Plotting Pathways Across Enhancing the Quality of Accounting Education through Student's Centred in Tertiary Institutions in Nigeria

Iweyah Augustine, PhD
Department Business Education,
Department of Business Education,
Faculty of Education, Ignatius Ajuru University of Education,
Rumuolumeni, Port Harcourt

&
Sam-Eleyi, Fortune Omasirichi, PhD
Department of Business Education,
Faculty of Education, Ignatius Ajuru University of Education,
Rumuolumeni, Port Harcourt

Abstract
The focused for this study is to investigate the paradigm shift from teacher centered to student's entered. By shifting to Students' Centred the quality of accounting education students' will improve, especially in terms of greater motivation, a better retention of knowledge, Increase in learning skills and a deeper understanding of the subjects taught. This paper therefore presents the concepts of accounting education, student-centred and constructivism theory of learning. It discussed the types and benefits of student-centred learning as well as challenges of implementing student-centred learning. In conclusion, active student engagement is seen by several educationalists as an essential ingredient to the development of lifelong learning skills. It was suggested among others that tertiary institutions should invest more in training accounting education lecturers in student's-centred learning as the new approach required to fulfill the requirements of the labour market to deliver competent

Keywords*:* Constructivism learning theory, Student-centred approach, Accounting Education

Introduction

The constructivist approach to teaching and learning has introduced a revolution to the process of teachings by advocating that learners should be responsible for what and how they learn instead of being at the mercy of lecturers. Their claim is predicated on the fact that learners learn better when they participate in the process through activity and play which are central to the promotion of learning. According to Kolawale (2017), research findings have shown that the traditional lecture method did not adequately engage students and made it difficult for students to grasp and put into practice what they are learning. A kin observation has shown a change to student's centred approach to learning because it was more effective methodology of learning. Similarly, having the teacher provide all the materials to the passive student is the old paradigm. The new paradigm is to actively engage students with the materials. Learning is most effective when student involvement, participation and interactions are maximized. The paradigm shift from teacher centred, where the teacher is the sole controller

of teaching and learning activities to the student centred, where learners are involved, has a worldwide advocacy for its practice at all levels of education. Therefore, in an effort to improve the quality of education, Nigerian Accounting Education is mainly dominated by the traditional teacher centred approach where learners attend classes as passive observers and recipients of what they are taught. The lecturer uses lecture method in explaining the Accounting concepts, giving them examples and exercises from the prescribed textbook. After in many cases IT SEEMS the students were not given opportunity to give their inputs that will enhance the skills that they need in an Accounting career. In general, the workplace requires people who are problem solvers and team players; who are familiar with the latest developments in technology, who are creative and good communicators and who can adapt well to change. Accounting education should prepare learners for careers by developing the following skills as outlined by (Green, Calderon, Gabbi & Habbegger 1999):

1. Technical skills,
2. Communication skills,
3. Team work and interpersonal skills,
4. Decision making and problem-solving skills,
5. Technology skills and
6. Critical thinking skills.

Therefore, the new trending accounting education is moving from the existing traditional teacher centred approach to a student-centred approach. There are several student-centred approaches that can be followed in accounting education which includes inquiry learning, concept checks, just-in-time teaching, role plays, group discussions, problem solving, case studies, cooperative learning and other techniques that can actively involves students in the learning process. According to DeWet & Van Niekerk (2001) student centeredness involves innovative approaches to accounting education such as making use of computer assisted instruction, developing learner centred material and the restructuring of the classroom situation. A lot of reasons can be advanced for the reluctance of accounting educators to shift from the traditional lecture-based to the new method of teaching. Such approaches are potentially more time consuming and may require greater commitment, lack of adequate materials, room layouts and staff training; and a resistance on the part of students to take responsibility for their own learning. Kolawale (2017), emphasized that learners need to be engaged actively in the learning process and that their learning must be supported and monitored explicitly because learning becomes meaningful when it is centred on the learner and helps them to have better understanding of professional content knowledge, skills and attitude. Therefore, teachers should demonstrate greater understanding of how they can adopt approaches and strategies that will put the students at the centre of their learning by using strategies that will make it possible and using appropriate assessment strategies. It is against this background that this paper looks at how student centred approach to enhance the quality of accounting education students learning.

Concept of Accounting Education

According to Onu (2011) accounting education refers to all practices and principles applied in transmitting accounting concepts to a learner. Ehiametalor (1990) defined accounting education as "a programme which aims at inculcating in the students' abilities like management of personal finance, making national economic choice, investing wisely both in consumable and non-immediate items and reconciling one's assets and liabilities". His position on the use of accounting tends to reiterate the vocational use of accounting preparation of graduates for job employment within a wide range of business career and more especially management of personal finance and resources. Accounting education therefore prepare individuals for advancing into the business world to function intelligently as employees or employers and as keeper of financial records, who can cope with possible challenges and changes in future developments. For accounting education students to cope with possible challenges in future developments, there is need for change to constructivism learning theory as the new pedagogy is required to fulfill the requirements of the labour market to deliver competent students.

Constructivism Theory

Constructivism theory is the learning concept in which learners construct their own knowledge through their personal experience. Learners are encouraged to engage effectively in the organised learning activities so that they will explore, discuss, negotiate, collaborate, cooperate, investigate, and solve real life problems in social learning environment. Koohang, Riley, Smith, &Schreurs, (2009), define constructivism learning theory as "active construction of new knowledge, based on learner's prior experience". The concept of constructivist learning can be organised in four core features: knowledge construction which refers to how learners interpret new information using knowledge and experience they already have. The second feature is cooperative learning in which learners, teachers, and external experts of the study-domain contribute to the construction of knowledge through social interactions. The third feature is self-regulation which includes setting learning objectives, self-observation, self-assessment, and self-reinforcement, is believed that it has a great influence on learning outcomes and learners' performance. Finally, in constructivism learning, learning process has to include real life situations. Problem solving develops critical thinking skills and prepares the learners for professional work environment (Loyens & Gijbels, 2008).

Conceptualizing Student's- Centred Learning (SCL) Approach

Student's-centred approaches are pedagogical practices that "move the focus from theteacher and instruction to the student and learning". In this way, learner-centred approaches focus on the role of the student as an active participant in the process of the teaching and learning. Chiphiko & Shawa, (2014) argued that the pedagogic shift from the traditional teacher centred approach, in which the emphasis is on teachers and what they teach, to a student centred approach, in which the emphasis is on students and what they learn, requires a fundamental change in the role of the educator from that of a didactic teacher to that of a facilitator of learning. Student centred usually refers to forms of instruction that give students opportunities

to lead learning activities, participate more actively in discussions, design their own learning projects, explore topics that interest them, and generally contribute to the design of their own course of study. Moreover, student centred instruction is often associated with classrooms that feature desks arranged in circles or small groups(rather than rows of desks that face the teacher), with "self-guided" or "self-paced" learning, or with learning experiences that occur outside of traditional classroom settings or school buildings, such as creative dramatics class, interactive method of teaching, independent research projects, travel experiences, community service projects etc.

The term student centred learning most likely arose in response to educational decisions that did not fully consider what students needed to know or what methods would be most effective in facilitating learning for individual students or groups of students. Thus, advocates of student's-centred learning challenge or overturn many common organizational or instructional tendencies in schools by making student learning the primary objective; i.e., all considerations that do not in some way improve or facilitate student learning would become secondary (or lower) in importance. The basic rationale is that schools should be designed to enhance student learning, not improve organizational efficiency. Kolawale (2017) explains that in student's centred learning pedagogy, the student becomes more actively involved in the learning process through acts of doing, being and critically reflecting than in traditional didactic learning approach that is more centred around the passive act of knowing. Student centred method of teaching is a technique that the teacher adopts to emphasize the teacher's method of teaching using activity in which students participate with a view to bring about efficient learning. From literature, one needs to know that student centred approach is a situation where by the teacher through activities involving the student's thorough participation in many activities bring about efficient learning experiences. It is a strategy where the student is actively involved both mentally, physically and emotionally in the learning process. The purpose of student-centred learning strategies is to get the students involved in problem solving in a socially relevant environment where the teacher is a facilitator. Student centred approach to learning, according to research findings is based on some principles among which are making learning experimental, fostering the acquisition of social skills through the opportunities that learners have to work cooperatively and collaboratively together (Kolawale, 2017). However, student centred strategies expect the teacher to recreate the teaching and learning environment and to deliberately change his role (role-reversal). Teachers should change their roles from being the only one that matters in the teaching and learning situation to being the one that watches, listens, observes and gives clarifications when the students, through the activation of their prior knowledge, learn by doing, get busy carrying out activities and recreating meaning, knowledge and processing information. Summarily, some of the important point on the student-centred learning include the following (as cited in O'Neill & McMahon, 2005):

1. The reliance on active rather than passive learning,
2. An emphasis on deep learning and understanding,
3. Increased responsibility and accountability on the part of the student,
4. An increased sense of autonomy in the learner,

5. Interdependence between teacher and learner,
6. Mutual respect within the learner teacher relationship, and
7. Reflexive approaches to the teaching and learning process on the part of both teacher and learner.'

Types of student's Centred Learning Activities:

Student's-centred learning activities include Peer-assisted learning, concept checks, inquiry-based learning, problem-based learning and just-in-time teaching.

Peer-assisted Learning: Peer-assisted learning encourages students to exchange ideas with peers and allowing them to determine what, when, and how they learn in formal as well as informal settings. Although it can take various forms (e.g. senior students mentoring juniors, self-help groups, student-led seminars), peer-assisted learning basically involves students teaching other students.

Concept Checks: Concept checks are used to enhance the traditional lecture or tutorial. They help shift focus from what the teacher presents to what students take in, engage with and understand. The technique involves asking questions at the end of a topic and allowing the students to respond as part of the class. Often the response process includes an opportunity for students to discuss their answers and refine their understanding through a process of explanation and negotiation. This is followed by a class discussion around the qualities of student responses.

During this process, concepts can be revised or re-explained where required. This type of activity allows both the academic and the student to check understanding of material, and encourages students to participate in the learning by testing their newly acquired knowledge. Feedback is provided to both students and teachers: students get immediate feedback on their current understanding, and teachers get feedback on misconceptions and other issues that are affecting student understanding. This effectively allows an academic to tailor each lesson to a particular student cohort's abilities and knowledge (Plush & Kehrwald, 2014)

Inquiry Learning: Inquiry learning uses active learning to develop experimental and analytical skills rather than fundamental knowledge. The pedagogical aim behind these activities is to encourage students to progressively construct personalised knowledge and understanding by building upon previous knowledge through the exploration of data models, and by seeking additional information. In inquiry learning, teaching begins with question-driven inquiry as opposed to declarative knowledge. This is in contrast to traditional pedagogies where teaching is telling, knowledge is facts and learning is recall. In most cases, students are encouraged to work together in teams to examine data or explore models (Plush & Kehrwald, 2014).

Problem-based Learning: With problem-based learning students learn by tackling relevant problems. Students who are confronted with a problem experience a need to know something and must learn to develop the means for finding out how to tackle and resolve the problem. Problems are assigned as group tasks as such much cooperation and interaction occurs: the

students share (mis)understandings, divide up the learning, brief each other, and come to learn more about themselves and others.

Just-in-time Teaching: This technique involves the use of online activities in the form of short-answer and multiple-choice questions that students are required to complete just prior to attendance at a lecture. Ideally, the questions should encourage students to read and engage with resources and focus on understanding concepts. The lecturer then views the responses "just in time" to inform the selection and presentation of lecture material based on the students' responses. The questions can be designed either to review previous material, which creates the potential to identify misconceptions that can then be addressed in the lecture, or as a "warm-up" for the upcoming lecture, from which the lecturer can tailor the session to suit the students' existing knowledge (Plush & Kehrwald, 2014).

Benefits of Students Centred Learning

Plush & Kehrwald (2014), highlighted a number of educational benefits of students-centred learning which includes the following:

1. Increased knowledge retention through engagement and enhanced student interactions. Students who develop their own understanding and theories by investigating data and relating it back to what they already know show enhanced knowledge retention, in contrast to students who are told the meaning of theories.
2. Improved problem-solving skills where knowledge is constructed in patterns and not independently. The development of higher-order thinking skills and problem-solving abilities, which result from the recognition of patterns are vital for research
3. Knowledge is developed in a manner similar to how research is conducted, rather than in isolated topics
4. the ability to access information and apply it to solve problems
5. it allows the teacher to understand how the learning backgrounds of student influence their current learning and learning is enhanced when students can connect what they are learning with what they already know
6. Breaking up the lecture can extend student concentration
7. Students can demonstrate comprehension, which can increase confidence in a topic
8. Students receive immediate feedback on their understanding of concepts
9. Students are encouraged to read material ahead of time
10. Misconceptions in learning are highlighted regularly

Challenges of Implementing Student's –Centred Approach

The challenges of student-centred approach implementation have been identified by Anyanwu & Iwuamadi, (2015) as follows:

Challenges of Low Level of Pedagogical Understanding among Educators: A large proportion of accounting education lecturers, though highly certified in their subject area do not possess the requisite pedagogical content knowledge to drive the students' learning in the right direction because they do not have the understanding of how to teach content with the appropriate methods especially those aligned with student centred pedagogy. This situation resulted to the continued use of lecture as a method of teaching where lecturers ask fact-based questions and rarely model participatory methods as practiced in student centred learning. As a result of this, students rarely experience the student-centred approaches taught by those lecturers.

Challenges of Large Class Sizes: Large class sizes make it difficult for effective teaching and learning as it can have negative impact on instructional time and classroom management which are important and related aspects of classroom teaching. This is because a large class might become rowdy, and instructional time would be wasted in controlling undesirable student activities. Not only this, large class sizes contradict the principles of student-centred teaching and learning as they restrict the use of certain active learning strategies like group discussion where a class is too large for the strategy. A variety of active learning strategies can be employed in small classes, but the same cannot apply in large classes as that will impose a lot of physical and logistic constraint on the activities of the lecturer. Consequently, large class sizes constitute a challenge to accounting education lecturers in coming up with good seating arrangement. The seating arrangement may not permit all students to interact with their lecturers and among themselves. Interaction among students in collaborative and cooperative activities like in groupwork becomes difficult to take place. These situations clearly militate against proper use of appropriate student-centred approaches that promote interaction.

Challenges of the Curriculum Demands: The nature of the curriculum which is structured in accounting education requires content coverage in a specific time and for a specific end examination. Much time is required to create activities for active learning, and so not much of the content can be covered within the available time frame before the examination. This inconsistency in the pedagogy of student-centred learning with content coverage and a demand of examination constitutes a challenge to the implementation of student's- centred approach

Challenges of Internet Connectivity and Inadequate Electricity: Another challenge of student-centred approach implementation in Nigeria is poor internet connectivity and inadequate electricity supply required to power the relevant electronic equipment needed for teaching and learning. This condition limits the use of active learning resources such as computer assisted learning packages and more.

Challenges of Inadequate Teaching and Learning Resources: To effectively connect learning to experience, teachers require teaching and learning resources and pedagogic skills. In a survey conducted in Malawi on implementing learner centred approaches to instruction in primary schools by Chiphiko & Shawa (2014) observed that teachers fail to connect lessons to students' everyday life as well as fail to stimulate students' interest in the lessons and arouse their curiosity to learn due to inadequate teaching and learning resources and lack of teachers creativity, resourcefulness and pedagogic (teaching) knowledge. Teachers revert to use of teacher-centred approaches when learning resources are not available and cannot be improvised, which is a major challenge.

Challenges of Students Resistance: Some students had difficulties adapting themselves to the new role of being an active learner that came along with Students'- Centred Learning. According to Felder and Brent (1996), some resistance is to be anticipated when introducing SCL since its benefits are neither immediate nor automatic.

Conclusion

Conclusively, there has been advocacy for the paradigm shift from teacher centered to student cantered pedagogy. Thus, shifting to student's -centred learning the quality of accounting education students will increase, especially in terms of greater motivation, a better retention of knowledge, increase in learning skills and a deeper understanding of the subjects taught. Consequently, accounting educators should ensure that they provide students with opportunities to develop organizational skills, interpersonal skills, communication skills, team-players, decision makers and problem solvers who have the ability to think critically, have knowledge of the latest developments in technology and are prepared for a career in accounting education.

Suggestions

1. Federal/State Governments and Tertiary Education Trust Funds (TETFUND) should provide necessary equipment and facilities in all tertiary institutions to address the issue of large class sizes for effective teaching and learning of accounting education.
2. The Federal Government should promote student's-centred learning approach and implementing it into all tertiary institutions.
3. The Federal Government and curriculum planners should be restructured to develop guidelines for creating student's-centred learning courses in order to identify and describe the learning outcome and to identify the appropriate teaching, learning and assessment techniques.
4. Federal Government should recruit adequate number of qualified teachers to match the ever-growing student enrolment in order to maintain lecturer/student ratio of 1:20 for skilled subjects like accounting.

Reference

Anyanwu, S. U. &Iwuamadi, F. N., (2015). Student-centred Teaching and Learning in Higher Education: Transition from Theory to Practice in Nigeria. *International Journal of Education and Research,* 3(8), 349- 358.

Chiphiko, E. &Shawa, L. B., (2014). Implementing Learner Centred Approaches to Instruction in Primary Schools in Malawi. *Mediterranean Journal of Social Sciences,* 5(23), 967- 975.

Ehiametalor, E. T. (1990). *Business Education Principles and Methods.* Ibadan: Evan Brothers

Felder, R., & Brent, R. (1996). Navigating the Bumpy Road to Student-centred Instruction. *College Teaching*, 44(2), 43- 47.

Green, B. P., Calderon, T. G., Gabbin, A. L. & Habegger, J. W. (1999). Perspectives On Implementing a Framework for Evaluating Teaching. *Journal of Accounting Education*, 17, 71- 98.

Kolawale, C. O. O. (2017). Application of Activity-Based Strategies in Teaching at the Junior Secondary School Level. *A workshop organised by theNational Commission for Colleges of Education and Teacher Development Programme* held at Sa'adatuRimi College of Education Kumbotso, Kano State.

Koohang, A., Riley, L., Smith, T. &Schreurs J. (2009). E-Learning and Constructivism: From Theory to Application. *Interdisciplinary Journal of e-learning and learning objects (IJELLO),* 5, 91- 109.

Loyens, S. &Gijbels D., (2008). Understanding the Effects of Constructivist Learning Environments: Introducing a Multi-directional Approach. *Instructional Science*, 36, 351- 357.

Muianga, X., Klomsri, T., Tedre, M. &Mutimucuio, I., (2018). From Teacher-Oriented to Student-Centred Learning: Developing an ICT-Supported Learning Approach at the Eduardo Mondlane University, Mozambique. *Turkish Online Journal of Educational Technology*, 17(2), 46- 54.

Onu, A. J. C., (2011). Business Education and Emerging Information and Communication Technology. *A lead paper presented at the1st Annual National Conference of Department of Vocational and Technical Education in collaboration with Business Educators Association in Vocational Education* held at Ahmadu Bello University Zaria, Kaduna State, Nigeria.

O'Neill, G. & McMahon, T. (2005). Student Centred Learning: What does it mean for Students and Lecturers?. ResearchGate, Available at https://www.researchgate.net/publication/241465214

Plush, S. E. &Kehrwald, B. A., (2014). Supporting New Academics' Use of Student CentredStrategies in Traditional University Teaching. *Journal of University Teaching & Learning Practice*, 11(1),1 - 14 . Available at:http://ro.uow.edu.au/jutlp/vol11/iss1/5