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## **The use of Teaching and Learning Resources (TLRs) in Senior High School Accounting Lessons: Perceptions of Teachers and Students in Wa Municipality**

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### **Abstract**

The use of Teaching Learning Resources (TLRs) in instructional processes plays a very important role in education globally. TLRs cannot be underestimated in the teaching of all subjects including Accounting. Over the last few decades there has been considerable changes in the business curriculum and professional practices, the nature and role of the accounting education has been expanded, hence the need for practical teaching of the subject. This necessitates the use of TLRs to stimulate learners interest in the subject. Accounting teachers however seems to have fallen short of the new practical approach to the teaching of the subject in Ghanaian Senior High Schools. The study examined the use of TLRs in Senior High School Accounting lessons from the perspective of teachers and students in the Wa municipality of the Upper West Region. Census technique was used to obtain data from 395 respondents which consisted of 370 third year Accounting students and 25 accounting teachers in five selected schools in the municipality. Questionnaires and observation guide were the tools used to gather data. Descriptive statistics (frequencies, percentages, means and standard deviation) and thematic content analyses were the methods employed to present the results. It was found that a few TLRs were available in the schools involved but Accounting teachers hardly used them in lessons to deepen students' understanding of the subject matter because they are expensive to acquire. It is, therefore, recommended that key stakeholders in education which includes the Ministry of Education, Ghana Education Service, National Council for Curriculum and Assessment, school management, teachers and non-governmental organisations should partner with the Senior High Schools (SHS) in Ghana, specifically, those in Wa Municipality to provide adequate TLRs for Accounting lessons in order to build the capacities of teachers and facilitate students learning.

**Keywords:** Teaching-Learning Resources (TLRs), Accounting Education, Ghana

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## **Introduction**

The subject Accounting is one of the highly regarded subjects in the Ghanaian school curriculum. This is because the subject contributes greatly towards growth and development in Ghanaian society through the provision of skills and competent personnel who demonstrate sound knowledge and understanding of accounting principles, concepts and their application in the preparation of financial statements (Ministry of Education, 2008). The subject accounting resulted in financial transparency and accountability, revenue mobilisation, resource management, value measurement among others through taxation, financial management, auditing and preparation of financial statement including the income statement, statement of changes in financial position and statement of changes in equity (Ministry of Education, 2010). Knowing the importance of accounting in today's business enterprise, teachers have been tasked to help students perform better in their examination to enable them become lifelong independent and co-operative learners in order to promote their thinking skills and enable them become responsible accountants who use their skills to enhance transparency and accountability on national income (Kwarteng, 2014).

Accounting as discipline by nature, calls for minimum deviation from the rules of thumb that have been established to guide practice (Wood & Sangster, 2012). Students must develop the required skills and habit of mastering the required reporting principles, standards as well as conforming to the common conventions that guide practice. Akintelure & Oguobi (2003), warns that accounting is not a subject that can be mastered by mere memorizing of basic rules. He explains that it requires a total involvement of the learner throughout the stages in the learning process, sound theoretical knowledge and intensive practice on application of basic principles. However, this may not be possible without the use of TLRs (Kwarteng, 2014). Students learn in a variety of ways and instructors need multiple TLRs such as visual resources, audio-visually, computers, internet resources among others to facilitate students understanding in the learning process. Accounting TLRs when available, can connect students learning to practical accounting and bookkeeping skills as well as facilitate students' understanding of basic concepts, principles, standards and conventions as espoused by the subject accounting (Kwarteng, 2014). The Development for International Development (DFID) (2007), conducted a study on the provision of secondary school textbooks and library facilities in Sub-Saharan Africa and found that basic teaching materials such as textbooks were inadequate in supply. They concluded that adequacy of instructional materials such as textbooks is the most cost-effective input affecting student performance. This is because textbooks are one of the relevant TLRs that facilitate student performance in Accounting. Lynons (2012), supported the view of DFID by indicating that learning is a complex activity that involves interplay of students' motivation, physical facilities teaching resources and pedagogy of teaching. Lynons further assessed that TLRs enhanced the effectiveness of schools as they are basic resources that bring good academic performance in the students. Also, Momoh (2010) conducted a study on the effects of instructional resources on students' performance in West Africa Senior Secondary Certificate Examinations and found that instructional materials have a significant effect on student's performance since they facilitate the learning of abstract concepts and discourages rote-learning. In-depth analyses of empirical studies on TLRs showed majority of the studies were centred on the importance of instructional resources and effects of instructional resources on students' performance; except Kwarteng (2014) whose works delve on the use of instructional resources to teach accounting. The rest were generic studies which focused on either the importance of instructional resources to students learning or the effect of instructional resources on students learning without looking at the availability of teaching-learning resources, usage of teaching-learning resources and challenges teachers faced in using teaching-learning resources to teach the subject accounting. Besides, majority of the other studies were not specific on using TLRs to teach Accounting which has a lot of concepts, principles and technicalities. This study therefore seeks to contribute to the effective teaching and learning of Accounting by assessing the availability of TLRs; the extent to which TLR is used in the SHS Accounting lessons and challenges Accounting teachers faced in using the TLRs in SHS Accounting lessons to improve the learning process of basic concepts and principles of Accounting.

## **The Use of Teaching Learning Resources (TLRs) in SHS Accounting Lessons**

Despite the efforts being made by Accounting teachers to improve performance of students, it appears much is still left to be done (Ankomah & Kwarteng, 2010). The key challenge is crafting instruction in a way that it could interestingly appeal to students' understanding and ultimately promote instructional success. It appears that Accounting instructions are too abstract making them learners to loss practical touch and relevance. The quest of practicalizing Accounting instructions requires the adoption and frequent use of relevant TLRs in Accounting (Kwarteng, 2014).

The use of TLRs in instructional process plays a very important role in education globally. According to Tamakloe, Amedahe & Atta (2005, p. 60), a teaching resource is "a material which a teacher uses to facilitate the learning, understanding and acquisition of knowledge, concepts, principles or skills by his students". Teaching resources in education are the use of equipment's and materials that are relevant to motivate, inform, instruct, and present the subject matter to the learner as well as making learning easier than it would have been without it. The application of TLRs can be adapted to the ability, interest of individual students and increase the amount of personalised instructions students receive. Many students benefit from the immediate responsiveness of the interactions with instructional materials and appreciate self-paced and private learning environment (Kwarteng, 2014). Moreover, the use of the teaching resources often arouses students' interest and engage them actively in learning tasks; provide access to knowledge as well as scaffolding, to help students progress in their learning. The use of TLRs also helps to cater for individual differences by providing variety of learning activities at different levels of difficulty as well as promote independent learning by complementing what students have learnt in the classroom (Curriculum Development Council, 2007). Although it is difficult to assess the effectiveness of the use of instructional resources, some studies have reported that the use of teaching resources is successful in raising examination scores, improving students' attitude and lowering the amount of the time required to master certain materials (Alabere, 2017). In the same vein, Oluwagbohunmi & Abdu-Raheem (2014), acknowledged that instructional materials are materials used by teachers to aid explanations and make learning of subject matter understandable to students during teaching learning process. Abdu-Raheem (2011), asserted that non availability and inadequacy of instructional materials are major causes of ineffectiveness of the school system and poor performance of students in schools. Afolabi & Adeleke (2010), identified non-availability, inadequacy and non-utilization of learning materials as a result of teacher's poor knowledge as factors responsible for the use of lecture method. They recommended that both the students, teachers, parents, Parents/Teacher Association, government and philanthropists should be involved in improvising instructional materials for the teaching and learning in schools.

Jekayinfa (2012), also identified the importance of instructional materials as making learning concrete and real, substitutes one thing for another, allows the students to participate in the production of materials, economical and more teacher-student resource oriented. Also, Olumorin, et al. (2010), observed that instructional materials help teachers to teach conveniently and the learners to learn easily without stress. They assert that instructional materials have direct contact with all the sense organs of the students. Kochhar (2012), supports this view by saying that, instructional materials are very significant learning and teaching tools. He adds that there is the need for teachers to find necessary and relevant instructional materials to complement classroom interaction and textbooks in order to broaden and arouse students' interests in the subject. All these views suggest that the use of instructional materials can improved students' performance. Although research results may vary greatly, there is substantial evidence that the use of the teaching resources can enhance teaching and learning at all educational levels. Teaching resources cannot be underestimated in the teaching of all subjects including accounting. This perception may be changed with the use of teaching resources to promote interest in the subject. Teaching learning resources vary from very simple and inexpensive ones such as the chalkboard, flat pictures, diagrams, cardboard illustrations, maps among others to more complicated and expensive ones like the television set, projectors, slides and filmstrip projectors (Ornstein & Lasley, 2004). Some of the relevant teaching-learning resources commonly used in accounting lessons include accounting textbooks, bank statements, cardboard illustrations, payment vouchers, cash books, receipts, invoices, waybills, promissory notes, debit and credit notes, samples of final accounts of organisations.

These teaching resources are meant to aid teaching and learning of accounting in the Senior High Schools (SHS). According to Phillips & Phillips (2007), the teaching of accounting is too conventional which is based merely on abstract knowledge transmission and heavy reliance on a largely homogeneous set of textbooks without much use of teaching learning-resources. Although SHS Accounting teachers are aware of the existence of these teaching aids, the institutions seem to be exceptionally slow in adopting the various materials to help the teaching of accounting. As such most accounting teachers fall victim to the description of Nacino-Brown, Oke & Brown (1982, p.34), that such Accounting “teachers are mostly accused of over verbalization because in the teaching process, they tend to use more words to explain whatever point they want to put across to learners”. This opposes the idea of exposing Accounting students to the pragmatic use of resources such as Accounting software, journals, bank statements, cash books, cheque books, vouchers, among others so that they will not alien to work in actual employment. Accordingly, accounting students are robbed of the quality instruction expected to make them adapt to the world of work.

### **Purposes of the study**

The study assessed the use of TLRs in SHS Accounting lessons from the perspective of SHS teachers and students in the Wa municipality of the Upper West Region of Ghana. Specifically, the study sought to find out:

1. The types and availability of teaching-learning resources for accounting lessons in SHS and the extent to which the teaching-learning resources are put to use.
2. The challenges teachers face in using teaching-learning resources in teaching Accounting in SHS.

### **Methodology**

The study adopted both quantitative and qualitative research traditions in the dominant less dominant approach, where much emphasis was placed on the quantitative tradition (Creswell, 2013). Descriptive survey was the research design employed because it provides opportunities for researchers to gain valuable insight into the existing phenomenon. The target population for this study included Accounting teachers and students in five selected Senior High schools in Wa municipality. The population was selected for the study because they are directly involved in the use of teaching learning resources in the teaching and learning of Accounting and they are the older schools in the municipality that offer business studies as a programme with accounting as major elective subject. The accessible population included 370 accounting students and 25 accounting teachers in five selected senior high schools in the municipality.

In all, the sample consisted of 395 respondents made up of 370 third year accounting students and 25 accounting teachers in the selected schools. The reason for using third-year students was that they had enough experience with the teaching of Accounting and could provide better responses to the research questions than the first and second year students. The census technique was employed to study the 25 accounting teachers and 370 third year accounting students in the selected schools. This technique was used because the researcher was interested in only teachers who teach accounting and third year students who studied Accounting and had some experience with the implementation of the curriculum. Also, the population was small and it was prudent to survey the entire population of teachers and students. The entire population was chosen in line with Leedy & Ormrod (2005), suggestion that, there is the need to study the entire population if it is small.

The main instruments that were used for the collection of data were questionnaire and observation guide. These instruments were used because the respondents could read, write and demonstrate the application of TLRs in Accounting lessons. Two different types of questionnaire were designed for the study; one for teachers and the other for students. The sets of questionnaire were developed based on the overriding research purpose and questions, which were further derived from the related literature. The students’

questionnaire contained 12 items in all, while the teachers' questionnaire had 15 items. The questionnaire was divided into three sections. Section "A" covered the background information of both teachers and students including gender, age, highest academic qualification and years of teaching experience. Section "B" sought data on the types of teaching learning resources used in teaching accounting and the extent to which they were put to use while Section "C" collected data on the challenges teachers face in using teaching-learning resources to teach accounting. The observation guide was designed to seek information on classroom interaction between teachers and students in real classroom teaching. The purpose for using observation was to complement the responses obtained from the questionnaires for triangulation and reliability of the responses.

The questionnaire for both teachers and students were administered and collected in a week's time after they had been answered. In total, 353 questionnaires were retrieved from students' and 25 from teachers. In all, the response rate was 95% and 100% respectively from students and teachers. Also, 10 Accounting lessons were observed in third year Accounting classes and information gathered on the availability and use of teaching-learning were used to supplement the responses from the questionnaire. The descriptive statistics (mean and standard deviations) were mainly used for reporting while thematic analysis were used for the qualitative data (observation). Data was analysed in accordance with the following themes: background of respondents, teacher-students' perspective on the availability and use of TLRs in Accounting lessons.

## **Results**

### **Background information of respondents**

The respondents were asked to provide information regarding their gender, age, highest academic qualification and years of teaching experience. On the part of teacher respondents, the majority (76%) were male teachers while 24% were female teachers. With regard to teacher's age, 40% teachers were between age 21-30 years, another 40% were aged 31-40 while 20% were above 41 years. Also, the majority of the teachers (56%) were bachelors' degree holders, 32% holds master's degree with only 12% holding Highest National Diploma certificate. Concerning the years of teaching experience, 60% teachers had their teaching experience between 1-5 years; 16% teachers had their teaching experience between 6-15 years; 20% teachers were between 16-20 years and only one teacher had teaching experience of above 21 years. Historically, teaching accounting has been a male dominated profession even though few females are joining this profession in current trends. It is deduced from the results that female teachers in business programmes prefer teaching other subjects such as Business Management, Secretaryship and Economics. Also, the majority of the accounting teachers were within the youthful age and active members of the teaching profession, who are expected to be innovative in designing and using teaching-learning resources. Majority of the Accounting teachers also had a bachelor or master degree as the highest academic qualification and could, therefore, be seen to possess sufficient knowledge in the use of TLRs in teaching Accounting. The teaching experience of accounting teachers was sufficient and it was expected they would use the best TLRs in handling Accounting lessons.

On the part of students' respondents, the majority (60%) were males while 40% were females. The majority 234(66%) were between 17-19 years; 28% were above 20 years and 6% fell between the age range of 14-16 years. The results revealed that male students reading Accounting exceed the female students in Wa municipality. This could be attributed to the fact that Accounting is full of computation and female students may not like subjects involving calculations. The age range of the students shows that the majority of them were in their school-age and their maturity level was reasonable.

### **Teachers Perspective on the Availability of Teaching Learning Resources**

From the teachers' perspective, the types and availability of TLRs used in the teaching and learning of accounting was sought. The purpose was to determine whether these teaching resources were 'available but not adequate' and 'not available at all'. The results were displayed in Table one (1).



**Table 1.** Teachers Views on the Types of Teaching-Learning Resources Available.

Statements	NA (%)	A (%)	ANA (%)	Mean	SD
Recommended text books	44	16	40	2.24	0.72
Audio visuals (e.g. Computers, overhead projectors, films, filmstrips etc)	96	4	-	1.08	0.40
Visual resources (eg. Chalkboard, cash books, cheques, invoices and waybills)	8	32	60	2.52	0.65
Computer laboratories	16	28	56	2.40	0.76
SHS accounting syllabus	8	92	-	2.92	0.73
Teacher's manual and guide	76	16	8	2.32	0.63
Resource persons (accountants, auditors, financial analyst and tax experts)	76	8	16	2.40	0.76
Internet resources	64	16	20	2.40	0.76
Classrooms	60	24	16	2.40	0.76
<b>Total Mean/SD</b>				<b>20.68</b>	<b>6.17</b>
<b>Mean of means/ SD</b>				<b>2.30</b>	<b>0.69</b>

Source: Field Data, 2019

Note: NA= **Not Available**, A=**Available** and ANA=**Available but not adequate**

**Decision Rule:** Mean 2.50 and above = available; Mean 2.49 and below = not available.

From the teacher's perspective, it was found that the grand mean of (M=2.30; SD=0.69) is a little below the standard mean of (M=2.50) indicating that some of the teaching learning resources are available but not adequate in quantity. Majority of the teachers (92%) survey indicated that the SHS accounting syllabus with a mean of (M=2.92; SD=0.73) and that of the visual resources with a mean of (M=2.52; SD=0.65) were available for teaching learning activities in the schools. They however indicated that most of the TLRs including that of recommended Accounting textbooks with a mean of (M=2.24; SD=0.72), audio visuals (M=1.08; SD=0.40), resource persons (M=2.40 SD=0.76), internet resources (M=2.40; SD=0.76 and classrooms (M=2.40; SD=0.40) were either not available or available but not adequate in quantity to facilitate teaching and learning process.

### **Students Perception about the Types of Teaching and Learning Resources (TLRs) Available**

The study also sought to find out from students the types and availability of teaching-learning resources in delivery of accounting lessons. The results obtained were displayed in Table2

**Table 2.** Students view on the types of teaching-learning resources available

Statement	NA (%)	A (%)	ANA (%)	Mean	SD
Recommended textbooks.	5.9	52.1	41.9	2.40	0.60
Audio visuals (e.g. Computers, overhead projectors etc)	95.5	0.8	3.7	1.08	0.40
Visual resources (e.g. Chalkboard,	6.8	8.2	84.7	2.80	0.60

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cashbook, cheque books, invoices, waybills)					
Computer laboratories	12.7	3.7	83.0	2.71	0.70
SHS Accounting syllabus	2.3	97.2	0.6	2.00	0.20
Resource persons (accountants, auditors, financial analyst & tax experts).	94.9	1.4	2.3	1.10	0.50
Internet resources	42.2	2.5	55.3	2.13	1.00
Classrooms	2.0	96	2.0	2.00	0.20
<b>Total Mean/SD</b>				<b>17.35</b>	<b>4.70</b>
<b>Mean of means/ SD</b>				<b>1.93</b>	<b>0.52</b>

Note: NA= **Not Available**, A=**Available** and ANA=**Available but not adequate**

**Decision Rule:** Mean 2.50 and above = available; Mean 2.49 and below = not available.

As shown in Table 2, it was found that the majority (92.9%) of the students agreed that visual resources (chalkboard, cashbooks, invoices etc) with a mean value of 2.80 were available even though they were not adequate in quantity. Also, the majority (86.7%) attest that computer laboratories (M=2.71; SD=0.70) were also available.

Similarly, to the views of teachers, the students indicated that accounting textbooks, syllabus, audio visual resources, internet resources and classrooms were not available or available but not adequate in quantity. Again, majority of the students (96.3%) indicated that resource personnel (accountants, auditors, tax experts etc) as well as teachers manual and guide were not available. This means that its highly difficult for accounting teachers to have access to manuals and guides to aid their teaching learning process. Also, it was found that Accounting teachers rarely invite resource personnel such as (accountants, tax experts, auditors and financial analysts) during their instructional process. These are teaching and learning resources that could be used to facilitate the delivery of the subject in order to ensure effective implementation of the Accounting curriculum.

From the observation, it was realised that most of the TLRs were unavailable to Accounting teachers for teaching. Simple cashbook, receipts books, invoices, cheque books, waybills among others were unavailable for accounting teachers to use. The few TLRs that were available include the teaching syllabus, chalkboard and other supplementary textbooks written by individual persons and approved by Ghana Education Service. Most of the recommended Accounting textbooks from Ghana Education Service through National Council for Curriculum and Assessment Division to the schools were not available for teaching purposes.

### **Teachers' Views on Extent to which the Teaching-Learning Resources Were Used**

Also, teachers view on the extent to which Teaching-Learning Resources were put to use was sought. The question was to assess how often, not often and not at all, teaching-learning resources were used in Accounting lessons. The results obtained were displayed in Table 3.

**Table 3.** Teachers' Views on Extent to which the Teaching-Learning Resources were Used

Statements	MO (%)	O (%)	NO (%)	NA (%)	Mean*	SD
Recommended textbooks	16	28	56		1.60	0.76
Audio-visual resources	4	8	28	60	2.44	0.72
Visual resources	16	60	20	4	2.62	0.73
Computer laboratories	8	36	56	-	1.52	0.65

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SHS accounting syllabus	48	44	4	4	3.36	0.76
Teacher's manual and guide	16	16	24	44	1.96	0.32
Resource persons	-	-	40	60	1.60	0.76
Internet resources	-	32	36	32	2.23	0.62
Classrooms	-	80	20	-	3.20	0.71
<b>Total Mean/Std. Dev.</b>					<b>20.53</b>	<b>6.03</b>
<b>Mean of Means/Std. Dev.</b>					<b>2.28</b>	<b>0.67</b>

Source: Field Data, 2019

Note: MO= **Most often**, O=**Often**, NO=**Not often** and NAA=**Not all**

**Decision Rule:** Mean 2.50 and above = available; Mean 2.49 and below = not available.

From Table 3, it was found that the grand mean of (M=2.28; SD=0.67) is slightly below the standard mean of 2.50 indicating that most of the TLRs were used but not often in most cases. This could be attributed to the non-availability of the resources and this has the tendency of affecting effective teaching and learning process. The results from Table 3 portray that, majority (76%) of Accounting teachers with a mean of (M=2.62; SD=0.73) used visual resources (classrooms) in teaching and learning as opposed to 24% who indicated that visual resources were not used. Similarly, 92% of Accounting teachers stated that the SHS Accounting syllabus with a mean of (M=3.36; SD=0.76) was often used in teaching and learning activities. Majority of teachers (80%) also revealed that the classroom as resources is often used in the school teaching and learning activities (M=3.20; SD=0.71). The results, therefore, show that some teaching-learning resources were used in Accounting lessons by teachers in facilitating teaching and learning. Teachers, however, indicated that the recommended textbooks, audio-visual resources, teacher's manual, resource persons, internet resources and computer laboratories were not used at all or were used sparingly. These resources have a greater effect of making abstract knowledge real or translating narratives into reality for student's easy understanding of lessons if these key TLRs were not were available and used. According to Farrant (2004, p. 356), "the extent to which instructional resources are put to use helps in maintaining the tempo of motivation and attention in the process of teaching and learning". Instructional resources are designed to assist the learner and therefore very integral in the teaching and learning process.

#### **Students view on extent to which Teachers Used Teaching-Learning Resources**

The views of students were equally sought on the extent to which teachers use TLRs in facilitating Accounting lessons. The results obtained were displayed in Table 4.

**Table 4.** Students view on extent to which Teachers Used Teaching-Learning Resources

Statements	MO (%)	O (%)	NO (%)	NAA (%)	Mean	SD
Recommended textbooks	2.7	3.7	70.8	22.7	1.90	0.60
Audio-visual resources	3.4	1.1	6.2	89.2	2.81	0.62
Visual resources	11.9	83.0	3.4	1.7	3.05	0.50
Computer laboratories	0.6	3.4	84.4	11.3	3.07	0.41
SHS accounting syllabus	12.2	85.6	1.4	0.8	2.54	1.00
Teacher's manual and guide	11.3	4.0	4.0	80.7	1.91	0.40
Resource person	9.1	3.1	85.3	2.5	1.87	0.38
Internet resources	1.4	0.8	58.6	39.1	1.90	0.60



Classrooms	96	4	-	-	2.64	0.92
<b>Total Mean/SD</b>					<b>21.69</b>	<b>5.43</b>
<b>Mean of Means/SD</b>					<b>2.41</b>	<b>0.60</b>

Source: Field Data, 2019

Note: MO= **Most often**, O=**Often**, NO=**Not often and** NAA=**Not all**

**Decision Rule:** Mean 2.50 and above = available; Mean 2.49 and below = not available.

From Table 4, the grand mean of means value of (M=2.41; SD=0.60) showed that on average the resources were not often used in the teaching and learning of accounting, which was a similar view shared by the teachers. It is worth to establish here that since the resources were not available, its use would be difficult. As shown in the Table 4, it was seen that the majority of the students (93.5%) with a mean of (M=1.90) indicated that recommended textbooks were not often used because they were not available. Teachers rather used supplementary textbooks written by individual persons and approved by GES to teach accounting lessons instead of textbooks recommended by National Council for Curriculum and Assessment Division. It was also realised that audio-visuals (M=1.81; SD=0.62) were not used at all because, these resources were completely not available. The results, however, revealed that the most often used resources were the visual resources with a mean value of 3.05 and computer laboratories with a mean value of 3.07. Even though these resources were often used in teaching, but the computer laboratories were not mainly used for accounting instructional process. They were mostly used during ICT lessons.

From the observation, it was realised that the TLRs available to Accounting teachers were the teaching syllabus, chalkboard and supplementary textbooks written by individual persons and approved by Ghana Education Service. The expected recommended Accounting textbooks from Ghana Education Service through National Council for Curriculum and Assessment Division to the schools were not available for teaching purposes. Equally, most of the schools had computer laboratories with a set of computers, but they were not used for Accounting instructional process. It was also realized from the observation that, in a normal Accounting lesson, aside the supplementary textbooks used by teachers and the students, no student uses extra instructional resource in their lessons because of unavailability. In the accounting lessons observed, it was realised that the teachers used only the chalkboard and supplementary textbook for teaching. Teaching-learning resources like cashbooks, invoices, receipt books, ledgers, journals cheque books among others were completely absent in the accounting lesson. But these resources are key to deepen students practical understanding of concepts and principles in accounting.

### **Challenges on the use of teaching-learning resources in facilitating accounting lessons**

The use of TLRs in Accounting lessons is not possible without challenges. The study sought to find out some challenges that Accounting teachers were confronted with in using TLRs. The challenges found to be common among the respondents were the issues of inadequate TLRs, expensive nature of TLRs, lack of school administration support in terms of improvising simple TLRs, limited time to use TLRs for teaching accounting lessons, inadequate financial resources, lack of innovation to design suitable and simple TLRs, unavailable resource centres and lack of self-motivation to use TLRs. Most (76%) of the respondents indicated that the available TLRs were inadequate or not available at all in their institutions, while few (24%) of them said they were available in limited quantity. Concerning the expensive nature of the TLRs, the respondents revealed that they were expensive to be acquired by the schools and, therefore, could not be acquired to improve on teaching and learning. This is what one teacher have to say..... *how can we get money to buy teaching-learning resources when government is failing to provide and that there is no available budget in our schools to acquire teaching-learning resources in order to make the teaching of accounting practical* (Teacher A, 29 years old). Concerning school administration support to design simple TLRs, the respondents stated there is a complete lack of school administration support due to reasons such as lack of funds and management commitments for such activities. Another teacher has this to say.....*how can I use my meager salary to buy cardboard, textbooks, internet data and invite resource person to school when school authority would not support me with any funds? My salary cannot support my family expenditure to talk of other things* (Teacher B, 28years old). Furthermore, accounting head of department who doubles as an accounting teacher said.... *There should be teaching-learning resource center where all necessary resources needed to teach*

*various subjects including that of accounting will be made available for teachers and students to use, but if schools do not see the need for such facility, what can an accounting teacher do in getting such resources?* (Teacher C, 34 years old). Some accounting teachers also complaint of the challenge of limited time allocation for teaching an accounting lesson and this therefore make it difficult to use TLRs even if the teaching –learning resources were readily available.

## **Discussion**

It was evident from the results that few TLRs were available and used in delivery Accounting lessons. It, therefore, meant that majority of the resources were unavailable and not used at all. However, the more these instructional resources are put to good use the better the enhancement of teaching processes of the Financial Accounting. Accounting teachers who combine teaching resources with a good natural voice delivers Accounting lessons effectively. Students learning motivations increases when teachers demonstrate Accounting records preparation with teaching-learning resources. For instance, when accounting teachers used cash books, invoices, receipt books, quotations, cheque books, bank statements among others to demonstrate the preparation of trial balance, bank reconciliation statement and final accounts, it makes students learning more creative, innovative and retentive. The availability and use of audio-visual resource is an important TLR because it enables students to reflect and retain what they have been taught and also enables the teachers to demonstrate the teaching of complex topics such as value added tax accounting and Accounting software packages in pictorial representation through the use of projectors and computers. This view is affirmed by Mohamed & Lashine (2003), that knowledge of some Accounting packages is no longer a privilege; it is a must and it should be emphasized through the pre-tertiary stage to the University stage hence the introduction of Information Technology courses in the Accounting curriculum. This implies that regular use of audio-visual resources in teaching and learning of Accounting would help to facilitate meaningful delivery of Accounting lessons (Phillips & Phillips, 2007). In addition to Accounting, the teaching of various disciplines in class has already moved beyond the use of blackboard and chalk into using simple computer programs such as, Microsoft's PowerPoint to facilitate the delivery of education.

From the observation and results obtained from respondents, it is equally important to note that the theoretical learning of Accounting in the classroom is entirely different from the actual world of Accounting practice that takes place in the Business Organisation. Hence, it is of essence that teaching aid like resource personnel such as accountants, tax administrators, finance officers and financial analyst are invited to schools. In accounting, there are topics such as value added tax accounting, Branch Accounting, Public Sector Accounting, Manufacturing Accounting among others which needs to be explained by professionals in their fields but this happens rarely in the Senior High Schools observed. It is scarce to see resource persons like accountants, finance experts, tax experts in the classroom helping to explain concepts and issues to students. This view was affirmed by Stone & Jacobs (2006), that changing educational experience of students by moving beyond the classroom wall can diversify the array of learning opportunities and connect school lessons with daily life and real problems. The apparent failure of accounting teachers in inviting and falling on resource persons to facilitate the practical appreciation, on the part of the learners, of the theories taught in the regular class room could affect total accomplishment of the accounting principles and concepts and how they are applied to the work place. Also, according to Farrant (2004, p. 356), “the extent to which instructional resources are put to use helps in maintaining the tempo of motivation and attention in the process of teaching and learning”. Instructional resources are designed to assist the learning process.

Both teachers and students were unanimous in their decision that there is availability of computer laboratories and some few stocks of computers in the selected schools. This could be attributed to the compulsory integration of ICT into the curriculum in each SHS which compelled every SHS to have computer laboratory that would facilitate teaching and learning. What this mean is that most of the schools are having computer laboratories but the usage as teaching learning resources in accounting class is the question. Findings of the study showed that accounting teachers do not have any access to the computers for delivery accounting lessons. The importance of computers in teaching accounting

cannot be overemphasized as Boritz (1999), observed that most institutions are adding more IT courses by sacrificing existing elements of the current curriculum. He argued that these sacrifices represent a re-orientation of the Accounting curriculum in response to market forces. Also, Chand (2013), puts it that modern Accounting therefore is not merely concerned with the record-keeping but rather comprises a whole range of activities involving planning, controlling, decision making, problem solving, performance measurement and evaluation, coordinating and directing, auditing and tax administration through Information Communication Technology (ICT). The insufficient and unavailability of TLRs may not only limit teachers' ability to use them but may also reduce the quality of accounting education. For instance, most of the Accounting teachers observed, were using other supplementary textbooks but not the recommended textbooks from the National Council for Curriculum and Assessment. The teachers do not use them because the recommended textbooks were unavailable and the teachers were teaching using only the supplementary books or without the syllabus. It meant that the requirements of the syllabus on the content knowledge, pedagogic and curricular were ignored by teachers in planning their lessons.

### **Conclusions**

Over the last few decades, considerable change has occurred in the business landscape and in expanding the nature and role of Accounting profession has led to Accounting education being at a crossroads (Albrecht & Sack, 2000). While the roles of Accountants are evolving, most Senior high schools Accounting teachers are unaware and therefore do not recognize the changing nature of the accounting profession which is more sophisticated with complex standards and principles that cannot be taught without the use of TLRs. Accounting teachers hold a responsibility to provide the right calibre of graduates who would be suitable to the needs and requirements of the job market, decision makers and employers by teaching using TLRs. The work of the Accounting teacher would be deficient if they failed to use TLRs on preparing students on the direction of the changing nature of Accounting. The current demand for Accounting graduates is centred on the one who could use real life objects/aids in solving problems in organisations. It, therefore, meant that Accounting teachers have no excuse for not improvising simple teaching-learning resources in facilitating the teaching of the subject.

Although TLRs are quite expensive, school authorities should endeavour to purchase the required one for effective teaching and learning of Accounting. Most teaching-learning resources were found to be either limited in quantity or unavailable and, therefore, limit the potential of Accounting teachers to use them in facilitating Accounting lessons. Even, those resources that were available go with an intensive pressure being mounted on them with its accompanied high cost of maintaining them. Thus, it limits the variety of resources that the Accounting teacher can use in facilitating Accounting lessons to benefit students. This ultimately has the tendency of affecting teaching and learning of Accounting in Senior High Schools since it makes teaching and learning less interesting and boring. Furthermore, it could be possible that the Accounting teachers are either not having sufficient knowledge or are poorly trained in the use of teaching-learning resources. This makes it difficult for them to improvise simple teaching-learning resources in the course of their teaching. Therefore, there is the need for stakeholders in education including the Ministry of Education, Ghana Education Service, National Council for Curriculum and Assessment, school management, teachers and non-governmental organisations to provide the various schools with adequate teaching-learning resources and the needed training on their use to accounting teachers for effective and efficient delivery of teaching and learning in the subject. Also, teachers should always make use of available visual instructional materials where necessary to make their lessons more interesting and they are encouraged to search for necessary visual instructional materials that can appeal to the senses of learners, arouse their interest, encourage their participation, make learning more meaningful and promote academic standard. Headteachers of the various schools are equally encouraged to provide teachers with support environment for them to improvise instructional materials in their teaching to give room for participatory studentship and make learning more meaningful. Government should provide finances to schools to acquire, and improvise unavailable and inadequate teaching-learning resources to make teaching and learning easier, practical, appealing and enjoyable.

## **Limitations and areas of further research**

The study employed questionnaires and observation as its major instruments for data collection, which has inherent limitations. However, checklists and interview could have been added as other instruments to gather comprehensive data. The study also focused on one region out of sixteen regions in Ghana. However, all the above limitations do not have great potential on affecting the findings of the results since adequate measures were put in place to mitigate the effect. Further research on teaching-learning resources should examine the relationship between the use of teaching-learning resources and its effect on Accounting students' performance. Also, the possible ways of improvising teaching-learning resources to facilitate accounting lessons should be examined.

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