The Use of Instructional Materials for Effective Teaching and Learning of Financial Accounting

Kolawole Olalekan A; Akinyemi Wumi Ogunleye

1Department of Business Education, College of Education, Ikere Ekiti. Nigeria.
2University of Nigeria, Nsukka, Ikere Outreach

E-mail: Olalekankolawole54@gmail.com; E-mail: wumiakinyemi@gmail.com

Abstract

The paper seeks to establish the uses of instructional materials and the significance of Instructional materials for the effective teaching and learning of financial accounting in Nigerian Schools. It also attempts to shed more light on the way teaching and learning of financial accounting should be made to benefit from the modern technological advancement at all levels of educational institutions. The methodology employed in this study was derived from books, journals, archives, newspapers, reports, and the internet, it also discovered that, Instructional technology or instructional media is introduced in to Nigerian Educational system with a view of promoting effective teaching and learning. It recommended that, financial accounting teachers need to select or improvise suitable Instructional materials or aids to facilitate teaching and learning and motivate their students. It finally offers some suggestions on how to make good use of Instructional materials for a better teaching and learning of financial accounting in Nigerian School.

Keywords: instructional materials, significances and how to make good use of instructional materials.

INTRODUCTION

Education, according to Coombs (1970) in Jekayinfa A. A. (2013) consists of two components. He classified these two components into inputs and outputs. According to him, inputs consist of human and material resources and outputs are the goals and outcomes of the educational process. Both the inputs and outputs form a dynamic organic whole and if one wants to investigate and assess the
educational system in order to improve its performance, effects of one component on the other must be examined.

Instructional resources which are educational inputs are of vital importance to the teaching of any subject in the school curriculum. Wales (1975) in Jekayinfa A. A. (2013) was of the opinion that the use of instructional materials would make discovered facts glued firmly to the memory of students. Savoury (1958) in Jekayinfa A. A. (2013) also added that, a well planned and imaginative use of visual aids in lessons should do much to banish apathy, supplement inadequacy of books as well as arouse students’ interest by giving them something practical to see and do, and at the same time helping to train them to think things out themselves. Savoury (1958) in Jekayinfa A. A. (2013) suggested a catalogue of useful visual aids that are good for teaching history i.e pictures, post cards, diagrams, maps, filmstrips and models.

He said that selection of materials which are related to the basic contents of a course or a lesson, helps in depth understanding of such a lesson by the students in that they make the lesson attractive to them, thereby arresting their attention and thus, motivating them to learn. He suggested a catalogue of aids which could be used to teach history. He advocated the use of pictures which will help children in grounding their thoughts and feelings. He said that pictures are used as alternatives to real objects where it is impossible to show students the real objects, and they do serve effectively in tan imagined activities.

Instructional materials are the different teaching aids or apparatus which a classroom teacher employs to facilitate his or her teaching for the achievement of the stated objective. Agun (1992) in Onyejegbu Catherine and Matthew C. Nwike (2013) defined instructional materials as those materials which are helpful to the teachers and students and which maximize learning in various areas. The use of instructional materials in teaching of agricultural science is very important because it provides a concrete basis for conceptual thinking motivates people to learn and captures pupils’ imagination if used correctly Ajalla, (1997) cited by Onyejegbu et al (2013). Knezewich (1975) also stressed the importance of having appropriate personnel
plan and adequate physical facilities to support educational effort. To this end, the paper attempts to find out the uses of instructional materials, significance and how to make good use of instructional materials for effective teaching and learning in Nigeria schools.

The Concept of Instructional Materials

According to Fafunwa A.B (1974) Instructional Materials as the name suggests, are materials of visual, audio and audio-visual category that helps to make concepts abstracts and ideas concrete in the teaching and learning process. Adeniyi A.A (2001) said they are materials which the teacher uses in supplementing his teachings. Instructional Materials include materials used to facilitate learning for better results. Likewise, it is the use of the chalkboard, charts, models, overhead projectors, films, television and computers in teaching process FRN (2004). Hence, it is not just the' use of tools of technology alone but a systematic, integrated organization of machines hardware and software and man, teachers etc. To the solution of problems in education, In order to ensure an effective teaching learning process, it is important for the teacher to be carefully familiar with the teaching resources and services available to him. The components of instructional materials available to teachers and students are in large numbers and also vary according to the functions of each of them. Pictures (motion and still) graphics, maps, radio-recording and play back and the equipments used to get some of these utilized can be regarded as the components of Audio Visual Aids, or Instructional Aids. Examples of instructional materials are charts, maps, diagrams, comics, models, globes, slides, film strips, television, radio cassettes, video, recorders, cinema, card boards, Calendar, Computers, etc.

Classification of Instructional Materials

According to Odianwu and Azubike, (1994) The Instructional Materials could best be Classification into three forms: audio, visual and audiovisual aids. The audio (deal with sound only) the visual (as in sight) and audio-visual (a combination of audio and visual i.e. sound and vision) for instance:

- **AUDIO:**

  These include such things as Radio, Record players cassettes gramophone etc. These aid teaching through the sense of hearing. These
material have one thing in common that is only sound is provided to the learners.

- **VISUAL:**
  The category of this consist of maps, Film steps, specimen, pictures, charts, Blackboard, posters etc. This category appeals to the pupils through the sense of sight, the saying that seeing is believing applies to some extent in this context. Until facts are presented in form of visual aid, pupils may not readily grasp the meaning of ideas, concepts and facts.

- **AUDIO-VISUAL:**
  This group consists of a combination of both audio and visual materials. They are therefore things like Television films and projector etc, the use of these aids learning greatly.

The Significance of Instructional Materials

1. According to Adewoyin, J.A. (1991) in his book Introduction to Educational Technology stated that, most educators generally and equally agree that the creative use of variety of instructional materials will increase the probability that student would learn more, retain better and bring about the skills they are expected to perform.

2. Apart from their ability to process meaningful sources of information, According to Osalusi F M. (2003) Instructional materials help the teacher with the means for extending his horizon of experience as well as providing the teacher with rich sources of procuring communicative materials which could be produced jointly by the teacher and the students.

3. The studies conducted by Lowenstein, L. F. (1989) to test the value of Instructional materials and other sensory devices. These researches have proved that Instructional materials when properly used in teaching learning situations can accomplish a lot of complex tasks.

4. Also the studies conducted by Ismail, B.R and Aleem, R.O. (2001) found that, the instructional materials also offer real experiences in giving the teacher basis for thinking and understanding. They supply concrete basis for conceptual thinking and therefore reduce meaningless responses of students. Therefore instructional materials can provide members of a group with a common or joint experience. They save time.
and thus enable students grasp ideals more effectively and faster. They reinforce other teaching methods and materials. They improve the efficiency of other method and effectiveness of teaching process.

However, before a teacher selects his Instructional Materials, he should consider the following which will serve as his criteria for selection.

(a) **Reliability:** As much as possible, teachers should make sure that the Instructional Materials so selected can be used to achieve the objective of the particular lesson. It is wrong for a teacher teaching pilgrimage to come into the class with an apparatus required to teach ablution. In this case, the Instructional Materials cannot be relied upon to achieve the objective of the lesson.

(b) **Relevance:** Care must be taken to ensure that only Instructional Materials that relate to the topic are used while teaching.

(c) **Cost:** The Instructional Materials should be within the reach of the teacher or the school. The cost of the Instructional Materials will determine whether it can be bought and used or not; otherwise the teacher selects only that Instructional Materials that costs less. In an event of the inability of the school and Age limit. It is wrong to bring into the class Instructional Materials that cannot be easily used to convey meaning of facts, ideas and concept to the pupils because of the limit of the pupils. A primary one school child may not be interested in a lesson in which telescope is used to present facts. This means teaching with Instructional Materials are not just selected on the basis of their attractiveness but on the basis of certain criteria that will ensure their effectiveness in the teaching and learning processes.

**Factors Guiding the Selection of Instructional Materials**

The teacher who wants to use instructional materials should consider the following variables to guide him in the selection of the types of materials to be used in the teaching learning exercise.

1. **AVAILABILITY:** The teacher should ensure that the instructional materials
to be used are easily available for use before the date of use. It means that the materials should be in store and the teacher should look at it and test it before the day of the lesson. If the teacher has to prepare it himself, he should do so at least a day before the lesson. No instructional materials that are not available or not easy to prepare should be noted by the teacher in his lesson plan.

2. **ACCESSIBILITY:** It is the duty of the teacher to ensure that the materials to be used as instructional materials are not only available but also accessible to him. If they are already made materials they should be within reach of the teacher on the date and time of use. There should be no excuse that the materials are readily available but locked up in the store because the store-keeper is no-where to be found or the keys to the store have been misplaced.

3. **AFFORDABILITY:** The instructional materials to be used should not be expensive the cost should be such that either the teacher or the school can afford. It is no use to say that something is available but not affordable due to high cost. There should be a budget for instructional materials and when this is done the cost should not be outrageous it should be within the budget of the school.

4. **SUITABILITY:** The teacher using the instructional materials should ensure the appropriateness of the materials for his intended learners. The materials should be suitable for their age, experience and intelligence. The legal, safety and ethical aspects of the materials to be used should equally be considered. The materials should not portray any anti-social attitude. They should also be free from any bias, distortion or prejudice. If the materials would need electric power then an alternative should be sought to avoid disappointment from Electricity.

5. **SIMPLICITY:** The instructional materials to be used should be simple to operate or manipulate. The teacher should test the materials and ensure their workability before the actual date of use. There should not be any technical problem and where electricity is to be used provision should be made for an alternative power. No teacher should use electric failure as an excuse for non performance. In a situation where an instrument demands the hands of a technician, he (the technician) should be on hand and the teacher should have an insight
into the operation of the instructional materials.

6. **QUALITATIVE**: The instructional materials selected for teaching by the teacher should be of good quality. Teachers should avoid the idea of "managing" with poor quality materials because he might not achieve the desired aim.

7. **REGENCY**: The instructional materials should be the best or nearest to the best it should not be out of date. The instructional materials should reflect current and original thought.

**Problems facing business study in the Selection of instructional Materials**

In despite of the numerous advantages of instructional materials, there are still many problems confronting their selection in accounting Studies. Few from these problems include:

1. **Lack of facilities**: The facilities such as resource room, library and well equipped classroom. Many schools have no good building to store materials' and classroom under which teaching and learning is to takes place.

2. **Lack of Fund**: There is no adequate support or patronage from the government and school administrators to encourage teachers of accounting in preparing instructional materials. Some of the materials are very expensive to provide by teachers. For instance, projected, electronic mass media e.t.c

3. **Learner's Attitude**: Many learners are not interested in choosing accounting as a career. Hence, they are ashamed and feel unconcern in supporting the teachers in the necessary training on the use and preparation of instructional materials. Also, the stealing of those instructional materials and problem of the students mishandling those instructional materials while teachers are not in the classroom, there is the problem of not leaving the instructional materials in the classroom, so that student can make use of them at their leisure and convenient time.

4. **Teacher’s Attitude**: Many of the school teachers are ignorant of using, those instructional materials and induction course, lecture: and seminars are not organized in teaching profession as they are organized in the civil services to up-grade knowledge and to facilitate the use of sophisticated instructional materials. Teachers also do not make maximum use of the few instructional materials.
materials at their disposal, because many of them do not have the knowledge of operating them.

Conclusion

This article shows that teaching and learning with instructional aids is not just introduced to the teaching and learning of financial accounting. It also discovered that, Instructional technology or instructional media is introduced in to Nigerian Educational system with a view of promoting effective teaching and learning.

The study therefore recommended that, accounting teachers need to select or improvise suitable Instructional materials or aids to facilitate teaching and learning and motivate their students. It finally offers some suggestions on how to make good use of Instructional materials for a better teaching and learning of financial accounting in Nigerian Schools.

Recommendations

The following recommendations are stated by the researcher on the usefulness of instructional materials and ways to improve the utilization of instructional materials in the teaching and learning of accounting.

i. Workshops and seminars should be organized from time to time for teachers where they would be taught not only how to produce instructional material but also how to use them effectively for the achievement of educational goals.

ii. Enough time should be allotted in the school time table for effective use of instructional materials in teaching financial accounting.

iii. Resources centers should be established at strategic locations and be well equipped with instructional materials from where teachers could loan from. To this end, the resource centers should be brought near teachers, suffice is to say the centers should be developed in all the Schools.

iv. There should be defined relationships between the course of study and materials to be used for effective teaching of agricultural science.

v. The availability of reference texts and instructional materials are very vital to high academic performance, while, teachers should make efforts to improvise some of these materials, the educational authority should play their own role by making these materials
available in schools if the set objective of the new educational system is to be achieved.

vi. Teachers and students should be encouraged to form the habit of improvising instructional materials to make up the shortfall in supply.

vii. Government should provide assistance in the area of book publishing so that cheaper and more qualitative useful text books can be produced by Islamic Studies teachers.

viii. Storage is an important factor that influences positive or negative use of instructional materials. Storage facilities should be provided where they could be stored for use at a later time.

ix. Parents should be enlightened on the significance of the study of Islamic Studies in schools through the medium of the Parent Teachers Association (P.T.A) in order to provide material for them to benefit fully from the new education system.

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