

ORIGINAL ARTICLE

Assessing the Competence of Pre-Service Accounting Teachers: Stakeholder Perspectives

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Ethical Statement

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ABSTRACT

Using the Danielson framework for evaluating teachers, this study assessed the teaching competence of preservice accounting teachers. The four components of teaching evaluation that contribute to teacher competence were emphasized. In all, 115 preservice accounting teachers, eight supervisors, and eight mentors participated in the concurrent embedded mixed design employing a census technique. Data was collected using a questionnaire, an interview guide, and document analyses. The results were conveyed using descriptive statistics (means and standard deviations) and narratives. According to the study, preservice accounting teachers were proficient in lesson preparation and managing the classroom. But they were observed to lack instructional strategies and professional responsibility skills. It is recommended that teacher-educators should provide preservice accounting teachers with the necessary instructional strategies to engage their students in the classroom. The professional responsibility competence of preservice accounting teachers should be developed in accordance with contemporary teacher education practices.

Keywords: Preservice accounting teacher, Classroom Management, Teacher Knowledge/Competence, Learning Environment, Teaching Practicum.

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INTRODUCTION

The calibre of educators within an educational system determines the calibre of human capital a nation possesses (Boadu, 2014). The efficacy of an educational system is gauged by the degree to which institutions accomplish their intended learning objectives of raising formidable human capital (Hattie, 2009). As a result, Rizkiani (2021) asserts that the development of students into self-reliant, autonomous, and established individuals is largely attributable to the innovative teaching strategies implemented by educators. The professionalism, dedication, self-assurance, and attitude of educators are all notably impacted by the quality of their education or training (Boadu, 2014). Girgin and Akcanca (2021) have undoubtedly validated the notion that educators are obligated to conform to societal, temperamental, and pedagogical norms. Furthermore, they stated that teachers' expertise and knowledge are contentious elements of education. In accordance with this, Churches (2008) asserts that effective educators in the twenty-first century must serve as mentors, coaches, facilitators and advisors, among other responsibilities. Consequently, in order to adapt the changes in the classroom, educators are required to maintain a current pedagogical skill set, and possess an extensive array of knowledge and competencies (Rahman et al., 2011).

In light of the fact that teachers are one of the determinants of educational quality, it is indisputable that the dynamic and evolving notion of education has invariably prompted discussions regarding teacher preparation. Identifying and mandating the acquisition of the necessary competencies by pre-service teachers is, thus, the initial step in enhancing educational quality (Erdem & Ucar, 2013). Success in the teaching profession is consequently determined by teacher competencies, which include knowledge, skills and attitude. Rahmatullah (2016) underscored the criticality of proficient educators in the process of instruction and learning; in their absence, the intended objectives of the curriculum will be in vain. Competence, according to Mas (2012, as cited in Rizkiani, 2021), is the integration of knowledge, skills, values, and attitudes into consistent patterns of behaviour and speech. The value of services rendered is influenced by the abilities, knowledge, interests, commitment, dedication, professional development, philosophies, and personality of the teachers. The development of these behaviours occurs specifically through pedagogical and instruction-related activities during teacher preparation. Teachers must continually hone their knowledge and abilities in order to carry out their responsibilities, as teaching is an ongoing process (Maulana & Rizkiani, 2019). In a similar vein, Koca (2016) recognised the importance of assessing the worth and expertise of educators within the field of education, posing inquiries such as "What type of educators are necessary to safeguard our students?" and "Which proficiencies ought to be possessed by teachers to guarantee their competence?" As a result, Harris and Sass (2011) propose that the instructional presentation of inexperienced teachers improves as they gain competencies and skills in the classroom. As a result, teaching practicum and school experience courses are fundamental components of teacher preparation programmes, as they illustrate the discrepancy between theory and practice and thus, influence the understanding of pre-service teachers.

Student-teachers are prepared for careers as teaching professionals through their accounting education. In order to ensure the functionality and pedagogical competence of accounting education curricula, academic institutions ought to contemplate the integration of theory and practice, as well as the demonstration of the subject's relevance (Person, 2016). However, Scholars such as Kwarteng (2009), Hobson and Britain (2006) have observed, however, that pre-service accounting teachers perceive a disparity between the theoretical knowledge they gain in teacher education programmes and their actual teaching experiences in classrooms. Prior research has primarily examined the impact of classroom administration skills, student engagement, and instructional strategy efficacy on pre-service teacher preparation (Boateng & Sekyere, 2018; Cobbold & Boateng, 2016; Kwarteng & Sappor, 2021; Siaw-Marfo, 2011). According to a study by



Kwarteng and Sappor (2021), greater emphasis should be placed on competencies associated with instructional strategies and student engagement. This suggests that pre-service teachers may be deficient in self-efficacy in these particular domains. Likewise, research conducted across multiple academic fields (Arasomwan & Mashiya, 2021; Rizkiani, 2021) exposes deficiencies in the execution of curricula and raises concerns regarding the calibre of instruction provided by subject teachers. The limited availability of resources, confined demonstration schools, and large class sizes frequently impede pre-service teacher preparation in Ghana (Yelkperi et al., 2012). Insufficient professional development results in restricted instruction capabilities, thereby impeding the competence of student-teachers. Some scholars observed that pre-service teachers encounter discrepancy between theoretical and practical understanding upon entering the classroom (Buabeng et al., 2020; Nzilano, 2013). University pre-service accounting teachers who do not possess the necessary competencies may fall short of accomplishing the nationwide objective of the accounting education curriculum (Debreli, 2016; Yin, 2019).

Furthermore, Kwarteng (2013) proposes that accounting teacher education programmes in Ghana are to be revised in an effort to increase their applicability and pedagogical integrity. The majority of research studies evaluate the proficiency of pre-service accounting teachers in various subjects through quantitative research that predominates, without incorporating qualitative research methods. This dearth of qualitative data raises concerns regarding their ability to teach effectively and acquire the essential knowledge, skills, and disposition required for success in the profession. In order to fully comprehend the findings of previous research indicating that pre-service accounting teachers were inadequately prepared to teach accounting, this study examined the competencies of preservice accounting teachers in the following areas: instructional delivery, classroom management, lesson planning, and professional responsibility. Prior to entering the classroom, timely diagnosis and appropriate interventions are contingent upon the attention paid to pre-service accounting teachers. Addressing the gap in the literature, it became necessary to assess the competence of preservice accounting teachers in teaching accounting, an area that has received insufficient attention in research. This assessment would also aid pre-service teachers in developing an understanding of the knowledge, skills, and attitude required for success in the accounting teaching profession. Furthermore, this research makes a significant scholarly contribution by offering insightful observations regarding the pedagogical abilities of preservice accounting teachers. By providing additional support for the conclusions regarding the significance of teaching experience in determining teacher efficacy, it strengthens the findings and adds to the discourse surrounding teaching competencies.

Theoretical and Conceptual Framework

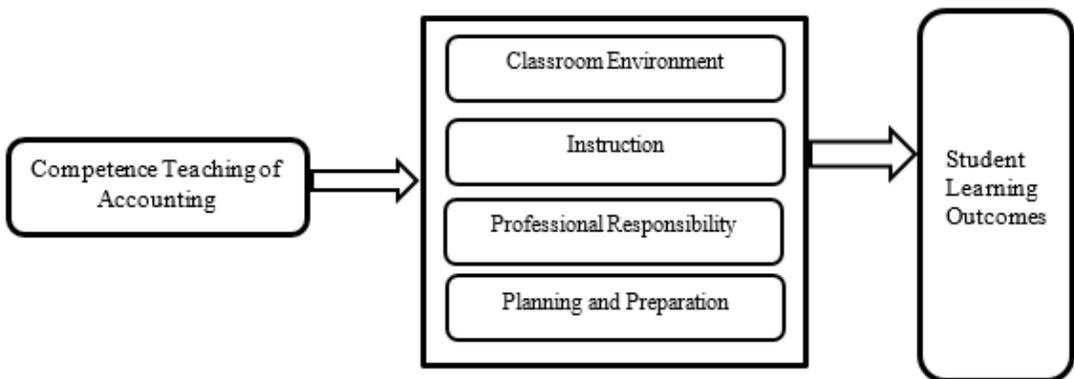
This investigation is based on Lev Vygotsky's (1980) sociocultural theory, which has significantly influenced education and teacher competency development in industrialized nations (Arasomwan & Mashiya, 2021). Vygotsky's (1980) constructivist learning theory emphasizes the importance of social cooperation and the support of a knowledgeable individual, such as Socrates. Vygotsky also emphasized that learning is a process, emphasizing the need for efficient processes to facilitate advanced mental or cognitive development (Amineh & Asl, 2015). Other scholars and psychologists, such as Bandura, Piaget, and Watson, also agree with Vygotsky's view that intellectual skills and knowledge are acquired through frequent interaction within a structured cultural context. In lieu of the theory, it could be argued that more knowledgeable individuals are relevant to higher education educators who train future accounting teachers (Olorode & Jimoh, 2016). Thus, by valuing and employing innovative strategies or pedagogies in accounting curriculum implementation, preservice accounting teachers can improve their ability to plan lessons, create an effective learning environment, deliver instruction and maintain professional responsibility, as conceptualized by Danielson's teaching



evaluation model.

The researchers utilized the Danielson teaching model to conceptualize teaching competence. This model, created in 1996 and revised in 2013, links student learning to teacher preparation, classroom management, instructional strategies and professional responsibility. The model suggests that most learning outcomes result from instruction. The conceptual model outlines the level of teacher competence based on lesson planning, classroom management, instructional delivery, and professional responsibility as illustrated in Figure 1. To be considered competent, teachers must demonstrate proficiency in all four dimensions of teaching competence, contributing to effective student learning outcomes.

Figure 1. Competence Teaching Model for Accounting



Source: Adapted from Danielson (2011)

Teacher competencies in teaching, including lesson planning, classroom management, instructional delivery, and professional behaviour, are crucial for student learning outcomes. To be effective, pre-service accounting teachers should demonstrate proficiency in all the four pedagogical dimensions. Pre-service accounting teachers must employ these dimensions to achieve desired learning outcomes and meet learners' expectations, ultimately resulting in learner satisfaction. The framework evaluates proficient teaching from four-aspect perspectives, which need to be empirical examined.

Lesson plans are empirically recognised as an essential element of the formal instructional process, as they provide guidance on the arrangement and progression of teaching activities with the aim of attaining particular goals and objectives (Enama, 2021). According to Choy et al. (2013), teachers' understanding of students' prior knowledge and subject matter, in addition to their interpretations of instructional materials and subjects, impact lesson plans. They serve as an intermediary between theoretical concepts and practical application, which is advantageous for pre-service teachers (Sahin-Taskin, 2017). Lesson planning and preparation are integral components of the instructional process as they serve three primary functions: fostering student confidence, facilitating the organisation of instructional components, and empowering pre-service teachers to oversee, assess, and rectify their teaching endeavours. Proficient teachers strategize and plan instructional sessions by drawing upon their expertise in the particular field, the interrelationships among concepts, the subject's correlations with other fields of study, and the students' previous knowledge of the subject matter. Despite the relevance of lesson plan, scholars (Jones et al., 2011; Yurtseven, 2021) observed that pre-service teachers

have difficulties in developing lesson plans. Also, Bosu (2022) thought that pre-service accounting teachers did not write comprehensive lesson plan. She indicated that most of their lesson plans did not reflect on solid foundation that build students confidence in learning accounting concepts and principles. This implied that, fundamental accounting concepts and principles are not well taught in most of their accounting lessons. Kwarteng (2018) discovered that pre-service accounting teachers have anxiety with the writing of lesson plans to cover all aspect of the lesson. This make it difficult for the teachers to deliver effective lessons in the classroom.

Following the lesson plan, another dimension that pre-service accounting teachers ought to develop competence is the classroom management. This refers to the teacher's ability to maintain order, engage students in the learning process, and actively seek out student engagement in all classroom activities as observed by Wong cited in Dustova and Cotton (2015). It is the duty of the teacher to manage classroom conduct and plan educational experiences to help students achieve academic success. Dustova and Cotton (2015) emphasize that the aim of good classroom management is when a teacher creates a safe, balanced learning environment and equip students with necessary tools for both academic and social success. Pre-service accounting teachers could enhance their classroom management skills by supporting classroom procedures, efficiently using physical space, and encouraging peers' academic pursuits. Moreover, research conducted by Zulkifli et al. (2019) has shown that pre-service teachers possess a high level of classroom management knowledge, which can be attributed to universities offering excellent teacher education programmes. This knowledge is expected to enable pre-service teachers to function as competent teachers in the real world of education. Fareh (2018) agrees with Zulkifli et al. (2019) that pre-service teachers have good classroom management skills. This effective classroom management skill fosters a conducive learning environment and plays a crucial role in promoting student learning. Teachers who are competent at managing the classroom are able to effectively deal with students' behavioral problems (Anthony & Yasin, 2019). Early studies on classroom management skills of pre-service teachers have highlighted the concern of managing classroom behavioral issues (Wei & Yasin, 2017; Black et al., 2016). Pre-service accounting teachers have been thought to lack skills in managing classroom behavior and activities (Flower et al., 2017; Anthony & Yasin, 2019). This leads to an ineffective instructional delivery. But it is important to note that effective instructional delivery leads effective learning in the classroom.

Therefore, effective teaching and student engagement in learning process are substantially dependent on proficient instructional delivery. According to De Leon-Abao (2014), the instructional quality of students' teachers has a significant impact on their comprehension and critical thinking skills. However, a positive correlation was found between lesson planning and delivery quality, according to Dorovolomo et al. (2010). Teachers and students alike fail to recognise the significance of effective communication quality (Baki-Tomic et al. 2015). Despite this, communication competence is just as crucial to their success as systematic skills. During the delivery of instruction, effective educators must be able to respond to inquiries. IRE (teacher initiation, student response and teacher evaluation) configurations, according to Quigley et al. (2011), frequently inhibit classroom discourse and promote learner passivity. One wonders whether good instructional delivery could result in teacher competence and professional responsibility.

Teachers' professional responsibilities include reflecting on teaching, maintaining accurate records, engaging with families, contributing to the school and district, and developing professionally. Research by Alnoor and Hongyu (2011) reveals that teachers' responsibilities include behaviours, morals, professional standards, commitment to duty, and good citizenship. Administrators and peers regard educators who exhibit physical endurance as true professionals. Shaukat and Chowdhury's (2021) research shows that pre-service accounting teachers with a solid grasp of professional



standards are more likely to develop into competent and successful teachers. However, some pre-service accounting teachers lack confidence in certain areas, such as working with colleagues, interacting with diverse students, and implementing instructions. A recent study found that pre-service accounting teachers lacked the necessary preparation to align their professional development with the Professional Standards for Teachers. (Willis et al., 2021; Call et al., 2021)

Nature of Teaching Degree in Accounting in Ghana

The Bachelor of Education in Accounting programme in Ghana prepares learners to teach accounting at senior high school and post-secondary levels. The program trains teachers in the latest accounting technology processes, including book balancing, computer software, and electronic ways of accounting. Graduates can pursue other careers as financial analysts, auditing, taxation, accounting consulting, and accountancy. The comprehensive structure of the programme allows students to switch to various job paths. The educational component of the programme enhances students' professional practice by providing competence, self-assurance, and teaching experience (Teaching Practice Policy, 2014). The University for Development Studies guides accounting pre-service teachers through on-campus teaching practice, peer teaching sessions, and senior high school practice under the supervision of experienced mentors and university supervisors. A 12-week school-based teaching practicum provides prospective accounting teachers with hands-on teaching experience before entering the teaching profession.

METHOD

Research Design

The concurrent embedded mixed approach was employed in executing the study, focusing on quantitative methods and qualitative data collection, to gather data from both methods simultaneously (Creswell, 2009). It involved studying and gathering data from and about preservice accounting teachers in the University for Development Studies to assess their competencies in teaching accounting at the high schools. The study involved preservice accounting teachers, supervisors, and mentors, who provided voluntary survey responses without coercion in an uncontrolled setting. This design allowed for a double phase of data collection, allowing researchers to gain a better understanding of the subject's impact on pre-service accounting teachers.

Setting and Participants

The study involved 115 final-year pre-service accounting teachers, eight supervisors, and eight school mentors who participated in the teaching practicum in the 2021/2022 academic year. They shared their experiences and thoughts about their competence in lesson planning, classroom management, instruction delivery and professional responsibility. All the 115 pre-service teachers were used because the population was manageable and using the entire population reduced the possibility of sampling errors as indicated by Farooq (2013).

Instruments

To assess the proficiency of preservice accounting teachers, the study used both primary and secondary data. The Danielson (1996) FTEI subscales were modified and adapted to measure pre-service teachers' competence in lesson planning and preparation, instructional delivery, classroom management, and professional responsibility. The teaching competence evaluation scale (TCES) was used to gather primary data from respondents, categorizing them into five sections. Section A gathered data on respondents' demographic information, while Sections B, C, D, and E assessed



respondents' competencies in lesson planning, classroom environment, instructional delivery, and professional responsibility respectively. Interviews were conducted with supervisors and mentors, using semi-structured questions based on the research objective. This was conducted in-person due to the lack of internet connectivity, making face-to-face methods the preferred method. The secondary data collected was in the form of examining the reports and lesson plan drafts of preservice accounting teachers. It was used together with the items in Sections B to D of the questionnaire, allowing researchers to gauge their level of competency in lesson planning and preparation, and instructional delivery. The questionnaires were validated by three educational measurement experts for face-to-face and content validity before testing. This was subsequently pilot-tested using 45 Social Science Education pre-service teachers who shared similar characteristics with the study population. The overall reliability coefficient after the pilot testing yielded a Cronbach's alpha coefficient of 0.863, which is acceptable for data collection, according to Abington-Cooper (2005). Table 1 gives specifics of the subscales' Cronbach's alpha. The researchers used member checking in interviews to validate the interview guide, which was refined by incorporating corrections and suggestions from experts. The final report was sent back to participants to assess the accuracy of the interview results reporting, and follow-up interviews were conducted to collect participant feedback on the findings. This procedure is appropriate for qualitative data collection, as described by Creswell (2009).

Table 1. Reliability Coefficients of Subscales on Questionnaires

Subscale	Number of items	Pilot test reliability coefficient
Preservice teacher's competence level in lesson planning and preparation	8	0.854
Preservice teacher's competence level in classroom environment management	8	0.849
Preservice teacher's competence level in instructional delivery	8	0.850
Preservice teacher's competence level in professional responsibility	8	0.853
Reliability coefficient	32	0.863

Note. $R > 0.7$, acceptable; but $R < 0.7$, Not acceptable

Procedure

Prior to the data collection, permission and ethical approval were sought from the University for Development Studies' faculty ethics review committee prior to recruiting participants. The pre-service teachers were reached after one of their lectures, where the purpose of the study was explained to them. Also, participants' informed consent was obtained by distributing consent forms to them. Thereafter, they were informed of the risks associated with the study and their right to disengage from it. Researchers distributed 115 questionnaires to participants for two weeks. After the two weeks, they returned the completed questionnaires through the class representative, and the return rate was 100%. In-person interviews with eight mentors and eight supervisors were conducted, allowing participants to voice opinions on teaching planning, classroom management, instructional delivery and professional responsibility.

Data Analysis

The study applied descriptive statistics (means and standard deviation) to analyze quantitative data, while qualitative data (recorded interviews) were benefitted from narratives to support the quantitative results. An overall mean score between 1.00 and 2.49 indicates poor competence in lesson planning, classroom management, instructional delivery, and

professional responsibility, while an overall mean score between 2.50 and above indicates high competence in the area. Further details on the distribution of the field-gathered responses were provided by the standard deviations. It demonstrated the consistency or variability of the responses given by the respondents, where a standard deviation less than 1.00 indicates consistency in the responses and greater than 1.00 indicating variability (Tsiang, 1989). Therefore, it can be concluded that responses that have a standard deviation nearer 0.00 indicate consistency.

RESULTS AND DISCUSSION

Demographic Information of Respondents

The study surveyed respondents about their sex, age, years of teaching experience, and participation in a teaching practice exercise. The majority of respondents were males, with 90 (78.3%) and only 25 (21.7%) were females. Accounting is traditionally viewed as a male-dominated field due to its rules-based and computational nature, even though some female has expressed interest in pursuing the field. The philosophical foundation of accounting education favors masculinity as alluded by (Kamayanti et al., 2012; Tietz, 2007; James, 2008). Female business student-teachers prefer teaching business management over accounting. The majority (70%) of pre-service accounting teachers were young and would continue to be active in the profession. The study found that 93% of respondents had 0-3 years of teaching experience, while 77% had 4-7 years. The majority of pre-service accounting teachers were novices and did not have sufficient teaching experience, suggesting that the teaching practice programme could enhance their classroom experience. The majority of respondents participated in the teaching practice exercise, providing valuable insights for the researchers.

Pre-service Accounting Teachers' Self-rating of their Competence in Planning and Preparation for Classroom Lessons.

Pre-service accounting teachers were asked to rate their competence concerning their planning and preparation for classroom lessons during teaching practice. The justification was to determine whether they were able to attain some competencies in lesson planning and preparation. The results were displayed in Table two.

Table 2. Pre-Service Accounting Teachers' Self-Rating of their Competence in Planning and Preparation for Classroom Lessons

Statements	NA (%)	Basic (%)	Satisfactory (%)	Proficient (%)	Distinguish (%)	Mean	SD
The teacher demonstrates full command of subject knowledge in teaching	1.7	12.2	13.0	39.1	33.9	3.44	0.93
Demonstrate good pedagogical skills in teaching	4.3	4.3	45.2	37.4	8.7	3.42	0.88
Demonstrate knowledge of setting clear and smart learning outcomes for students	10.4	17.4	39.1	20.9	12.2	3.07	1.14
Demonstrate knowledge of using appropriate and timely TLRS	6.1	11.3	35.7	32.2	14.8	3.38	1.06
Demonstrate skills in designing self-assessment to improve on students learning	3.5	16.5	41.7	27.0	11.3	3.26	0.98
Teacher utilizes assessment types that match learning expectations	5.2	5.2	38.3	42.6	8.7	3.44	0.92
Teacher employs instructional strategies appropriate for mixed ability, multilingual and multi-age	5.2	12.2	42.6	33.9	6.1	3.23	0.93

class							
Teacher explains accounting concepts clearly using examples familiar to students	7.8	11.3	33.9	39.1	7.8	3.28	1.03
Totals Means/ SD						26.86	10.78
Means of Means/ SD						3.36	1.35

Note A mean of 2.70 and above defines Proficient or distinguished competence level, but a mean of 2.69 and below defines absent or basic competence level.

The grand mean of means ($M=3.36$, $SD=1.35$) was greater than the standard mean ($M=2.70$), demonstrating that the majority of pre-service accounting teachers had a high level of proficiency in lesson planning and classroom preparation. This means that they can determine in advance which competencies and skills to demonstrate in their lesson delivery, how much time to allot, and which materials and methods to employ in their daily lessons. With a mean of ($M=3.44$, $SD=0.93$), the majority (73%) of pre-service accounting teachers demonstrated complete command of the subject matter in their lesson delivery. This indicates that preservice accounting teachers had proficient subject matter knowledge and could teach effectively, despite the belief of some scholars like Aggarwal (2001) that subject matter knowledge alone cannot contribute to better teaching. The pre-service accounting teachers have reported that during the on-campus or peer teaching programme, supervisors typically present an overview of the programme, enabling them to comprehend and adequately plan for effective classroom instruction. According to Senemoglu (2005), the success of instructional activities is highly dependent on the quality of lesson planning. During our document analyses, the majority of pre-service teachers had updated lesson plans that were well-written and utilised in the classroom.

In an interview with a supervisor of teaching practice, this was what he said *...preservice accounting teachers have high lesson planning and preparation competencies, however, they need an expert supervisor to guide them in building those competencies. The university usually takes students through methods of teaching, where they learned how to plan and prepare for impactful classroom lessons. It is a mandatory course for all student-teachers and they are required to pass before taking part in teaching practice* (Respondent B, 35 years).

One mentor also has this to say *...that pre-service accounting teachers' competencies in lesson planning and preparation were adequate, good, and reflective. But they need to improve their content knowledge and the nature of accounting because they make content errors during their teaching-learning process* (Respondent D, 34 years).

Pre-service Accounting Teachers' Self-rating of their Competence level in Managing Classroom Environment.

The pre-service accounting teachers were also asked to assess the competencies they derived during the teaching practice programme in terms of classroom management. The results were displayed in table three as follows:

Table 3. Pre-Service Accounting Teachers' Self-Rating of their Competence in Managing Classroom Environment

Statements	NA (%)	Basic (%)	Satisfactory (%)	Proficient (%)	Distinguish (%)	Mean	SD
Create highly respectful classroom interactions between teacher-student and students	0.9	3.5	62.6	30.4	2.6	3.30	0.62
Create a classroom environment where all students feel valued and comfortable to take intellectual risk	2.6	3.5	53.7	35.7	5.2	3.37	0.75
Create a classroom environment where all students study hard and	8.7	14.8	40.0	27.8	8.7	3.13	1.06

assume responsibility for high quality							
Create an environment where physical environment arrangement is appropriate to the learning activities	4.3	12.2	35.7	28.7	18.3	3.49	1.14
Create a classroom environment where classroom procedures are well managed	5.2	7.8	40.0	31.3	15.7	3.00	1.02
Create a classroom environment where student's behavior is appropriately managed toward self-discipline	18.3	13.0	30.4	27.0	11.3	3.44	1.26
Teacher frequently monitors student behavior	5.2	10.4	43.5	27.8	13.0	3.33	1.01
Teacher vows on the specific use of language by students	0.9	27.8	34.8	31.3	4.3	3.27	1.97
Totals Means/ SD						26.33	8.83
Means of Means/ SD						3.29	1.10

Note A mean of 2.70 and above defines Proficient or distinguished competence level, but a mean of 2.69 and below defines absent or basic competence level.

The assessment of classroom environment management competencies by pre-service accounting teachers, as shown in table three, clearly shows that prospective accounting teachers were competent in managing the classroom environment, as the total mean of mean and standard deviation was ($M = 3.29$; $SD = 1.10$). Pre-service teachers of accounting can create a learning environment in which the physical arrangement corresponds to the learning activities. In addition, they also encourage an atmosphere where all students feel respected and at ease taking intellectual risks. In terms of maintaining a safe learning environment, lesson organisation, instructions and student engagement, the results revealed that pre-service accounting teachers had acquired some skills in their professional development. Danielson (2011) outlines the components of a successful classroom environment, which include creating an environment of respect and rapport, establishing a culture of learning, and managing classroom procedures, which are consistent with these findings. Student-teachers utilise the teaching practise experience to effectively organise and manage classroom discussions. Frisby and Martin (2010) found that students enter the classroom with a need for the teacher to like them and that teacher-student rapport is an ever-important factor in student success.

In an interview with a mentor, it was said that...*pre-service accounting teachers were observed to be competent in creating a classroom environment of respect and rapport. Students exhibited respect for the teacher and contributed to high levels of civil interaction between all members of the class. This attribute of the pre-service accounting teachers is commendable for their professional growth* (Respondent E, 36 years).

Another mentor said...*pre-service accounting teachers have competencies in creating a safe learning environment that is accessible to all students for learning. They ensure appropriate sitting arrangements, ventilation, and a respected classroom environment* (Respondent B, 42 years).

In addition, one supervisor added that...*pre-service accounting teachers were taught classroom control and management skills, which they were anticipated to demonstrate during the off-campus teaching exercise. The teachers were able to maintain a safe classroom environment, positive atmosphere, interactive class, clear line of instructions, control, and learning was available to all pupils together with those with special needs* (Respondent C, 38 years). This assertion is in line with the argument of Anthony and Yasin (2019) that institutions training teachers should ensure that prospective teachers have a solid foundation in managing classrooms before they begin teaching as teachers

Pre-Service Accounting Teachers' Self-rating of their Competence level on Instructional Delivery

Table four presents the results of preservice accounting teachers' level of competencies concerning instructional delivery to gauge their instructional effectiveness.

Table 4. Pre-Service Accounting Teachers' Self-Rating of their Competence Level on Instructional Delivery

Statements	NA (%)	Basic (%)	Satisfactory (%)	Proficient (%)	Distinguish (%)	Mean	SD
The teacher uses discussions, and techniques to encourage students' participation in lesson delivery	30.4	31.3	22.6	12.2	3.5	2.27	1.13
The teacher uses well-designed learning tasks and activities to engage the student in challenging content	18.3	41.7	17.4	9.6	13	2.57	1.26
The teacher uses effective oral and written communication including grammatically accepted English and pays attention to students' use of language	31.3	33	12.2	9.6	13.9	2.42	1.38
The teacher uses a series of questions to challenge students cognitively, advance high-level thinking and discourse	32.2	39.1	12.2	10.4	6.1	2.19	1.18
The teacher uses appropriate assessment to monitor students learning outcomes	28.7	29.6	17.4	17.4	7.0	2.44	1.26
Teachers monitor students' progress and provide appropriate feedback	23.5	34.8	17.4	14.8	9.6	2.52	1.27
The teacher uses flexibility and responsiveness to adjust and differentiate instructions to address individual students' misunderstandings	35.7	37.4	16.5	6.1	4.3	2.06	1.08
The teacher ignores student's questions when students have difficulty learning	34.8	31.3	20	8.7	5.2	2.18	1.16
Totals Means/ SD						18.65	9.72
Means of Means/ SD						3.29	1.22

Note A mean of 2.70 and above defines Proficient or distinguished competence level, but a mean of 2.69 and below defines absent or basic competence level.

Given that the grand mean ($M=2.33$ $SD=1.22$) was less than the standard mean ($M=2.70$) in table four, the pre-service accounting teachers exhibited inadequate instructional delivery competence. The pre-service accounting teachers rated their instructional delivery in the classroom as elementary. This indicates that majority of pre-service accounting teachers were unable to attain a minimum level of instructional delivery competence, which negatively impacts the teaching-learning process. Learners do not comprehend what is expected of them during a lesson, especially those working independently or in groups without direct teacher supervision. In addition, pre-service teachers' content explanations lacked scaffolding, clarity, accuracy, and relevance to students' prior knowledge and experiences.

In addition, pre-service accounting teachers are expected to employ inquiry techniques that scaffold and relate to students' experiences. This assertion was validated by Quigley et al. (2011), who developed the IRE (teacher initiation, student response, and teacher evaluation) technique for teachers. They believe that the use of these questioning arrangements regularly can suffocate classroom discussion and persuade activeness in learners. Due to inadequate instructional skills, pre-service accounting teachers were unable to effectively convey learning objectives and goals to students. This assertion, which is consistent with the finding of the study by Baki-Tomic et al. (2015), has revealed that

teachers lack the leadership and communication skills necessary to deliver effective courses for the benefit of students. During our document analyses of the reports, it became clear that pre-service accounting teachers lacked communication and logical content presentation skills.

On the competencies of instructional strategies, one supervisor intimated that *pre-service accounting teachers lack instructional competence in terms of multiple representations of content, spoken or written language, inappropriate vocabulary that expresses vague content, leaving students confused. The student-teachers were unable to demonstrate the appropriate ways of presenting financial reports for students to learn easily. They only appear to have some content knowledge, but cannot present it appropriately to their learners* (Respondent A, 44 years).

Also, a mentor added that *pre-service accounting teachers have poor instructional strategies, where instructions were not coherent, poor communication, and inappropriate questioning skills. Students' engagement was not adequate and they demonstrated no flexibility and responsiveness to students' indications in their teaching.*

Another supervisor stated that *the pre-service accounting teachers failed to demonstrate mastery of various instructional strategies, where multiple representations of accounting concepts, conventions, standards, and formats could be done. They lack instructional flexibility and adjustment of the lessons in response to students' learning difficulties* (Respondent D, 45 years).

Pre-Service Accounting Teachers' Competence Level in Professional Responsibility

Table five presents the results of preservice accounting teachers' level of competencies to professional responsibility to gauge the achievement of learning outcomes.

Table 5. Pre-Service Accounting Teachers' Self-Rating of their Competence Level in Professional Responsibility

Statements	NA (%)	Basic (%)	Satisfactory (%)	Proficient (%)	Distinguish (%)	Mean	SD
Teachers do not know whether a lesson was effective	41.7	40.9	13.0	3.5	0.9	1.81	0.86
The teacher maintains accurate records on student's completion of assignments, students' progress in learning, and non-instructional records	63.5	19.1	5.2	11.3	0.9	1.67	1.06
Teacher seeks out opportunities for professional development and makes a systematic effort to conduct action research	12.2	54.8	11.3	13.0	8.7	2.51	1.13
Teacher relationship with colleagues is self-servicing	58.3	19.1	15.7	6.1	0.9	1.72	1.0
Teacher display honesty, integrity, and confidentiality in interacting with colleagues, students, and the public	45.2	16.5	24.3	10.4	3.5	2.1	1.19
The teacher develops a positive teacher identity and acts as a good role model for students	13.0	21.7	26.1	14.8	24.3	3.16	1.36
Teacher guided by legal and ethical teacher codes of conduct in his development as a professional teacher	42.6	35.7	10.4	5.2	6.1	1.97	1.14
The teacher has comprehensive knowledge of the official school curriculum, including learning outcomes	35.7	40.9	9.6	8.7	5.2	2.07	1.13
Totals Means/ SD						17.01	8.87

Means of Means/ SD	2.13	1.11
Note A mean of 2.70 and above defines Proficient or distinguished competence level, but a mean of 2.69 and below defines absent or basic competence level.		

Table 5 displays the results of the pre-service accounting teachers' professional responsibility competencies. The fact that the grand mean ($M=2.13$; $SD=1.11$) was below the standard mean ($M=2.70$) indicates that teachers do not have professional responsibility competence. The majority of a teacher's professional responsibilities lie outside the classroom, including reflecting on teaching, maintaining accurate records, communicating with families, contributing to the school growing, developing professionally and demonstrating professionalism in the process of teaching and learning. Based on the findings, it was determined that teachers do not maintain accurate records of students' assignment completion, learning progress, and non-instructional records. In addition, the majority of pre-service accounting teachers were at a basic level of professional responsibility competency development (over 70%). This means that teachers do not reflect on their instruction, keep accurate records of their instruction, or communicate with families. From the interview interactions, one supervisor intimated that *most of the pre-service accounting teachers do not critically reflect on their teaching to make suggestions for improvement in future lessons. The teacher cannot tell whether a lesson was effective or has achieved its instructional outcomes* (Respondent C, 37 years).

CONCLUSION AND RECOMMENDATIONS

Assessment of the competencies of pre-service accounting teachers is critical for the development of their initial teaching abilities in the following areas: lesson planning, classroom management, instructional delivery and professional responsibilities. Teachers were proficient in lesson planning and preparation, according to the study. Having adequately prepared to instruct in the classroom, this indicated that the teacher's facilitation would be efficacious. An additional finding obtained from the research was that pre-service accounting teachers possess the requisite abilities and proficiencies to create a secure, supportive and practical classroom environment that facilitates fruitful instruction and knowledge acquisition. Nevertheless, their inability to execute innovative pedagogical approaches in accounting classes leads to subpar academic achievements. In order to actively involve students, pre-service must employ suitable instructional approach. Furthermore, the research revealed that aspiring accounting teachers are deficient in professional responsibility competencies, which has an adverse effect on the learning-teaching process.

Also, universities who train pre-service accounting teachers are recommended to monitor and assess their students' portfolios throughout the training process in order to emphasize their professional responsibility and thereby enhance the students' competency. It is recommended that the curriculum be amended to incorporate a greater number of micro-teaching sessions, during which subject-matter specialists offer guidance and mentoring to pre-service accounting teachers in order to foster their proficiency in instructional delivery and professional responsibility. Additionally, it is recommended that the existing body of evidence remain as a subject to additional discourse so as to advance knowledge in the formation of professional responsibility and instructional strategies for pre-service accounting teachers.

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