

# COMPARATIVE EFFECT OF STUDENTS ACADEMIC PERFORMANCE IN LEARNING FINANCIAL ACCOUNTING USING INSTRUCTIONAL VIDEO

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## ABSTRACT

*The study looked at comparative effect of students' academic performance in learning financial accounting using instructional video. One research question and hypothesis was used in the study. The researcher adopted two groups post-test only randomized experimental research design. The students were taught different topics on financial accounting according to recommended scheme of work using instructional video. The population consists of 20 male and 12 female students. All the population of 32 students was used as sample for the study. The researcher developed an instrument titled Financial Accounting Test (FAT). The instrument was face validated by lecturers in the department of Educational Technology in Nnamdi Azikiwe University, Awka, Anambra State. The post-test scores were used as means for data collection. The reliability of the instrument was calculated to be 0.77 using Cronbach Alpha method. Mean and standard deviation was used to analyze the research question, while t-test analysis was used to analyze the research hypothesis. The findings of research question reveals that students taught financial accounting using conventional lecture method with instructional video performed better than students taught financial accounting using conventional lecture method without instructional video with a mean difference of 13. The hypothesis also revealed that there is significant difference in performance of students taught financial accounting using conventional lecture method with instructional video and those taught financial accounting using conventional lecture method without instructional video. This evidence as t-calculated value was higher than t-critical value at 0.05 level of significance. Therefore, it was recommended that teachers should improve upon the teaching of financial accounting by the introduction of instructional video as educational technology.*

**KEYWORDS:** Academic Performance, Financial Accounting and conventional lecture method and instructional video.

## INTRODUCTION

Financial accounting is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making (Asaolu, 2002). It also involves the collection, recording, summarizing, analyzing and reporting in monetary terms, information about a business organization to users of such information. Financial accounting is fundamentally a program that involves the acquisition, conservation and recording of business transactions. Financial accounting is one of the subjects offered in the senior secondary schools in Nigeria. They are the basic fundamentals which guides accountants in recording, appreciating and assessing accounting information as well as the preparation and interpretation of financial statements. The accounting information system is proven, time honored and its format is universally understood. Books of accounts prepared by accountants in one part of the world are easily understood by their counterparts in other parts of the world, because the information system is based on principles that are widely accepted and globally used. According to the National Examination Council (NECO, 2004), the objective of studying financial accounting at the senior secondary school includes the enablement of senior secondary school students to appreciate the basic rules, functions and principles of accounting. The subject also helps to lay proper foundation for further study of accounting and allied courses at higher level and to enable the students understand basic accounting principles, practice and their applications to modern business activities. Agbobu (2007) viewed the importance of teaching accounting as to equip the learner with the means to earn his living, take care of himself, understand his rights and responsibilities and contribute his quota to the development of the community. Agobu (2007) further said that, it prepares the individual to adapt to his constantly changing society. Teachers can apply different methods such as conventional lecture, demonstrational method, project based method and so on can be used in teaching financial accounting. In classrooms around the world, teachers lecture, students take notes, and then students are tested on what they have learned (Agboola & Oloyede, 2007). Lecture method can also be delivered with educational technology like videos, audio tapes, slides, projectors and so on.

There is a pervasive belief, increasingly being challenged by research, that television and video viewing is a passive activity in which viewers are only superficially reactive to what they are watching, and one that will, over time hamper or display academic achievement. However, recent studies support the theory that viewing is instead an active process, one which can be “an ongoing and highly interconnected process of monitoring and comprehending” and “a complex, cognitive activity that develops and matures with the child’s development to promote learning” (Marshall, 2002).

Mayer (2001) explains that viewing, while it may appear to be passive, can involve the high cognitive activity necessary for active learning: “well-designed multimedia instructional messages can promote active cognitive processing in students, even when learners seem to be behaviorally inactive” (p. 19). The content and context of the viewing are both crucial elements for engaging students as active learners. Content should be age- and skill-

appropriate, as “the content one watch may be a truer determinant of future academic success than the amount of time one spends watching television. Other aspects of video that have been demonstrated to engage students in active learning are its address to multiple forms of intelligence, its use of multiple modes for content delivery and its emotional appeal to viewers. However, the study would want to find out the effect of instructional videos on students achievement in financial accounting.

### **Statement of the Problem**

According to Ogunu (2000), poor academic performance has been identified as a problem in Nigerian secondary school public examination. For example, WAEC (2000) analysis of candidates’ performance in twenty popular subjects in West African Senior Secondary Certificate Examination for 1998, 1999 and 2000 revealed 52.48%, 58.38% and 51.21%, respectively, failure in financial accounting. The high percentage failure in financial accounting could be as a result of poor method of teaching financial accounting. Therefore, there is the need to incorporate the use of instructional video in lecture method to see if it can enhance students’ performance.

### **Purpose of the Study**

The study looked at comparative effect of students’ academic performance in learning financial accounting using instructional video. The study is aimed at finding the difference in performance of students taught financial accounting using conventional lecture method with instructional video and students taught financial accounting using conventional lecture method without instructional video.

### **Research Question**

The research question below is used as a guide for the study.

What is the difference in mean score achievement of students taught financial accounting using conventional lecture method with instructional video and students taught financial accounting using conventional lecture method without instructional video?

### **Hypothesis**

The research hypothesis below was tested at 0.05 level of significance.

There is no significant difference in mean score achievement of students taught financial accounting using conventional lecture method with instructional video and students taught financial accounting using conventional lecture method without instructional video.

## Scope of the work

The work is limited to the use of instructional video as educational technology used in the study. It is also limited to the use of lecture method as the prescribed teaching style used for treatment.

## Methods

Randomized two groups' post-test only experimental research design was used in the study. Students taught financial accounting using conventional lecture method with instructional video were used as experimental group and students taught financial accounting using conventional lecture method without instructional video were used as control group. The students are assigned randomly to each group. Students in experimental and control group were subjected to treatment. The population consists of 20 male and 12 female students. All the population of 32 students was used as sample for the study. The researcher developed an instrument titled Financial Accounting Test (FAT). The instrument was face validated by lecturers in the department of Educational Technology in Nnamdi Azikiwe University, Awka, Anambra State. The post-test scores were used as means for data collection. The reliability of the instrument was calculated to be 0.77 using Cronbach Alpha method. Mean and standard deviation was used to analyze the research question, while t-test analysis was used to analyze the research hypothesis.

## DATA ANALYSIS

### RESEARCH QUESTION 1

What is the difference in mean score achievement of students taught financial accounting using conventional lecture method with instructional video and students taught financial accounting using conventional lecture method without instructional video.

Table 1: Mean score achievement of students taught financial accounting using conventional lecture method with instructional video and students taught financial accounting using conventional lecture method without instructional video.

Groups	Mean Scores	Standard Deviation	Difference in mean
Experimental Group	68.7	18.36	13
Control Group	55.7	25.76	
Total	124.4	44.12	13

The findings of table 1 experimental group had a mean score and standard deviation of 68.7 and 18.36 respectively. Control group on the other hand, had a mean score and standard deviation of 55.7 and 25.76 respectively revealed that experimental group taught financial accounting using conventional lecture method with instructional video performed better than control group taught financial accounting using conventional lecture method without instructional video. This yielded a mean difference of 13.

## HYPOTHESIS

There is no significant difference in mean score achievement of students taught financial accounting using conventional lecture method with instructional video and students taught financial accounting using conventional lecture method without instructional video.

Table 2: Analysis of t-test of students taught financial accounting using conventional lecture method with instructional video and students taught financial accounting using conventional lecture method without instructional video.

Groups	Mean	Standard Deviation	N	Df	t-cal.	t-tab
Experimental Group	68.7	18.36	20	30	1.53	1.31
Control Group	55.7	25.76	12			

Result from table 2 revealed that t-calculated value of 1.53 was greater than t-tabulated value of 1.31 at 0.05 level of significance. This resulted to the rejection of the null hypothesis. Therefore, it would be stated there is significant difference in mean score achievement of students taught financial accounting using conventional lecture method with instructional video and students taught financial accounting using conventional lecture method without instructional video.

## SUMMARY OF FINDINGS

The following are the summary of the findings:

1. Experimental group taught financial accounting using conventional lecture method with instructional video performed better than control group taught financial accounting using conventional lecture method without instructional video. This yielded a mean difference of 13
2. There is significant difference in mean score achievement of students taught financial accounting using conventional lecture method with instructional video and students taught financial accounting using conventional lecture method without instructional video.

## RECOMMENDATIONS

Based on the findings of the study, it will be recommended that teachers should improve upon the teaching of financial accounting by the introduction of instructional video as educational technology.

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