

Systematic review of effective teaching methods in accounting education in African secondary schools

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Abstract

This systematic review explored the diverse landscape of teaching methods within accounting education and synthesized the existing research on their effectiveness. Accounting education plays a pivotal role in preparing future professionals and optimizing teaching methods is crucial for enhancing the learning experience and outcomes. The review employed a rigorous methodology involving comprehensive database searches, strict inclusion/exclusion criteria, and quality assessment of identified studies. The findings revealed a range of teaching methods used in accounting education, including collaboration, discussions, role playing, case studies, simulations, and online learning. The review highlighted teaching methods that had shown significant effectiveness in enhancing learner learning, retention, and engagement. These findings provided valuable insights for accounting educators, institutions, and researchers to optimize pedagogical approaches in the field. The review also identified gaps in the existing literature and offered recommendations for future research, emphasizing the need for ongoing investigation into innovative and impactful teaching methods in accounting education.

Keywords: *accounting education, accounting instruction, accounting pedagogy, teaching methods, teaching approaches, effective teaching, student performance, technology in education*

Introduction

Accounting education forms the cornerstone of producing skilled professionals who contribute to the financial health and accountability of organizations and society at large. As the business landscape continues to evolve, so too must the methods and strategies employed in accounting education. The efficacy of teaching methods in this field has far-reaching implications, not only for learners but also for the organizations they serve and the integrity of financial reporting. This systematic review sought to address the pressing need for an in-depth analysis of the teaching methods employed in accounting education and their respective impacts on learner learning, knowledge retention, and overall educational outcomes.

Accounting education involves a diverse range of topics, from financial accounting and auditing to managerial accounting and taxation. Consequently, it necessitates a variety of teaching strategies and pedagogical approaches that cater to the unique needs and complexities of these sub-disciplines (Adeleye & Chimezie, 2021; Alshurafat et al, 2020; Berkava & Kralova, 2018; Fridman et al., 2003; Norwani, 2019; Rhman et al, 2021; Skhephe, 2020; Sithole & Pereira, 2019). This systematic review aimed to shed light on the existing research regarding the effectiveness of

different teaching methods employed in accounting education. By synthesizing and critically evaluating the available literature, the study sought to identify the teaching methods that had been shown to enhance learner understanding, promote critical thinking, and foster a deeper appreciation for the subject matter. The research also aimed at uncovering gaps in the current body of knowledge and highlighted areas that required further investigation.

The purpose of this systematic review was to examine and synthesize the existing body of research on teaching methods within the domain of accounting education. Accounting, as a critical discipline within business and finance, plays a pivotal role in the effective functioning of organizations, financial markets, and economies. To ensure that future professionals are well-prepared and possess a strong understanding of accounting principles, it is essential to optimize the pedagogical methods employed in their education.

Teaching methods in accounting

Various instructional techniques for teaching accounting have been proposed in literature, encompassing approaches such as lectures, case studies, simulations, online learning, group work, Problem-Based Learning (PBL),

flipped classrooms, active learning, role-playing, practical workshops, technology-based tools, guest speakers, experiential learning, and gamification (Accad et al., 2019; Adeleye & Chimezie, 2021; Alshurafat et al., 2020; Berkava & Kralova, 2018; Fridman et al., 2003; Norwani, 2019; Rhman et al., 2021; Skhephe, 2020; Sithole & Pereira, 2019).

E-learning

E-learning, which provides accounting students with the opportunity to access study materials and participate in interactive online activities, including video lectures, discussion forums, quizzes, and online assessments, has gained prominence. However, it's noted that some educators may not fully appreciate the advantages of e-learning, as suggested by Skhephe et.al. (2020).

Group work/group projects

Another instructional approach applicable in accounting education is group projects, where students collaborate on accounting assignments or projects. This method involves teamwork and the analysis of financial statements, fostering communication skills and teamwork, aligning with the principles of constructivism learning theory (Sithole & Pereira, 2019). Constructivist learning emphasizes active engagement in the learning process, where students learn by doing, a highly effective strategy (Adeleye & Chimezie, 2021; Sithole & Pereira, 2019).

Problem-Based Learning (PBL)

PBL in accounting involves presenting students with intricate accounting problems or cases, challenging them to independently or collaboratively research, analyse, and develop solutions. PBL fosters self-directed learning, as highlighted by Berkava & Kralova (2015) and Sithole & Pereira (2019).

Flipped classroom

The utilization of flipped classrooms introduces a different approach where students review course materials or lectures on their own before class, allowing classroom time to focus on discussions, the application of concepts, and addressing questions. This method, as advocated by Leveson (2017), not only saves time but also enables students to engage with the teacher and delve into areas they may not fully grasp. It promotes a practical focus and is centred on learner understanding and conceptual change

(Leveson, 2007).

Active learning

Active learning strategies actively involve students through hands-on activities, discussions, and exercises during class. This approach may include interactive demonstrations, debates, or group discussions to reinforce accounting concepts, aligning with the teacher-learner interactive method (Sithole & Pereira, 2019; Rahman et al., 2021).

Role playing

Another teaching method for accounting is role-playing, where students simulate accounting scenarios, such as client meetings or audits, by assuming different roles and engaging in accounting-related interactions (Leveson, 2007).

Practical workshops

Practical workshops offer students a controlled environment to apply accounting principles, while technology-based tools introduce various accounting software and tools to familiarize learners with accounting technology, including financial software, data analysis tools, and spreadsheets. This approach involves working with accounting software and conducting financial analysis, as observed by Fridman et al. (2023) and Skhephe et al. (2020). Computer-assisted instruction enhances problem-solving skills, motivation, and interest in accounting, helping learners understand the relevance of computers in commercial, industry, and financial settings (Fridman et al., 2023; Skhephe et al., 2020).

Guest speakers

Inviting guest speakers from the accounting profession into the classroom exposes students to real-world experiences and insights from industry experts. Experiential learning combines classroom instruction with real-world experiences, such as internships or co-op programs in accounting firms or financial departments (Berkava & Kralova, 2015; Norwani, 2019).

Gamification

Gamification techniques incorporate elements of game design, like rewards and challenges, into accounting education to enhance engagement and motivation, particularly when students have a high level of interest (Berkava & Kralova, 2015; Norwani, 2019; Sithole & Pereira, 2019). The choice of teaching method

in accounting education depends on learning objectives, course levels, and the preferences of both instructors and students. Effective instructors often use a combination of these methods to create a comprehensive learning experience that caters to the diverse needs of accounting learners (Berkava & Kralova, 2015; Norwani, 2019; Sithole & Pereira, 2019).

Research objectives

1. To systematically identify and categorize the various teaching methods used in accounting education, including lectures, case studies, simulations, online learning, and other innovative approaches.
2. To offer practical recommendations for accounting educators, instructors, and institutions based on the findings. These recommendations might help inform decisions about curriculum design and instructional strategies.

Research questions

1. Which teaching methods are most effective in accounting education, and are there any specific conditions or contexts in which these methods excel?
2. What practical recommendations can be derived from the findings for accounting educators, instructors, and institutions seeking to enhance their teaching methods in accounting education?

Methodology

The researcher employed a secondary research approach with a systematic review design.

According to Munn et al. (2018), systematic reviews are a form of research synthesis conducted by expert review groups. They aim to identify and collect international evidence relevant to specific questions and then evaluate and combine the findings to inform practice and, in some cases, policy (Munn et al., 2018). The reason for opting for a systematic review is that it employs explicit, systematic methods to minimize bias, resulting in more reliable findings that can be used to draw conclusions and make decisions (Munn et al., 2018). Systematic reviews follow a well-structured process, requiring rigorous methods to ensure the reliability and relevance of the results to end users.

The selected articles were exclusively in English and publicly available from January 2018 to October 2023. Keywords such as “effective teaching methods,” “accounting,” and “schools” were used for searching on platforms like Google Scholar and Sabinet, yielding a total of 1,426,721 results. Additionally, a manual review of the bibliographies of relevant articles was conducted. The study used the PRISMA screening criteria (Page et al., 2021). Investigations conducted before January 2018 were not included in the sampling. The primary focus of the research was on Secondary Schools in Africa. Out of the initial 1,421,403 queries, 5,318 records remained after assessing their relevance and eliminating redundancy, ultimately resulting in the selection of 12 articles.

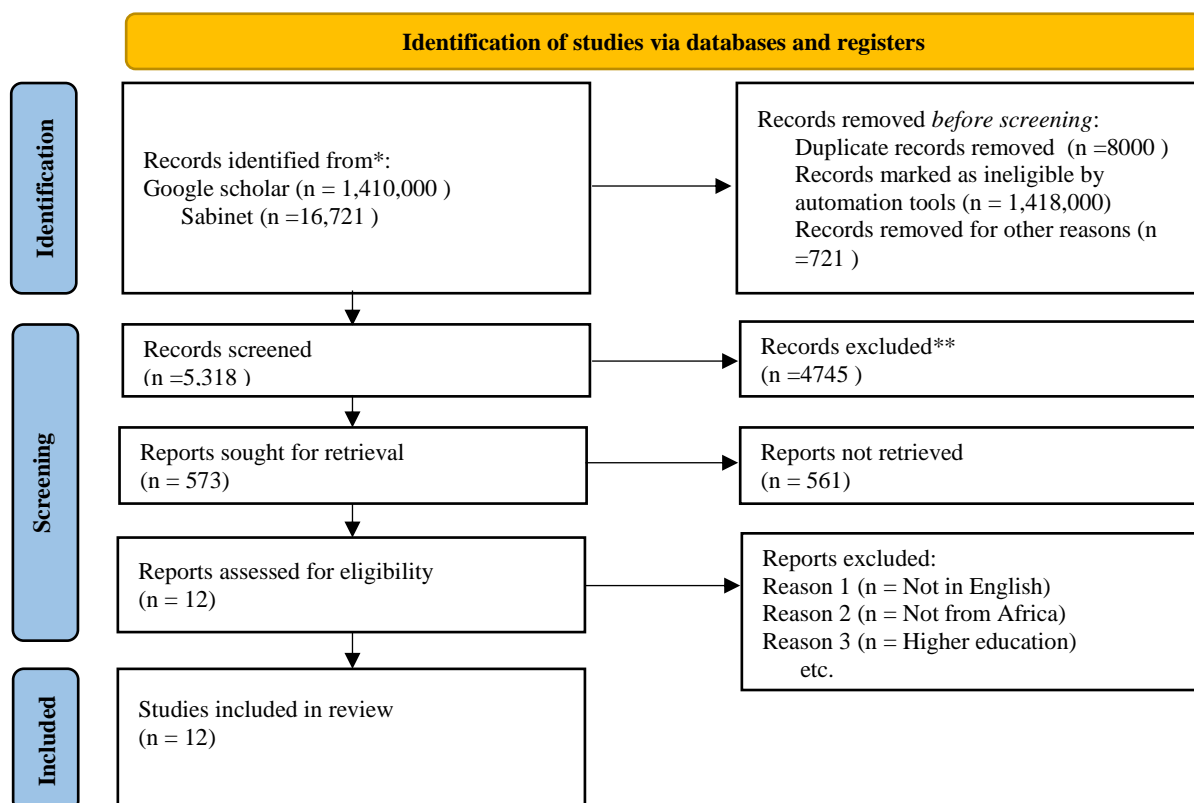


Figure 1: PRISMA Data Reporting System (Page et al., 2021)

In the data extraction process, the following criteria were followed for selecting articles:

1. The articles had to contain original research.
2. The articles were required to be entirely in the English language.
3. The publication year of the articles had to fall within the range of January 2018 to October 2023.

4. The articles had to be based on research conducted in Africa.

A total of twelve articles were selected, all of which were either from South Africa or Nigeria. These articles utilized either quantitative or qualitative research method or a combination of both.

Table 1: Articles assessed

No.	Authors	Country	Methodology	Findings
1	Fridman et al. (2023)	South Africa	Quantitative	Computer-assisted instruction led to improvements in learners' problem-solving abilities, motivation, and their interest in the field of accounting. Furthermore, it deepened their comprehension of the importance of computers within commercial, industrial, and financial settings.
2	Ndlovu (2022)	South Africa	Qualitative	It appears that case studies are better suited for evaluating accounting skills. Accounting teachers typically don't formulate questions at the lower levels of Bloom's Taxonomy, which means they primarily target learners who can apply, interpret, and analyses the knowledge they've acquired.
3	Michise et al. (2022)	South Africa	Mixed methods questionnaires	The performance of learners is influenced by various factors related to teachers.

			and semi-structured interviews. It included 80 teachers and 400 learners from 10 different schools.	These factors encompass teachers' demeanour, their presence or absence, their ability to cover the entire curriculum, the adequacy of revision before examinations, as well as the assignments and tests they provide.
4	Ngwanya & Nzuzu (2022)	South Africa	Qualitative	A lack of materials and resources, a deficiency in textbooks, and inadequate training are the key issues at hand.
	Adeleye & Chimezie (2021)	Nigeria	Not stated	Collaborative teaching methods.
5	Pereira & Sithole (2020)	South Africa	Qualitative	Although learner-centred approaches should be employed, teachers often refrain from using them in the classroom and opt for a teacher-centred approach instead.
6	Alao & Ukpong (2020)	Nigeria	Quantitative 10 teachers 300 learners	Implement creative and hands-on learning methods. The presence of sufficient infrastructure and up-to-date equipment in schools will enhance the quality of learning opportunities.
7	Skephe et al. (2020)	South Africa	Qualitative, case study research design	Accounting often lacks a comprehension of e-learning and the advantages associated with it.
8	Ngwenya et al. (2020)	South Africa	Interpretative qualitative design	Teachers face challenges when teaching new material due to a shortage of textbooks and a lack of adequate assessment activities within the textbooks.
9	Amaewhule & Chuundi (2020)	Nigeria	Quantitative	Demonstration of accounting using the direct method.
10	Sithole & Pereira (2019)	South Africa	Ethnography	<p>The theory or approach of constructivism emphasizes that learners actively engage in the learning process rather than being passive recipients. Learners acquire knowledge through hands-on experiences, collaborative inquiry, and reflection. Constructive teaching and learning strategies encompass:</p> <ul style="list-style-type: none"> • Inquiry-based methods, such as problem-based learning, experimental approaches, investigations, and case studies. • Collaborative techniques, including group work, blogs, tutorials, and forums. • Authentic practices like field trips, simulations, case studies, and educational games. • Reflective activities, such as maintaining portfolios, journals, and conducting critical incident analysis. <p>In this approach, teachers take on roles as facilitators, coaches, guides, prompters,</p>

				and mediators to support the learning process.
11	Nwosu et al (2018)	South Africa	Qualitative	Teachers lack sufficient support. Teachers should offer exchange programs for learners.
12	Umoru & Haruna (2018)	Nigeria	Quantitative	The demonstration method proves to be more efficacious than the lecture method.

Results and discussions

Two research questions were explored in this study. The first question aimed to identify the most effective teaching methods in accounting education and investigated any specific conditions or contexts where these methods excelled. The second question aimed to derive practical recommendations from the findings for accounting educators, instructors, and institutions looking to enhance their teaching methods in accounting education. Numerous accounting teaching methods have been suggested, one of which is computer-assisted instruction, incorporating innovative and experimental learning (Alao & Ukpong, 2020). This method involves learners using accounting software in the classroom, leading to enhanced problem-solving skills, motivation, and interest in accounting (Fridman et al., 2023). It also facilitates a better understanding of the relevance of computers in commercial, industrial, and financial environments (Fridman et al., 2023). However, it was noted that despite various innovative software options, some accounting teachers might not fully grasp e-learning and its associated benefits (Skhephe et al., 2020).

Ndlovu (2022) proposed that case studies are more suitable for assessing accounting. The study found that accounting teachers tend to set questions at higher levels of Bloom's Taxonomy, primarily catering to learners who can apply, interpret, and analyse what they've learned, making it challenging for slower learners to catch up (Ndlovu, 2022). Michise et al. (2022) emphasized that effective teaching in accounting is influenced not only by the teaching method but also by teacher-related factors, including attitude, absenteeism, syllabus completion, revision before examinations, and the provision of assignments and tests. Ngwanya & Nzuzu (2022) added that in addition to the teaching method, the availability of learning and teaching materials, a lack of textbooks, and insufficient training for teachers play crucial roles in the teaching and learning of accounting. Ngwenya et al. (2020) noted that accounting teachers often

struggle with teaching new content due to a shortage of textbooks and insufficient assessment activities. They suggested that adequate infrastructure and modern equipment in schools would enhance learning opportunities (Alao & Ukpong, 2020).

Adeleye & Chimezie (2021) recommended collaborative teaching methods as part of a learner-centred approach. They highlighted the importance of adopting a learner-centred approach in the classroom, emphasizing that some teachers tend to resort to a teacher-centred approach instead (Pereira & Sithole, 2020). Sithole & Pereira (2019) introduced the constructivist theory/method, where learners are actively engaged in the learning process, acquiring knowledge through collaborative inquiry and reflection. This approach includes various teaching and learning strategies, such as inquiry-based learning, collaborative learning, authentic learning, and reflective learning. Inquiry-based learning involves problem-based learning, experimental learning, investigations, and case studies. Collaborative learning includes group work, blogs, tutorials, and forums. Authentic learning comprises field trips, simulations, case studies, and games, while reflective learning encompasses portfolios, journals, and critical incident analysis. In this approach, the teachers assume the roles of facilitators, coaches, guides, prompters, and mediators.

Another learner-centred approach discussed is the direct method of accounting demonstration (Amaewhule & Chuundi, 2020). This method is considered more effective than the traditional lecture method (Umoru & Haruna, 2018). Nwosu et al. (2018) pointed out that teachers often face challenges in implementing these teaching methods due to insufficient support from school administrators. They suggested that learners should be provided with exchange programs to broaden their horizons (Nwosu et al., 2018).

Conclusion

The research identified the most effective

teaching methods in accounting education and examined the specific conditions or contexts where these methods excelled. Furthermore, the study provided practical recommendations for accounting educators, and schools aiming to improve their teaching methods in accounting education. The effective teaching methods suggested included computer-assisted instruction, case studies, collaborative teaching methods, constructivism theory/method, inquiry-based learning, collaborative learning, authentic learning, and reflective learning. Additionally, role play, gaming, and the direct method of accounting demonstration were suggested.

Recommendations

- Accounting educators should adopt a diverse range of teaching methods, rather than relying solely on traditional lectures. Incorporate case studies, simulations, online learning, and other interactive approaches to enhance engagement and critical thinking among learners.
- Select teaching methods that align with specific learning objectives. For example, use case studies and problem-based learning when fostering critical thinking and practical skills, while using lectures for foundational knowledge.
- Integrate accounting software, data analysis tools, and financial software into the curriculum to ensure learners are proficient in technology relevant to the field.
- Explore the flipped classroom model, where learners review materials before class, allowing class time to be dedicated to discussions, application of concepts, and problem-solving.
- Incorporate active learning strategies like group discussions, role-playing, and practical workshops to promote engagement and retention of accounting concepts.
- Accounting educators should receive ongoing professional development to stay updated on innovative teaching methods and technologies. This will enable them to continually improve their pedagogical skills.
- Implement regular assessments and provide timely, constructive feedback to help learners gauge their progress and make necessary improvements in their understanding of accounting concepts.

Implications for practice

- Teaching methods can significantly enhance learner engagement, which is essential for deep learning and knowledge retention in accounting.
- Certain teaching methods, such as case studies and problem-based learning, encourage critical thinking, preparing learners for complex decision-making in accounting roles.
- Teaching methods like simulations, role-playing, and practical workshops facilitate the development of practical skills, which are valuable for accounting professionals.
- Accounting educators should be proactive in integrating technology into their teaching methods to prepare learners for the technology-driven nature of modern accounting practices.
- Accounting learners exposed to experiential learning and guest speakers are better prepared for the challenges and expectations of the real-world accounting profession.
- Educators and institutions should design accounting curricula that can adapt to emerging trends and requirements, ensuring graduates are competitive in the job market.
- One way role playing can be used is by creating a corner shop in the classroom, have students make fake money and role play accounting transacting in the class, which will help to deepen their understanding of accounting transactions and concepts. One learner can be the banker, another a storekeeper and the rest can be customers. Their transactions can be recorded and transferred in accounting books; this will make accounting more relevant to the learners.

This systematic review underscores the importance of ongoing research and innovation in accounting education to continuously improve teaching methods and keep up with industry changes.

Future research directions

The following gaps were identified in the existing literature and suggestions are made for further study.

- Investigate the impact of emerging technologies, such as artificial intelligence, blockchain, and data analytics, on accounting education. Research could focus on how these technologies can be

effectively integrated into the curriculum to better prepare learners for the modern accounting profession.

- Explore the potential of adaptive learning platforms in accounting education, where course content and teaching methods are adapted to individual learner needs and learning styles.
- Research on innovative assessment methods that accurately measure accounting learners' knowledge and skills, including the use of e-portfolios, practical exams, and real-world case studies.
- Investigate the effectiveness of hybrid (blended) learning models and fully online accounting programs, especially in post-pandemic educational settings, to understand their impact on learner outcomes and engagement.
- Examine the benefits of integrating accounting education with other business disciplines or across academic departments to foster interdisciplinary skills and perspectives among accounting learners.
- Research ways to promote diversity and inclusion in accounting education, addressing underrepresentation of certain demographic groups, and ensuring that teaching methods and materials are culturally sensitive and relevant.
- Investigate the integration of ethics and professional development in accounting education. Explore how teaching methods can effectively instill ethical principles and prepare learners for the responsibilities of the accounting profession.
- Examine the long-term retention of accounting knowledge and skills by graduates, as well as the role of different teaching methods in promoting lifelong learning among accounting professionals.
- Explore the internationalization of accounting education and the adaptability of teaching methods to meet the demands of a global accounting profession.
- Investigate the impact of socioeconomic and industry trends, such as the rise of sustainability reporting or changes in accounting standards, on accounting education and how teaching methods should adapt to address these trends.
- Research the impact of ongoing faculty development programs and the adoption of best practices in accounting education, as well as their influence on learner learning outcomes.
- Study innovative pedagogical approaches in accounting education, such as gamification, AI-driven tutoring, and virtual reality, to determine their effectiveness and potential benefits.
- Examine the effectiveness of teaching accounting to learners who are not majoring in accounting, such as business or finance learners, and explore pedagogical methods that cater to their diverse learning needs.

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