processes, poor instructional planning, and wrong selection of instructional resources, poor instructional delivery, and evaluation, as well as poor class management strategies. Other causes include students' lack of interest and their notion that cost accounting is a complex course and involves a lot of calculations and several details of costing methods.

The failure of the accounting lecturers to inculcate the required knowledge and skills to accounting students negates the NCCE vision of producing quality manpower in accounting education and has also contributed to a high rate of unemployment among the NCE graduates in Nigeria. Most employers of labour frown on employing NCE accounting graduates because they believed that the students do not possess the emerging skills required for the modern accounting jobs. However, the literature has revealed that skill improvement needs of accounting lecturers can lead to an improved students' academic performance, but it has not been established that instructional strategies can improve students' performance in cost accounting in Colleges of Education in South-East, Nigeria. Hence, the need to determine the strategies for improving the teaching of cost accounting in Colleges of Education in South-

East, Nigeria. The main purpose of this study is to determine the strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Research questions.

The following research questions were formulated to guide the study:

1. What are the instructional planning strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria?

2. What are the instructional resources strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria?

3. What are the instructional delivery strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria?

4. What are the class management strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria?

5. What are the instructional evaluation strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria?

Hypotheses

The following null hypotheses formulated to guide the study were tested at 0.05 level of significance:

Ho_1: There is no significant difference between the mean responses of accounting lecturers in federal and state universities on the instructional planning strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Ho_2: There is no significant difference between the mean responses of accounting lecturers in federal and state universities on the instructional resources strategies required for improving

the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Ho_3: There is no significant difference between the mean responses of accounting lecturers in federal and state universities on the instructional delivery strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Ho_4: There is no significant difference between the mean responses of accounting lecturers in federal and state universities on the class management strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Ho_5: There is no significant difference between the mean responses of accounting lecturers in

federal and state universities on the instructional evaluation strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Methodology

Design of the Study

The study adopted descriptive survey research design. According to Osuala (2004), descriptive survey research helps the researcher to identify present conditions, present needs and information on which to base sound decisions. The author further noted that descriptive survey research deals on people's opinion, their beliefs, attitudes, norms, motivation and behaviour. Descriptive survey is considered suitable for this study because it will help the researcher to obtain information from the respondents on the strategies for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Area of the Study

The study was carried out in the public Colleges of Education in South-East, Nigeria that are offering Business Education programme with accounting option. The colleges include: Enugu State College of Education (Technical), Enugu; Federal College of Education, Eha-Amufu, Enugu State; Federal College of Education (Technical), Umunze, Anambra State; Nwafor Orizu College of Education, Nsugbe, Anambra State; Ebonyi State College of Education, Ikwo; Alvan Ikoku Federal College of Education, Owerri Imo State and Abia State College of Education (Technical), Arochukwu. South-East, Nigeria consist of five Igbo speaking states, namely: Enugu, Anambra, Ebonyi, Imo and Abia State. During the colonial era, the South East was among the then Eastern Nigeria from which Rivers, Cross Rivers and Bayelsa States were carved out, thus, leaving the five major Igbo speaking states which now make up the South East States. The choice of this area was based on the fact that South-East Nigeria has many Colleges of Education offering Business Education (Accounting option) with a commensurable annual NCE graduate turnout with an alarming evidence of poor performance of the students in cost accounting. This situation results that many of the graduates enter the labour market without the required cost accounting skills, thus making it difficult for them to be employed by the employers of labour.

Population for the Study

The population for the study consist of 123 accounting lecturers comprising of 53 accounting lecturers from the federal and 70 accounting lecturers from State Universities in South-East, Nigeria (Heads of Departments of Business Education and Accountancy of each

of the universities**).** The accounting lecturers were chosen for the study because they are the ones teaching cost accounting in universities and know the strategies required for improving the teaching of the course.

Sample and Sampling Technique

No sample was drawn since the population is small and manageable. Therefore, the entire population were used for the study. Uzoagulu (2011) noted that an entire population can be studied, if it is of a manageable size.

Instrument for Data Collection

A structured questionnaire entitled, "Strategies for Improving the Teaching of Cost Accounting Questionnaire, "(SFITCAQ)" was used for collecting of data from the respondents. The questionnaire items were generated based on the information gathered from the review of related literature by the researcher. The instrument which contains 100 items was divided into two parts; I and II. Part I contained items designed to obtain personal information about the respondents. Part II was further divided into five sections (A-E) in line with the specific purposes of the study. Section A contains 21 items (1-21) and was designed to determine instructional planning strategies for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Section B contains 17 items (22-38) which sought respondents' opinions on the instructional resources strategies required for improving the teaching of cost accounting in Colleges of Education in South East, Nigeria. Section C contains 21 items (39-59) designed to elicit information on instructional delivery strategies for improving the teaching of cost accounting in Colleges of Education in South East, Nigeria. Section D sought for information on class management strategies for improving the teaching of cost accounting in Colleges of Education in South East, Nigeria and it contained 25 items (60-84). Finally, Section E sought for information on evaluation strategies for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria and it contained 16 items (85-100). The section A-E was structured on a five Likert point scales with options as follows:

Options		Values
Strongly Agree	(SA)	= 5
Agreed	(A)	= 4
Undecided	(UD)	= 3
Disagree	(DA)	= 2
Strongly Disagree	(SD)	= 1

Validation of the Instrument

The structured questionnaire was face-validated by three experts from the Department of Business Education, University of Nigeria, Nsukka. Uzoagulu (2011) noted that face validation judges at the face value the appropriateness of a measuring instrument. The experts were provided with the research topic, purpose of the study, the research questions and hypotheses to be tested. They were requested to assess the instruments to ensure clarity, relevance, and appropriateness in relation to the questionnaire items. The validates' corrections, suggestions and recommendations were integrated into the modified final copy of the questionnaire and was used for data collection.

Reliability of the Instrument

The reliability of the questionnaire was determined using Cronbach Alpha reliability method. Twenty questionnaire were administered to 20 accounting lecturers in universities in South-South Nigeria. These respondents were not part of the population for the study. The data collected were used to compute the reliability coefficient of the instrument using Statistical Package for Social Science (SPSS). Cronbach Alpha coefficient of 0.79 was obtained for instructional planning, 0.91, for instructional resources, 0.82 for instructional delivery, 0.84 for classroom management, while 0.88 was obtained for instructional evaluation strategies. The overall reliability index was 0.83 indicating that the instrument has a high reliability. Universities in South-South were chosen as the area for the test of reliability because South-South has similar culture and educational characteristics with the area of study.

Method of Data Collection

The questionnaire "(SFITCAQ)" was personally administered by the researcher with the help of five research assistants. All the research assistants were briefed on how to properly administer and retrieved the instrument. This facilitated the administration and collection of the completed copies of the questionnaire from the respondents. The choice of the research assistants was to enhance timely distribution, collection as well as to ensure high return rate of the questionnaire. Out of the 8 public universities used, the researcher administered and collected questionnaire from 2 institutions, while 5 research assistants covered one university each. A total of 84 questionnaires were distributed and all were fully collected representing 100% return.

Method of Data Analysis

The data collected were analysed using mean and standard deviation to answer the five research questions. The 'Real Limit of Numbers' were used to interpret the analyzed data as

follows: Strongly Agree (SA) = 4.50 – 5.00, Agreed (A) = 3.50 – 4.49, Undecided (UD) = 2.50 – 3.49, Disagree (DA) = 1.50 – 2.49, and Strongly Disagree (SD) = 0.50 – 1.49.

The upper limit of 3.00 on a five (5) point scale was used to determine if a strategy is required or not. Strategies with mean score 3.50 and above at 0.05 level of significance were considered as required while strategies with mean score below 3.50 were considered not required. The hypotheses were tested using t-test at 0.05 level of significance. Where the p-value was greater than 0.05 the null hypothesis was rejected but where p-value was less than 0.05 the null hypothesis was not rejected.

Results

Research Question 1:

What are the instructional planning strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria?

Table 1

Mean and standard deviation ratings of the respondents on the instructional planning strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria   **N = 119**

S/N	Item Statement	$\overline{X}$	SD	Remark
	Instructional Planning Strategies			
1	Dividing the syllabus into scheme of work and units of plan in accordance to the number of weeks in a semester.	4.73	.80	SA
2	Planning the units of lesson and breaking them into distinct lessons.	4.36	.81	"
3	Selecting an appropriate and balanced student-and teacher-centered instructional strategies.	4.53	.68	"
4	Selecting the right instructional contents.	4.37	.72	"
5	Identifying appropriate curriculum and teaching strategies to address students' needs in cost accounting.	4.78	.74	"
6	Involving students in instructional planning.	4.77	.75	"
7	Selecting learning activities that can challenge and engage students effectively e.g. in teaching job and batch costing, students can be asked to develop customer order, internal production order etc.	4.36	.84	"
8	Involving students in establishing course objectives.	4.47	.83	"
9	Planning team teaching for lecturers so as to develop scoring guides that can assist for quality student activities	4.42	.64	"
10	Planning lessons that can be delivered within the time allocated for the course.	4.41	.61	"
11	Planning a pre-test to determine learners' entering behavior.	4.69	.77	"
12	Selecting appropriate instructional methods to meet the students learning styles e.g. demonstration, lecture, etc.	4.56	.78	"
13	Planning individualized instruction that can meet each student's learning needs	4.65	.66	"

14	Describing in clear terms during planning the cost accounting skills the students are meant to learn.	4.64	.65	"
15	Finding out what the students already know about a subject matter while planning the lesson.	4.65	.56	"
16	Devising instructional procedures that will help to achieve objectives as stated in the lesson plan.	4.50	.52	"
17	Developing assessment instruments that will be used to determine if instructional procedures worked or not.	4.49	.69	"
18	Deciding the kind of questions that will stimulate group discussion and paraphrasing them in a manner they can be asked in different ways.	4.89	.66	"
19	Organizing approaches to students presentations and debates on real life contents relating to costing in manufacturing firms.	4.35	.73	"
20	Planning for a general revision before the examination.	4.29	.72	"
21	Planning to stimulate students' interest in learning difficult concepts like variance analysis, marginal costing etc. using short video clip.	4.34	.75	"
	Cluster Mean and Standard Deviation	**4.54**	**.71**	**SA**

Key: X = Mean; SD = Standard Deviation; SA = Strongly Agree; A = Agree.

Table 1 presented the mean ratings of respondents on instructional planning strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. The 21 items had mean values ranging from 4.29 – 4.89 which are above the real limit of 3.0 indicating positive that the identified strategies can be used to improve the teaching of cost accounting in Colleges of Education. The cluster grand mean showed 4.54 indicating that all the respondents strongly agreed that the 21 identified strategies are required for improving the teaching of cost accounting. The standard deviation values for the entire 21 items ranged from 0.52 – 0.84, revealed that the respondents were close to one another in their opinions thus indicating that the respondents are not far from the mean.

Research Question 2

What are the instructional delivery strategies required for improving teaching of cost accounting in Colleges of Education in South-East, Nigeria?

Table 2:

Mean and standard deviation ratings of the respondents on the instructional Delivery strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria N = 119

S/N	Item Statement	$\overline{X}$	SD	Remark
	Instructional Delivery Strategies:			
1	Using job cost card to enrich students understanding of job and batch costing	4.20	.74	SA
2	Presenting a sample of cost sheet to show students how it can be used to compare future jobs.	4.57	.74	"

3	Using a prototype of company ledger to demonstrate how accountants prepare different process costing in manufacturing companies.	4.36	.69	"
4	Making ICT tools essential requirement for teaching cost accounting.	4.36	.66	"
5	Demonstrating how to calculate unit, marginal and total costs using excel spreadsheet.	4.51	.77	"
6	Demonstrating to students how to use excel spreadsheet to calculate variance analysis, break-even-point and margin of safety.	4.42	.89	"
7	Using calvados games in teaching standard, contract and process cost.	4.50	.73	"
8	Using online budgeting worksheet to enrich students' knowledge and to increase their skills in budget and budgetary control.	4.34	.73	"
9	Using interactive whiteboard to increase lecturer-students' interactions and to enrich students' understanding of abstract concepts by engaging their attentions using IWB's animations features.	4.40	.70	"
10	Saving lecture notes on interactive whiteboard and possibly burning them into CDs or sending them as email attachments for stu1dents to download and re-play over time.	4.50	.74	"
11	Using online accounting resources like crossword puzzle and calvados game to help students understand difficult cost accounting concepts like standard/activity based costing, relevant costs for decision making and transfer pricing.	4.30	.87	"
12	Using flash cards in teaching some accounting variables like inventory management and control.	4.38	.86	"
13	Using accounting coach PRO and other online accounting websites to introduce accounting students to modern cost accounting practices.	4.51	.74	"
14	Using video clips to demonstrate real-world costing, job and batch process as obtainable in manufacturing industries.	4.49	.80	"
15	Using PowerPoint to sustain students' interest and to help them overcome the monotony of the conventional chalk/marker board instructional approach.	4.50	.87	"
16	Making modern cost accounting textbooks a prerequisite for student's entrance into cost accounting lectures.	4.28	.86	"
17	Bring to class real-world business forms and financial statements, variance analysis models to bridge the gap between theory and real-world costing practices	4.30	.73	"
	Cluster Mean and Standard Deviation	**4.41**	**0.77**	**SA**

Key: X = Mean; SD = Standard Deviation; SA = Strongly Agree; A = Agree.

Table 2 presented the mean ratings of respondents on instructional delivery strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. The 21 items had mean values ranging from 4.20 – 4.57 which are above the real limit

of 3.0 indicating positive that the identified strategies can be used to improve the teaching of cost accounting in Colleges of Education. The cluster grand mean showed 4.41 showing that all the respondents strongly agreed that the 21 identified strategies are required for improving the teaching of cost accounting. The standard deviation values for the entire 17 items ranged from 0.66 – 0.89, revealed that the respondents were close to one another in their opinions thus indicating that the respondents are not far from the mean.

Research Question 3

What are the instructional resources strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria?

Table 3:

Mean and standard deviation ratings of the respondents on the instructional resources strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria N = 119

S/N	Item Statement Instructional Delivery Strategies:	$\overline{X}$	SD	Remark
1	Introducing instruction with enthusiasm and focusing on the planned objectives starting from the highest preference order.	4.18	0.56	A
2	Using student-centered instructional delivery strategy to promote students' interests, needs, abilities and learning styles e.g. asking students to identify their personal incomes and expenses and to develop their own monthly budget.	4.57	0.50	SA
3	Using self-reflective analysis like assigning of text readings to students during instructional delivery on methods of inventory analysis.	4.36	0.48	A
4	Using role play during instructional delivery on job and batch costing.	4.36	0.48	"
5	Forming students into groups for a debate, presentation, or problem-based analysis when teaching decision analysis and contract costing in cost accounting.	4.51	0.50	SA
6	Using tutorial approach during instructional delivery on costing methods.	4.29	0.64	A
7	Presenting learning activities that are related to the planned lesson and carefully monitoring if students are following.	4.50	0.52	SA
8	Facilitating instead of teaching particularly during group activities.	4.34	0.53	A
9	Summarizing students' ideas in a coherent manner at the end of the tutorial and allowing students to apply what they learnt to solve problems during lectures.	4.39	0.52	A
10	Planning group project strategy to stimulate students' interest and promote their interaction when teaching job/batch costing, allocation and absorption of manufacturing overhead.	4.50	0.55	SA

11	Introducing a lesson by presenting real-world problems associated to cost accounting and working with the students to get the solutions.	4.30	0.56	A
12	Using intragroup problem-solving strategy	4.39	0.54	"
13	Dividing the class into small groups of students and charging them to develop alternative solutions to a problem that was solved in the intragroup.	4.51	0.55	SA
14	Allowing students to use individual problem-solving strategy identified in intragroup and intergroup activities to solve problems individually.	4.49	0.55	A
15	Using project strategy to guide students in solving real-life accounting problems e.g. engaging them in a demo manufacturing process so as to gain understanding of various cost elements	4.50	0.52	SA
16	Provide a short and attainable specific learning objective for each lesson.	4.28	0.51	A
17	Using concept mapping in teaching difficult concepts such as standard cost, variance analysis and cost-volume-profit analysis.	4.30	0.50	A
18	Making instructions and explanations clear, detailed and specific during instructional delivery.	4.45	0.53	A
19	Eliciting students' level of understanding by asking many questions and ensure that every student gives an answers.	4.35	0.51	A
20	Using peer tutoring by administering a difficult quiz to the students and afterwards form them into groups according to their performances in the quiz.	4.43	0.51	"
21	Using active learning instructional strategy when teaching budget and budgetary control e.g. asking students to develop their weekly budgets.	4.38	0.50	"
	Cluster Mean and Standard Deviation	**4.40**	0.53	**A**

Key: X = Mean; SD = Standard Deviation; SA = Strongly Agree; A = Agree.

The data presented in Table 3 showed that the 23 items identified as instructional resources strategies had mean values ranging from 4.18 – 4.57 which are above the real limit of 3.0 indicating that the respondents agreed that the strategies are required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. The standard deviation values for the entire 23 items ranged from 0.48 – 0.64. This indicates that the respondents were close to one another in their opinion and that their responses are not far from the mean.

Research Question 4

What are the class management strategies required for improving teaching of cost accounting in Colleges of Education in South-East, Nigeria?

Table 4:

Mean and standard deviation ratings of the respondents on the class management strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria N = 119

S/N	Item Statement Instructional Class Management Strategies:	$\overline{X}$	SD	Remark
1	Establishing rules, class norms, instructional goal and expectations as well as consequences at the beginning of a semester.	4.38	0.49	A
2	Monitoring and enforcing the rules and procedures established but focusing on achieving instructional goals.	4.29	0.61	"
3	Reacting calmly to students' disruptive behaviours so as to gain their attention back.	4.47	0.52	"
4	Giving encouraging responses like nodding and smiling when necessary.	4.43	0.5	"
5	Arranging lecture room in a way that will support diverse instructional strategies.	4.34	0.49	"
6	Making eye contact and observing nonverbal responses from students to know if they are following or not.	4.37	0.5	"
7	Arranging instructional resources before class and other facilities for easy access.	4.30	0.51	"
8	Being selective in punishing students' misbehaviour i.e. finding out if the cause of the misbehavior is reasonable or not.	4.43	0.55	"
9	Allowing students to settle down quietly before instructional delivery.	4.45	0.53	"
10	Capturing students' interest in the subject matter by developing an activity to engage them as soon as they enter the classroom.	4.23	0.63	"
11	Understanding the power of day 1 i.e. knowing that students are motivated and are willing to attend lecturers that they had good impressions on the first day.	4.40	0.67	"
12	Establishing simple routines for collecting of students' assignments, projects and other materials assessment instrument.	4.46	0.52	"
13	Showing interest in the course content and being enthusiastic over class project.	4.29	0.61	"
14	Adopting cooperative learning class management strategy that involves splitting the class into small groups of three to four students who will work together.	4.34	0.48	"
15	Rewarding also those who answered questions and contributed well in group discussion.	4.23	0.42	"
16	Being genuine and sincere when praising or rewarding students.	4.46	0.5	"

17	Focusing more on the positive behaviours and shunning negative attitudes of students so as to meeting their attentions needs during lecture.	4.41	0.49	"
18	Moving around the lecture room to check if students are following properly especially if instruction involves calculation.	4.25	0.61	"
19	Being firm and effective when giving instructions.	4.22	0.41	"
20	Talking directly to students and call them by their names as an act of showing respect and courtesy to them.	4.39	0.49	"
21	Making sure that all the students have the necessary materials like textbook, workbook etc. during lecturers.	4.40	0.49	"
22	Identifying students' talents, interest, strength and weakness and device a way to help them learn better.	4.45	0.53	"
23	Spreading questions evenly in the class.	4.50	0.50	SA
24	Asking direct and simple questions	4.55	0.50	"
25	Answering questions from students only when you have correct answers otherwise postpone.	4.50	0.50	"
	Cluster Mean and Standard Deviation	**4.38**	**0.52**	**A**

Key: X = Mean; SD = Standard Deviation; SA = Strongly Agree; A = Agree.

The data presented in Table 4 showed that the 25 items identified as class management strategies had mean values ranging from 4.23 – 4.55 which are above the real limit of 3.0 indicating that the all the respondents agreed that the identified strategies are required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. The standard deviation values for the entire 25 items ranged from 0.41 – 0.67. This indicates that the respondents were close to one another in their opinion and that their responses are not far from the mean.

Research Question 5

What are the instructional evaluation strategies required for improving teaching of cost accounting in Colleges of Education in South-East, Nigeria?

Table 5:

Mean and standard deviation ratings of the respondents on the instructional evaluation strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria N = 119

S/N	Item Statement	$\overline{X}$	SD	Remark
	Instructional Evaluation Strategies:			
1	Using pre-test technique to determine the amount of knowledge and skills students already possess.	4.22	0.42	A
2	Using peer evaluation strategy to check students understanding of personal budgets.	4.39	0.49	"
3	Using open book assignment to enhance students understanding of variance analysis and decision analysis.	4.40	0.49	"

4	Using oral evaluation method and making sure that all the students responded to the questions on contract costing and process costing terminologies	4.45	0.53	"
5	Giving a take home or class assignment at the end of each topic.	4.5	0.50	SA
6	Engage students in project implementation on cash and master budget.	4.55	0.49	"
7	Using group and individual presentations or reports to assess students' abilities and skills as they carry out the assignment, projects or group task.	4.50	0.50	"
8	Using students to evaluate themselves e.g. students asking questions after a presentation by group or individuals and scoring them.	4.3	0.46	A
9	Giving regular feedbacks to the students, and management when necessary about students' performance.	4.52	0.53	SA
10	Creating question and answer sessions to ensure that every student gives an answer in order to evaluate their progress.	4.24	0.45	A
11	Administering quiz at intervals to ensure that students remember what they learnt over time.	4.48	0.57	"
12	Giving students class task that require the application of web tools to develop their understanding of costing terminologies.	4.30	0.50	"
13	Constructing a valid test or assignment and posting them online using moodlecloud, Edmodo or blackboard for students to attempt.	4.47	0.53	"
14	Giving students test to use excel and other graphing calculators in solving cost accounting problems like variance analysis, break-even point, margin of safety etc.	4.11	0.56	"
15	Giving students assignment on computer simulation on cost centers, batch costing, material pricing and stock valuation.	4.58	0.50	SA
16	Administering online tests/examination to students so as to expose them to modern ICT accounting practices.	4.26	0.46	A
	Cluster Mean and Standard Deviation	**4.39**	**0.50**	A

Key: X = Mean; SD = Standard Deviation; SA = Strongly Agree; A = Agree.

The data presented in table 5 showed that all the 16 instructional evaluation strategies had their mean ratings from 4.11 – 4.58 which are above the real limit of 3.0 indicating that all the respondents agreed with the items as strategies that could be used in improving the teaching of Cost Accounting in Colleges of Education in South-East, Nigeria. The standard deviation for the 16 items ranged from 0.52– 0.57. This showed that, the respondents were close to one another in their opinions, and that their responses are not far from the mean.

Testing of Hypotheses

Ho_1: There is no significant difference in the mean responses of accounting lecturers in federal

and state universities in South-East, Nigeria on the instructional planning strategies required for improving teaching of cost accounting in Colleges of Education in South East, Nigeria.

Table 6:

t-test Analysis of the mean ratings of accounting lecturers in federal and state universities on the instructional planning strategies required for improving the teaching of cost accounting in Colleges of Education.

S/NO	Source	N	Group	$\overline{X}$	SD	Df	t-cal	P-value.	Rem.
1	Dividing the syllabus into scheme of work and units of plan in accordance to the number of weeks in a semester.	55 64	Federal State	4.35 4.50	.48 .50	117	-1.71	.091	NS
2	Planning the units of lesson and breaking them into distinct lessons.	55 64	Federal State	4.36 4.36	.49 .48	117	.048	.962	NS
3	Selecting an appropriate and balanced student-and teacher-centered instructional strategies.	55 64	Federal State	4.45 4.59	.50 .56	117	-1.42	.157	NS
4	Selecting the right instructional contents.	55 64	Federal State	4.40 4.34	.60 .51	117	.554	.580	NS
5	Identifying appropriate curriculum and teaching strategies to address students' needs in cost accounting.	55 64	Federal State	4.40 4.20	.53 .44	117	2.206	.029	S
6	Involving students in instructional planning.	55 64	Federal State	4.25 4.47	.44 .50	117	-2.45	.016	S
7	Selecting learning activities that can challenge and engage students effectively e.g. in teaching job and batch costing, students can be asked to develop customer order, internal production order etc.	55 64	Federal State	4.36 4.36	.49 .72	117	-.037	.970	NS
8	Involving students in establishing course objectives.	55 64	Federal State	4.42 4.52	.50 .50	117	1.058	.292	NS
9	Planning team teaching for lecturers so as to develop scoring guides that can assist for quality student activities	55 64	Federal State	4.42 4.42	.50 .49	117	-.040	.968	NS
10	Planning lessons that can be delivered within the time allocated for the course.	55 64	Federal State	4.38 4.44	.49 .53	117	-.591	.556	NS
11	Planning a pre-test to determine learners' entering behavior.	55 64	Federal State	4.47 4.13	.50 .63	117	3.288	.001	S
12	Selecting appropriate instructional methods to meet the students learning styles e.g. demonstration, lecture, etc.	55 64	Federal State	4.38 4.53	.49 .56	117	-1.53	.128	NS
13	Planning individualized instruction that can meet each student's learning needs.	55 64	Federal State	4.42 4.56	.49 .56	117	-1.48	.143	NS
14	Describing in clear terms during planning the cost accounting skills the students are meant to learn.	55 64	Federal State	4.36 4.50	.49 .50	117	-1.50	.137	NS
15	Finding out what the students already know about a subject matter while planning the lesson.	55 64	Federal State	4.44 4.28	.50 .58	117	1.554	.123	NS
16	Devising instructional procedures that will help to achieve objectives as stated in the lesson plan.	55 64	Federal State	4.27 4.33	.49 .54	117	-.585	.560	NS
17	Developing assessment instruments that will be used to determine if instructional procedures worked or not.	55 64	Federal State	4.40 4.56	.53 .59	117	-1.57	.118	NS
18	Deciding the kind of questions that will stimulate group discussion and paraphrasing them in a manner they can be asked in different ways.	55 64	Federal State	4.42 4.36	.57 .55	117	.576	.566	NS
19	Organizing approaches to students	55	Federal	4.45	.50	117	2.175	.032	S

	presentations and debates on real life contents relating to costing in manufacturing firms.	64	State	4.27	.45				
20	Planning for a general revision before the examination.	55	Federal	4.38	.59	117	1.647	.102	NS
		64	State	4.22	.49				
21	Planning to stimulate students' interest in learning difficult concepts like variance analysis, marginal costing etc. using short video clip.	55	Federal	4.38	.53	117	.879	.381	NS
		64	State	4.30	.52				
	Overall cluster	**55**	**Federal**	**4.39**	**.087**	**117**	**-.151**	**.880**	**NS**
		64	**State**	**4.39**	**.093**				

Key: N= number, $\overline{X}$= Mean of the accounting lecturers in the federal and state universities in South-East, Nigeria, Groups = federal and state universities; SD = Standard Deviation of the accounting lecturers in the federal and state universities; Df = degree of freedom; P-value = significance level (2 tailled); S= significant; NS= Not Significant

The t-test analysis on hypothesis one presented in Table 6 above showed the result of the means, the standard deviation, t-calculated, degree of freedom and the associated probability value (p-value) of the first cluster. The result showed an overall probability value of .880 which is greater than the 0.05 level of significance that was set to test the hypothesis. Therefore, the null hypothesis of no significant difference in the mean responses of the accounting lecturers in federal and state universities in South-East, Nigeria on the instructional planning strategies required for the improvement of the teaching of cost accounting is accepted.

Ho₂: There is no significant difference in the mean responses of accounting lecturers in federal and state universities in South-East, Nigeria on the instructional resources strategies required for improving the teaching of cost accounting in Colleges of Education in South East, Nigeria.

Table 7:

t-test Analysis of the mean ratings of accounting lecturers in federal and state universities on the instructional resources strategies required for improving the teaching of cost accounting in Colleges of Education.

S/NO	Source	N	Group	$\overline{X}$	SD	Df	t-cal	P-value.	Rem.
1	Using job cost card to enrich students understanding of job and batch costing	55	Federal	4.20	.45	117	.42	0.67	NS
		64	State	4.16	.65				
2	Presenting a sample of cost sheet to show students how it can be used to compare future jobs.	55	Federal	4.44	.50	117	-2.8	0.01	NS
		64	State	4.69	.47				
3		55	Federal	4.36	.49	117	.048	0.96	NS

	Using a prototype of company ledger to demonstrate how accountants prepare different process costing in manufacturing companies.	64	State	4.36	.48				
4	Making ICT tools essential requirement for teaching cost accounting.	55	Federal	4.40	.49	117	.81	0.42	NS
		64	State	4.33	.47				
5	Demonstrating how to calculate unit, marginal and total costs using excel spreadsheet.	55	Federal	4.49	.50	117	-.44	0.66	S
		64	State	4.53	.50				
6	Demonstrating to students how to use excel spreadsheet to calculate variance analysis, break-even-point and margin of safety.	55	Federal	4.38	.56	117	-.73	0.47	S
		64	State	4.45	.50				
7	Using calvados games in teaching standard, contract and process cost.	55	Federal	4.47	.54	117	-.61	0.54	NS
		64	State	4.53	.50				
8	Using online budgeting worksheet to enrich students' knowledge and to increase their skills in budget and budgetary control.	55	Federal	4.38	.53	117	.71	0.68	NS
		64	State	4.31	.53				
9	Using interactive whiteboard to increase lecturer-students interactions and to enrich students' understanding of abstract concepts by engaging their attentions using IWB's animations features.	55	Federal	4.44	.50	117	.65	0.52	NS
		64	State	4.38	.52				
10	Saving lecture notes on interactive whiteboard and possibly burning them into CDs or sending them as email attachments for students to download and re-play over time.	55	Federal	4.35	.58	117	-3.02	0.76	NS
		64	State	4.64	.48				
11	Using online accounting resources like crossword puzzle and calvados game to help students understand difficult cost accounting concepts like standard/activity based costing, relevant costs for decision making and transfer pricing.	55	Federal	4.24	.61	117	-1.20	0.63	S
		64	State	4.36	.52				
12	Using flash cards in teaching some accounting variables like inventory management and control.	55	Federal	4.45	.57	117	1.45	0.85	NS
		64	State	4.31	.50				
13	Using accounting coach PRO and other online accounting websites to introduce accounting students to modern cost accounting practices	55	Federal	4.44	.54	117	-.41	0.16	NS
		64	State	4.59	.56				
14	Using video clips to demonstrate real-world costing, job and batch process as obtainable in manufacturing industries.	55	Federal	4.38	.56	117	-.96	0.65	NS
		64	State	4.58	.53				
15	Using PowerPoint to sustain students' interest and to help	55	Federal	4.42	.53	117	-.52	0.13	NS
		64	State	4.56	.50				

	them overcome the monotony of the conventional chalk/marker board instructional approach.							
16	Making modern cost accounting textbooks a prerequisite for student's entrance into cost accounting lectures.	55 64	Federal State	4.27 4.28	.53 .52	117	-.09	0.93	NS
17	Bring to class real-world business forms and financial statements, variance analysis models to bridge the gap between theory and real-world costing practices	55 64	Federal State	4.29 4.31	.50 .50	117	-.24	0.81	NS
	Overall cluster	**55** **64**	**Federal** **State**	**4.38** **4.41**	**.07** **.06**	**117**	**-.07**	**0.58**	**NS**

Key: *N*= number, X̄= Mean of the accounting lecturers in the federal and state universities in South-East, Nigeria, Groups = federal and state universities; SD = Standard Deviation of the accounting lecturers in the federal and state universities; Df = degree of freedom; P-value = significance level (2 tailled); S= significant; NS= Not Significant

Table 7 above presented the result of the mean, the standard deviation, degree of freedom, t-calculated, and the p-value of the responses of the accounting lecturers in federal and state universities on the instructional resources strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. The result showed an overall cluster t-calculated of -2.07 at 117 degree of freedom, and 0.58 p-value which is more than 0.05 level of significance that was set. This indicated that, there is no significant differences in the mean ratings of the accounting lecturers in the federal and state universities on the instructional resources strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. Therefore, the hypothesis of no significance difference is accepted.

Ho3: There is no significant difference in the mean responses of accounting lecturers in federal and state universities in South-East, Nigeria on the instructional delivery strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Table 8:

t-test Analysis of the mean ratings of accounting lecturers in federal and state universities on the instructional delivery strategies required for improving the teaching of cost accounting in Colleges of Education.

S/NO	Source	N	Group	X̄	SD	Df	t-cal	P-value.	Rem.
1	Introducing instruction with enthusiasm and focusing on the planned objectives starting from the highest	55 64	Federal State	4.20 4.16	.45 .65	117	.422	.674	NS

#		N		Mean	SD	df	t	p	Sig.
	preference order.								
2	Using student-centered instructional delivery strategy to promote students' interests, needs, abilities and learning styles e.g. asking students to identify their personal incomes and expenses and to develop their own monthly budget.	55	Federal	4.44	.50	117	-2.83	.005	S
		64	State	4.69	.47				
3	Using self-reflective analysis like assigning of text readings to students during instructional delivery on methods of inventory analysis.	55	Federal	4.36	.49	117	.048	.962	NS
		64	State	4.36	.48				
4	Using role play during instructional delivery on job and batch costing.	55	Federal	4.40	.49	117	.809	.420	NS
		64	State	4.33	.47				
5	Forming students into groups for a debate, presentation, or problem-based analysis when teaching decision analysis and contract costing in cost accounting.	55	Federal	4.49	.50	117	-.436	.664	NS
		64	State	4.53	.50				
6	Using tutorial approach during instructional delivery on costing methods.	55	Federal	4.42	.57	117	2.125	.036	S
		64	State	4.17	.68				
7	Presenting learning activities that are related to the planned lesson and carefully monitoring if students' are following.	55	Federal	4.47	.54	117	-.448	.655	NS
		64	State	4.52	.50				
8	Facilitating instead of teaching particularly during group activities.	55	Federal	4.38	.53	117	.713	.477	NS
		64	State	4.31	.53				
9	Summarizing students' ideas in a coherent manner at the end of the tutorial and allowing students to apply what they learnt to solve problems during lectures.	55	Federal	4.40	.53	117	.259	.796	NS
		64	State	4.38	.52				
10	Planning group project strategy to stimulate students' interest and promote their interaction when teaching job/batch costing, allocation and absorption of manufacturing overhead.	55	Federal	4.35	.58	117	-3.02	.003	S
		64	State	4.64	.48				
11	Introducing a lesson by presenting real-world problems associated to cost accounting and working with the students to get the solutions.	55	Federal	4.24	.61	117	-1.20	.234	S
		64	State	4.36	.52				
12	Using intragroup problem-solving strategy	55	Federal	4.45	.57	117	1.446	.151	NS
		64	State	4.31	.50				
13	Dividing the class into small groups of students and charging them to develop alternative solutions to a problem that was solved in the intragroup.	55	Federal	4.44	.54	117	-1.41	.162	NS
		64	State	4.58	.56				

#	Description	N	Groups	$\overline{X}$	SD	Df	t-cal	P-value	Remark
14	Allowing students to use individual problem-solving strategy identified in intragroup and intergroup activities to solve problems individually.	55 64	Federal State	4.38 4.58	.56 .53	117	-1.96	.052	NS
15	Using project strategy to guide students in solving real-life accounting problems e.g. engaging them in a demo manufacturing process so as to gain understanding of various cost elements	55 64	Federal State	4.42 4.56	.53 .50	117	-1.52	.131	NS
16	Provide a short and attainable specific learning objective for each lesson.	55 64	Federal State	4.27 4.28	.53 .52	117	-.089	.929	NS
17	Using concept mapping in teaching difficult concepts such as standard cost, variance analysis and cost-volume-profit analysis.	55 64	Federal State	4.29 4.31	.50 .50	117	-.235	.814	NS
18	Making instructions and explanations clear, detailed and specific during instructional delivery.	55 64	Federal State	4.45 4.45	.54 .53	117	.014	.989	NS
19	Eliciting students' level of understanding by asking many questions and ensure that every student gives an answers.	55 64	Federal State	4.38 4.33	.53 .51	117	.566	.572	NS
20	Using peer tutoring by administering a difficult quiz to the students and afterwards form them into groups according to their performances in the quiz.	55 64	Federal State	4.38 4.47	.53 .50	117	-.920	.360	NS
21	Using active learning instructional strategy when teaching budget and budgetary control e.g. asking students to develop their weekly budgets.	55 64	Federal State	4.42 4.34	.50 .51	117	.802	.424	NS
	Overall cluster	**55 64**	**Federal State**	**4.38 4.41**	**.08 .08**	**117**	**-1.79**	**.076**	**NS**

Key: N= number, $\overline{X}$= Mean of the accounting lecturers in the federal and state universities in South-East, Nigeria, Groups = federal and state universities; SD = Standard Deviation of the accounting lecturers in the federal and state universities; Df = degree of freedom; P-value = significance level (2 tailed); S= significant; NS= Not Significant.

Table 8 above showed the t-test result on hypothesis 4. The result shows the mean, the standard deviation, degree of freedom, t-calculated, and the p-value of the responses of the accounting lecturers in federal and state universities on the instructional delivery strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. The table revealed an overall cluster t-cal of -1.79 at 117 degree of freedom, and 0.76 p-value which is greater than 0.05 level of significance that was set. Therefore, the hypothesis of no significance difference is accepted. This implied that, the accounting lecturers in the federal and state universities have similar opinion on the instructional resources strategies

required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Ho4: There is no significant difference in the mean responses of accounting lecturers in federal, and state universities in South-East, Nigeria on the class management strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Table 9:

t-test Analysis of the mean ratings of accounting lecturers in federal and state universities on the class management strategies required for improving the teaching of cost accounting in Colleges of Education.

S/NO	Source	N	Group	$\overline{\mathrm{X}}$	SD	Df	t-cal	P-value.	Rem.
1	Establishing rules, class norms, instructional goal and expectations as well as consequences at the beginning of a semester.	55 64	Federal State	4.33 4.42	.47 .50	117	-1.06	.041	S
2	Monitoring and enforcing the rules and procedures established but focusing on achieving instructional goals.	55 64	Federal State	4.36 4.22	.52 .68	117	1.29	.173	NS
3	Reacting calmly to students' disruptive behaviours so as to gain their attention back.	55 64	Federal State	4.38 4.55	.53 .50	117	-1.75	.962	NS
4	Giving encouraging responses like nodding and smiling when necessary.	55 64	Federal State	4.30 4.53	.47 .50	117	-2.48	.002	S
5	Arranging lecture room in a way that will support diverse instructional strategies.	55 64	Federal State	4.51 4.19	.50 .43	117	3.75	.000	S
6	Making eye contact and observing nonverbal responses from students to know if they are following or not.	55 64	Federal State	4.30 4.42	.50 .50	117	-1.23	.220	S
7	Arranging instructional resources before class and other facilities for easy access.	55 64	Federal State	4.35 4.25	.55 .47	117	1.018	.021	S
8		55	Federal	4.44	.54	117	.144	.702	NS

	Being selective in punishing students' misbehaviour i.e. finding out if the cause of the misbehavior is reasonable or not.	64	State	4.42	.56			
9	Allowing students to settle down quietly before instructional delivery.	55 64	Federal State	4.40 4.48	.53 .53	117	-.862	.595	NS
10	Capturing students' interest in the subject matter by developing an activity to engage them as soon as they enter the classroom.	55 64	Federal State	4.38 4.09	.59 .64	117	2.54	.196	NS
11	Understanding the power of day 1 i.e. knowing that students are motivated and are willing to attend lecturers that they had good impressions on the first day.	55 64	Federal State	4.31 4.47	.57 .73	117	-1.31	.011	S
12	Establishing simple routines for collecting of students' assignments, projects and other materials assessment instrument.	55 64	Federal State	4.35 4.56	.52 .50	117	-2.32	.525	NS
13	Showing interest in the course content and being enthusiastic over class project.	55 64	Federal State	4.31 4.27	.50 .70	117	.384	.009	S
14	Adopting cooperative learning class management strategy that involves splitting the class into small groups of three to four students who will work together.	55 64	Federal State	4.29 4.39	.46 .49	117	-1.19	.025	S
15	Rewarding also those who answered questions and contributed well in group discussion.	55 64	Federal State	4.18 4.27	.39 .45	117	-1.09	.029	NS
16	Being genuine and sincere when praising or rewarding students.	55 64	Federal State	4.36 4.55	.49 .50	117	-2.02	.067	NS
17	Focusing more on the positive behaviours and	55 64	Federal State	4.36 4.45	.49 .50	117	-.985	.067	NS

		N	Groups	$\overline{X}$	SD	Df	t-cal	P-value	
	shunning negative attitudes of students so as to meeting their attentions needs during lecture.								
18	Moving around the lecture room to check if students are following properly especially if instruction involves calculation.	55 64	Federal State	4.40 4.13	.56 .63	117	2.49	.345	NS
19	Being firm and effective when giving instructions.	55 64	Federal State	4.22 4.22	.42 .42	117	-.007	.988	NS
20	Talking directly to students and call them by their names as an act of showing respect and courtesy to them.	55 64	Federal State	4.31 4.45	.47 .50	117	-1.61	.004	S
21	Making sure that all the students have the necessary materials like textbook, workbook etc. during lecturers.	55 64	Federal State	4.36 4.42	.49 .50	117	-.64	.205	NS
22	Identifying students' talents, interest, strength and weakness and device a way to help them learn better.	55 64	Federal State	4.42 4.47	.53 .53	117	-.52	.785	NS
23	Spreading questions evenly in the class.	55 64	Federal State	4.45 4.53	.50 .50	117	-.83	.760	NS
24	Asking direct and simple questions	55 64	Federal State	4.40 4.67	.49 .47	117	-3.06	.123	NS
25	Answering questions from students only when you have correct answers otherwise postpone.	55 64	Federal State	4.36 4.61	.49 .49	117	-2.73	.548	NS
	Overall Cluster	**55** **64**	**Federal** **State**	**4.38** **4.41**	**.07** **.07**	**117**	**-2.72**	**.940**	**NS**

Key: N= number, $\overline{X}$= Mean of the accounting lecturers in the federal and state universities in South-East, Nigeria, Groups = federal and state universities; SD = Standard Deviation of the accounting lecturers in the federal and state universities; Df = degree of freedom; P-value = significance level (2 tailled); S= significant; NS= Not Significant

Table 9 above showed the t-test result on hypothesis 4. The result shows the mean, the standard deviation, degree of freedom, t-calculated, and the p-value of the responses of the accounting lecturers in federal and state universities on the instructional delivery strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. The table revealed an overall cluster t-cal of -2.72 at 117 degree of freedom, and .940

p-value which is greater than 0.05 level of significance that was set. Therefore, the hypothesis of no significance difference is accepted. This implied that, the accounting lecturers in the federal and state universities have similar opinion on the instructional delivdery strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Ho₅: There is no significant difference in the mean responses of accounting lecturers in federal, and state universities in South-East, Nigeria on the instructional evaluation strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Table 10:

t-test Analysis of the mean ratings of accounting lecturers in federal and state universities on the instructional evaluation strategies required for improving the teaching of cost accounting in Colleges of Education.

S/NO	Source	N	Group	$\overline{X}$	SD	Df	t-cal	P-value	Rem.
1	Using pre-test technique to determine the amount of knowledge and skills students already possess.	55	Federal	4.22	.42	117	-.01	.988	NS
2		64	State	4.22	.42				
3	Using peer evaluation strategy to check students understanding of personal budgets.	55	Federal	4.31	.47	117	-1.6	.004	S
4		64	State	4.45	.50				
5	Using open book assignment to enhance students understanding of variance analysis and decision analysis.	55	Federal	4.36	.49	117	-.64	.205	NS
		64	State	4.42	.50				
6	Using oral evaluation method and making sure that all the students responded to the questions on contract costing and process costing terminologies	55	Federal	4.42	.53	117	-.52	.785	NS
		64	State	4.47	.53				
7	Giving a take home or class assignment at the end of each topic.	55	Federal	4.45	.50	117	-.83	.760	NS
		64	State	4.53	.50				
8	Engage students in project implementation on cash and master budget.	55	Federal	4.40	.49	117	-3.1	.123	NS
		64	State	4.67	.47				
9	Using group and individual presentations or reports to assess students' abilities and skills as they carry out the assignment, projects or group task.	55	Federal	4.36	.49	117	-2.7	.548	NS
		64	State	4.61	.49				
10	Using students to evaluate themselves e.g. students asking questions after a presentation by group or individuals and scoring them.	55	Federal	4.27	.45	117	-.47	.345	NS
		64	State	4.31	.47				
11	Giving regular feedbacks to the students, and management	55	Federal	4.36	.52	117	-3.1	.507	NS
		64	State	4.66	.51				

No	Item	N	Groups	$\overline{X}$	SD	Df	t-cal	P-value	Remark
	when necessary about students' performance.								
12	Creating question and answer sessions to ensure that every student gives an answer in order to evaluate their progress.	55 64	Federal State	4.40 4.11	.49 .36	117	3.69	.000	S
13	Administering quiz at intervals to ensure that students remember what they learnt over time.	55 64	Federal State	4.45 4.50	.57 .56	117	-.44	.897	NS
14	Giving students class task that require the application of web tools to develop their understanding of costing terminologies.	55 64	Federal State	4.33 4.28	.51 .49	117	.502	.342	NS
15	Constructing a valid test or assignment and posting them online using moodlecloud, Edmodo or blackboard for students to attempt.	55 64	Federal State	4.35 4.58	.52 .53	117	-2.4	.436	NS
16	Giving students test to use excel and other graphing calculators in solving cost accounting problems like variance analysis, break-even point, margin of safety etc.	55 64	Federal State	4.11 4.11	.46 .65	117	-.00	.015	S
17	Giving students assignment on computer simulation on cost centers, batch costing, material pricing and stock valuation.	55 64	Federal State	4.40 4.73	.49 .45	117	-3.9	.004	S
18	Administering online tests/examination to students so as to expose them to modern ICT accounting practices.	55 64	Federal State	4.33 4.20	.51 .41	117	1.48	.001	S
	Overall Cluster	**55 64**	**Federal State**	**4.37 4.41**	**.07 .07**	**117**	**-3.2**	**.401**	**NS**

Key: *N*= number, $\overline{X}$= Mean of the accounting lecturers in the federal and state universities in South-East, Nigeria, Groups = federal and state universities; SD = Standard Deviation of the accounting lecturers in the federal and state universities; Df = degree of freedom; P-value = significance level (2 tailled); S= significant; NS= Not Significant

Result of the t-test on Table 10 above showed on hypothesis 5 showed the statistical mean, the standard deviation, degree of freedom, t-calculated, and the p-value of the responses of the accounting lecturers in federal and state universities on the instructional evaluation strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. The table showed an overall cluster t-cal of -3.23 at 117 degree of freedom, and .401 p-value which is greater than 0.05 level of significance, therefore, the null hypothesis was accepted as was stated that there was no significant difference in the mean ratings of accounting lecturers in the federal and state universities on the instructional evaluation strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria.

Discussion of the findings

The finding of the study presented in table one revealed that the teaching of cost accounting in Colleges of Education in South-East, Nigeria can be improved using instructional planning strategies. The strategies include: dividing the syllabus into scheme of work and units of plan in accordance to the number of weeks in a semester; planning the units of lesson and breaking them into distinct lessons; selecting an appropriate and balanced student-and teacher-centered instructional strategies; selecting the right instructional contents; identifying appropriate curriculum and teaching strategies to address students' needs in cost accounting; involving students in instructional planning; selecting learning activities that can challenge and engage students effectively e.g. in teaching job and batch costing, students can be asked to develop customer order, internal production order etc.; involving students in establishing course objectives; planning team teaching for lecturers so as to develop scoring guides that can assist for quality student activities; planning lessons that can be delivered within the time allocated for the course; planning a pre-test to determine learners' entering behavior; selecting appropriate instructional methods to meet the students learning styles e.g. demonstration, lecture, etc.; planning individualized instruction that can meet each student's learning needs describing in clear terms during planning the cost accounting skills the students are meant to learn; finding out what the students already know about a subject matter while planning the lesson; devising instructional procedures that will help to achieve objectives as stated in the lesson plan; developing assessment instruments that will be used to determine if instructional procedures worked or not; deciding the kind of questions that will stimulate group discussion and paraphrasing them in a manner they can be asked in different ways; organizing approaches to students presentations and debates on real life contents relating to costing in manufacturing firms; planning for a general revision before the examination; and planning to stimulate students' interest in learning difficult concepts like variance analysis, marginal costing etc. using short video clip.

The result of the t-test in Table 6 showed that there was no significant difference in the opinion of the accounting lecturers in federal and state universities on the instructional planning strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. Therefore, the null hypothesis which stated that there is no significant difference in the meaning ratings of the accounting lecturers in universities in South-East, Nigeria on the instructional planning strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria was accepted. The findings of this study are in agreement with Lawrence (2011) who postulated that instructional planning requires a lecturer establishing a clear understanding of the learning goals of the lesson/unit

and carefully specifying learners' outcomes in relation to the desired learning objectives and expected performance for each learner. The findings also support the assertions of Mcgrawhill (2016) that instructional planning helps lecturers to reflect on and integrate information about their students and the resources available for instruction. The author also expressed that through reflections and integration of information about the students and available resources a lecturer can develop a good lesson plan and effective teaching strategies that can address students' needs, particularly in cost accounting. Also, the findings of this study is in agreement with Guga (2011) who maintained that for an accounting lecturer to meet students' need, he or she must develop a good instructional planning, employ a balanced student- and teacher- centered teaching approaches; introduce technology into teaching of cost accounting in order to motivate, challenge and engage students actively in the teaching process.

The finding of the study presented in table two revealed that the teaching of cost accounting in Colleges of Education in South-East, Nigeria can be improved using the 17 identified instructional resources strategies. The strategies include: using job cost card to enrich students understanding of job and batch costing; presenting a sample of cost sheet to show students how it can be used to compare future jobs; using a prototype of company ledger to demonstrate how accountants prepare different process costing in manufacturing companies; making ICT tools essential requirement for teaching cost accounting; demonstrating how to calculate unit, marginal and total costs using excel spreadsheet; demonstrating to students how to use excel spreadsheet to calculate variance analysis, break-even-point and margin of safety; using calvados games in teaching standard, contract and process cost; using online budgeting worksheet to enrich students' knowledge and to increase their skills in budget and budgetary control; using interactive whiteboard to increase lecturer-students interactions and to enrich students' understanding of abstract concepts by engaging their attentions using IWB's animations features; saving lecture notes on interactive whiteboard and possibly burning them into CDs or sending them as email attachments for students to download and re-play over time; using online accounting resources like crossword puzzle and calvados game to help students understand difficult cost accounting concepts like standard/activity based costing, relevant costs for decision making and transfer pricing; using flash cards in teaching some accounting variables like inventory management and control; Using accounting coach PRO and other online accounting websites to introduce accounting students to modern cost accounting practices; using video clips to demonstrate real-world costing, job and batch process as obtainable in manufacturing industries; using PowerPoint to sustain students' interest and to help them overcome the monotony of the conventional chalk/marker board instructional

approach; making modern cost accounting textbooks a prerequisite for student's entrance into cost accounting lectures; and bring to class real-world business forms and financial statements, variance analysis models to bridge the gap between theory and real-world costing practices.

In addition, the result of the t-test on the null hypothesis 2 presented in Table 7 revealed that the respondents were very similar in their opinions on the instructional resources required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. Therefore, the null hypothesis of no significance difference was upheld. The findings of this study are in agreement with Owoeye and Yara, (2011) who observed that instructional resources constitute a strategic and vital factor in instructional delivery and they help a lecturer to have a smooth and successful instruction. The authors also noted that appropriate selection of instructional resources can assist a lecturer in promoting a successful instructional delivery while improper use of instructional strategies may affect students' performance negatively. The findings of this study also agreed with the submission of Rwehumbiza (2016) observed that instructional resources serve as channels between the lecturer and the students and they are tools that can motivate students to pay attention and learn better during an instructional delivery process. Furthermore, the findings of this study are in conformity with Rwehumbiza (2016) that good instructional resources can be used to gain the students' attention, and help them overcome boredom. Findings of this study also corroborate Eniayewu (2005) who classified instructional resources into three: audio, visual and audio-visual. The author noted that audio, visual and audio-visual resources such as records on CDs, cassettes, gramophone, video clips etc. can assist the learner to learn better.

The finding of the study presented in table three revealed that the teaching of cost accounting in Colleges of Education in South-East, Nigeria can be improved using the 21 identified instructional delivery strategies. The strategies include: introducing instruction with enthusiasm and focusing on the planned objectives starting from the highest preference order; using student-centered instructional delivery strategy to promote students' interests, needs, abilities and learning styles e.g. asking students to identify their personal incomes and expenses and to develop their own monthly budget; using self-reflective analysis like assigning of text readings to students during instructional delivery on methods of inventory analysis; using role play during instructional delivery on job and batch costing; forming students into groups for a debate, presentation, or problem-based analysis when teaching decision analysis and contract costing in cost accounting; using tutorial approach during instructional delivery on costing methods; presenting learning activities that are related to the planned lesson and carefully monitoring if students' are following; facilitating instead of teaching particularly during group

activities; summarizing students' ideas in a coherent manner at the end of the tutorial and allowing students to apply what they learnt to solve problems during lectures; planning group project strategy to stimulate students' interest and promote their interaction when teaching job/batch costing, allocation and absorption of manufacturing overhead; introducing a lesson by presenting real-world problems associated to cost accounting and working with the students to get the solutions; using intragroup problem-solving strategy; dividing the class into small groups of students and charging them to develop alternative solutions to a problem that was solved in the intragroup; allowing students to use individual problem-solving strategy identified in intragroup and intergroup activities to solve problems individually; using project strategy to guide students in solving real-life accounting problems e.g. engaging them in a demo manufacturing process so as to gain understanding of various cost elements; provide a short and attainable specific learning objective for each lesson; using concept mapping in teaching difficult concepts such as standard cost, variance analysis and cost-volume-profit analysis; making instructions and explanations clear, detailed and specific during instructional delivery; eliciting students' level of understanding by asking many questions and ensure that every student gives an answers; using peer tutoring by administering a difficult quiz to the students and afterwards form them into groups according to their performances in the quiz; and using active learning instructional strategy when teaching budget and budgetary control e.g. asking students to develop their weekly budgets.

Similarly, the result of the t-test presented in Table 8 showed that the null hypothesis was accepted as postulated that there is no significant difference in the mean ratings of the accounting lecturers in federal and state universities in the instructional delivery strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. The findings of this study are in agreement with Martherly, and Burney (2013) that accounting lecturers can use active learning instructional strategy in teaching difficult concepts like cost accounting terminologies, activity-based costing, variance analysis, and special order decision-making. The authors also revealed that active learning strategy has a positive attitude towards managerial principle courses and that the strategy equally helps to promote students' interest and attitude during accounting classes. The findings of this study are also in consonance with Vinciguerra and Lafond (2000) that the teaching of cost accounting can be improved using hands-on learning exercise instructional strategy. This strategy according to the authors involves the lecturer designing an exercise which will help in teaching basic product cost concepts.   The findings of this study agreed with Jayaprakash (2005) who maintained that using a self-reflecting approach in the teaching of cost accounting will enhance accounting

professionalism and teaching standards. Similarly, the findings of the study is agreement with AICPA (2004) that accounting lecturer can use quiz, demonstrations, question-answer sessions, discussions, writing journals, one minute papers and responses, problem based learning, group learning and teamwork, cooperative learning, debates, simulations, role playing, visual and computer based instructions, online teaching, fieldworks and internships to improve the teaching of cost accounting.

The finding of the study presented in table four revealed that the teaching of cost accounting in Colleges of Education in South-East, Nigeria can be improved using the 25 identified class management strategies. The strategies include: establishing rules, class norms, instructional goal and expectations as well as consequences at the beginning of a semester; monitoring and enforcing the rules and procedures established but focusing on achieving instructional goals; reacting calmly to students' disruptive behaviours so as to gain their attention back; giving encouraging responses like nodding and smiling when necessary; arranging lecture room in a way that will support diverse instructional strategies; making eye contact and observing nonverbal responses from students to know if they are following or not; arranging instructional resources before class and other facilities for easy access; being selective in punishing students' misbehaviour i.e. finding out if the cause of the misbehavior is reasonable or not; allowing students to settle down quietly before instructional delivery; capturing students' interest in the subject matter by developing an activity to engage them as soon as they enter the classroom; understanding the power of day 1 i.e. knowing that students are motivated and are willing to attend lecturers that they had good impressions on the first day; establishing simple routines for collecting of students' assignments, projects and other materials assessment instrument; showing interest in the course content and being enthusiastic over class project; adopting cooperative learning class management strategy that involves splitting the class into small groups of three to four students who will work together; rewarding also those who answered questions and contributed well in group discussion; being genuine and sincere when praising or rewarding students; focusing more on the positive behaviours and shunning negative attitudes of students so as to meeting their attentions needs during lecture; moving around the lecture room to check if students are following properly especially if instruction involves calculation; being firm and effective when giving instructions; talking directly to students and call them by their names as an act of showing respect and courtesy to them; making sure that all the students have the necessary materials like textbook, workbook etc. during lecturers; identifying students' talents, interest, strength and weakness and devise a way to help them learn better; spreading questions evenly in the class; asking direct and simple

questions; and answering questions from students only when you have correct answers otherwise postpone.

Furthermore, the t-test result of the hypothesis 4 on table 9 showed that the null hypothesis was accepted as was hypnotized that there is no significant difference in the mean responses of the accounting lecturers in federal and state universities on the class management strategies required for improvement the teaching of cost accounting in Colleges of Education in South-East, Nigeria. The findings of this study are in agreement with Brophy and Good (2003) who noted that effective classroom management involves dealing with the students' misbehaviors and problems and preventing disruptive behaviours from occurring. Similarly, the findings of this study is in conformity with Andruis (2012) that class management involves capturing students' interest in the subject matter, highlighting the relevance of the subject matter, helping students sustain their expectations for success, designing the lecture to maintain students' interest and promote their success, showing interest in the content and project enthusiasm, and also providing feedback and rewards to students who made good contributions during the instructional delivery process. Furthermore, the findings of this study are in corroboration with Bear (2008) that classroom management includes all activities which a lecturer must perform so as to create a conducive learning environment. According to the author, such activities include organizing the physical learning environment, setting up rules and routines, establishing cordial relationships with the students, organizing instructional materials, engaging students with interesting and interactive instruction and learning activities, setting up preventive measures and students unrest and attending discipline issues, shunning classroom disorder so that student might learn and the set instructional objectives might be achieved.

The finding of the study presented in table five revealed that accounting lecturers in Colleges of Education in South-East, Nigeria require the following instructional evaluation strategies in order to improve the teaching of cost accounting: using pre-test technique to determine the amount of knowledge and skills students already possess; using peer evaluation strategy to check students understanding of personal budgets; using open book assignment to enhance students understanding of variance analysis and decision analysis; using oral evaluation method and making sure that all the students responded to the questions on contract costing and process costing terminologies; giving a take-home or class assignment at the end of each topic; engage students in project implementation on cash and master budget; using group and individual presentations or reports to assess students' abilities and skills as they carry out the assignment, projects or group task; using students to evaluate themselves e.g. students

asking questions after a presentation by group or individuals and scoring them; giving regular feedbacks to the students, and management when necessary about students' performance; creating question and answer sessions to ensure that every student gives an answer in order to evaluate their progress; administering quiz at intervals to ensure that students remember what they learnt over time; giving students class task that require the application of web tools to develop their understanding of costing terminologies; constructing a valid test or assignment and posting them online using moodlecloud, Edmodo or blackboard for students to attempt; giving students test to use excel and other graphing calculators in solving cost accounting problems like variance analysis, break-even point, margin of safety etc.; giving students assignment on computer simulation on cost centers, batch costing, material pricing and stock valuation; and administering online tests/examination to students so as to expose them to modern ICT accounting practices.

In addition, the findings on the t-test result of the hypothesis shown in Table 10 revealed that there was no significant difference in the mean ratings of the accounting lecturers in federal and state universities in South-East, Nigeria on evaluation strategies required for improving the teaching of cost accounting in Colleges of Education in South-East, Nigeria. Therefore, the hypothesis was upheld. The findings of the study on instructional evaluation lay credence to Hedley, Klarner, Harris, and Gooding (2003) that the purpose of instructional evaluation is to ascertain if expected instructional objectives and the competencies for a particular unit of instruction have been achieved according to planned criteria or standard, to determine the level of skill, knowledge, behaviors and attitudes the students were able to acquire, to determine the effectiveness of the instructional process, and to get responses from the student about a given aspects of the course curriculum and thus allowing for students' input into the curriculum design or redesign of an existing curriculum. This finding also affirmed the assertions of Garrison and Ehringhaus (2013) that peer evaluation helps students see themselves as resources for understanding and for checking for an excellent performance against the criteria which were established by them and their lecturer. Similarly, the findings support Ehringhaus' view that one of the effective ways of using students to evaluate themselves is by using descriptive feedback strategy which involves providing students with feedback at each point in the instructional delivery process so that they will know whether they are doing well or not in the course.

Conclusion

The objective of this study was to determine the strategies for improving the teaching of cost accounting in Colleges of Education in South East, Nigeria. College of Education is

considered as the third-tier of the tertiary institutions in Nigeria. It is an accredited institution with the mandate of producing NCE graduates who would be employed to teach as teachers in primary and junior secondary schools. The teaching of cost accounting in the Colleges of education is the full responsibility of the accounting lecturers who are supposed not to only inculcate the students with the course content but to impact them with the pedagogical knowledge, skills, and knowledge that will make them employable on graduation. However, the degree of achievement and academic performance of the students in cost accounting depend on the lecturers' effectiveness in selecting and using appropriate instructional methods and strategies during instruction. This is because the quality of any educational system depends on the quality of its teachers, hence, the saying that no nation can grow above the quality of her teachers. Incidentally, the poor performance of accounting students in cost accounting in Colleges of Education in South-East, Nigeria as evidenced in the students' 5 years result summary showed that improvement is highly required in the areas instructional planning, instructional resources, instructional delivery, class management, and evaluation strategies. The accounting lecturers used for the study agreed that all the identified strategies were highly important and can be used to achieve the objectives of cost accounting in Colleges of Education. Other factors that are contributing to students' poor performance in cost accounting include neglect and lack of adequate concern about technological change and its effect in today's world of work by the accounting lecturers, students' lack of interest and assumptions that the course requires a lot of calculations and that it is very difficult.

Recommendations

Based on the findings of the study and conclusions drawn from this study, the following recommendations were made:

1. Accounting lecturers in South East, Nigeria must work hard to incorporate improving strategies identified into teaching and learning of cost accounting. Personal training and research on how to develop and use accounting models and templates using spreadsheet and other ICT resources should be given proper attention.

2. Curriculum planners like National Commission for Colleges of Education (NCCE) and other accounting professional bodies in charge of educational reforms and development should use the instructional strategies identified in this study to review the current Business Education programme at the NCE level and also integrate and enforce the use of ICT instructional resources in the teaching of cost accounting in Colleges of Education.

3. The Government through the Ministry of Education should organize workshops, seminars and on-the-job trainings on how to use ICT instructional resources in the teaching of accounting courses. Such training programme should be on a regular interval owing to the fact that education and accounting profession are on a constant flux.

4. The Government, Non-Governmental Agencies, and Financial Institutions should provide computer laboratories to the Colleges of Education in South-East, Nigeria.

5. The accounting bodies in Nigeria should be co-operative and equally be collaborative with the academia, in developing accounting expertise in areas most relevant to academic excellence and national economic development.

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