

STUDENTS' RATING OF INSTRUCTIONAL EFFECTIVENESS OF ACCOUNTING TEACHERS

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Abstract

The purpose of the study was to assess the instructional effectiveness of senior high school accounting teachers through the rating of students. It employed the descriptive survey design to study a population of 662 senior high school accounting students from the Techiman Municipality in the Bono East Region of Ghana. A sample of 310 senior high school students was drawn by proportionate stratified random sampling. Questionnaire was administered with a return rate of 99%. Data obtained was analysed using frequencies, percentages, means, standard deviations and independent samples t-test. It was found that, generally, students rated accounting teachers' instructions as effective and that gender of the students did not make any difference in the rating of teachers' instructional effectiveness. Even though students perceived their teachers as effective in promoting intellectual quality, and creating quality learning environment, they were unsure about teachers' ability in making accounting lessons significant. However, since students rated their teachers as effective then factors other than teachers' instructional engagements in the classroom could explain the reasons for students' poor academic performance in the subject.

Keywords: Teacher effectiveness, Accounting, Students' rating, Accounting teacher

Introduction

Stakeholders of education expect students to get well organized and competent teachers for effective teaching and learning. For example, Author (2014) asserts that accounting teachers are expected to demonstrate specific pedagogical skills, apply knowledge, and possess professional qualities as a result of their preparation. This implies that teachers' professional characteristics, teaching skills and classroom climate have significant impact on students' achievement. Some studies (Hanushek & Rivkin, 2010; Aaronson, Barrow, & Sander, 2007) attest that some teachers contribute more to their students' learning than others. Silverman and Casazza (as cited in Author, 2009) point out that effective instruction is not achieved by chance as it behoves the teacher to systematically gather information about students' learning. Although teachers are not the sole determinants of students' learning, they play a key role in ensuring that the right learnable bits are imparted. Stakeholders in education consider teacher effectiveness to be the most important determinant of learner performance (Hattie, 2009). This is because the performance of students depends on quality of teaching (Parnham, 2001). Yet, the performance of accounting students has remained unacceptably low (Yeboah-Appiagyei, Osei -Tutu, & Darkwa, 2014). As a consequence, stakeholders question the way the subject is taught and as instructional leaders, teachers are often blamed (Author, 2018). Rosnani (2001) observed that although majority of teachers have knowledge and good attitude in teaching, they find it difficult to ensure that the knowledge has been

successfully understood by students. This is corroborated by Yeboah-Appiagyei et al. (2014) that in spite of their adequate content knowledge, most accounting teachers are not able to impart knowledge to students. This worrying situation casts doubt on the effectiveness of teaching and learning that takes place in the classrooms. Of the several stakeholders in education, students' appraisal of the quality of tuition they receive in the classroom has been highly relied upon in gauging teachers' effectiveness. According to Ampadu (2012), students are the major consumers of teachers' 'product' in the classroom and are better placed to give a better assessment of their teachers. A number of studies (Onwuegbuzie, Collins, Filer, Wiedmaier, & Moore, 2007; Fortson & Brown, 1998) have shown that the use of student assessment of instructional effectiveness is mostly employed in the tertiary institutions. This is probably because, students at that level are perceived to be more mature and knowledgeable about what constitute effective teaching. However, the use of students' rating of effective instruction at the senior high school level has not been given much attention (Lumadi & Acquah, 2014); hence their study. It should be noted that Lumadi and Acquah's (2014) study involved only economics students in evaluating trainee-economics teachers' effectiveness in the classroom.

Studies conducted revealed conflicting results on students' rating of teachers' instructional effectiveness. For example, Lumadi and Acquah (2014) found that majority of senior high school students' rated trainee-economics teachers to be effective in the teaching of economics in promoting intellectual quality, creating quality learning environment and making lessons significance. This is inconsistent with Liberante's (2012) finding that although all the three dimensions are critical in terms of improving student learning, intellectual quality is the most central dimension. However, Liberante's finding confirmed that of Mohanna, Chambers and Wall (2007) that effective teachers are adaptable in providing variety in their teaching activities, aiming to match their manipulation of the teaching and learning environment to the needs of the learner.

In using students' ratings to evaluate teachers' effectiveness, there have been inconclusive debates about the difference the gender of students makes. For example, Centra and Gaubatz (2000) examined gender differences in student evaluation of teaching through two analyses and found that female students favourably rate female teachers to be effective than male teachers while male students appear to be unaffected by their teachers' gender in their rating. Bachen, McLoughlin and Garcia (1999) also found similar results to those obtained by Centra and Gaubatz (2000) that female students rated female teachers especially high across five teaching dimensions and male teachers comparatively lower, whereas male students did not evaluate male and female teachers as significantly different. A study by Baumann (2007) found that Baumann study suggests that the difference might not just be based on gender but that teachers who cared most about their students received positive ratings from students. Moreover, the work of Basow (1995) supports the ongoing argument that differences in students' rating might not just be based on gender but other factors.

The foregoing empirical evidence is indicative that there is no consensus on the results of the studies undertaken so far on students' rating of teachers' instructional effectiveness. Also, there is no available literature on students' rating of accounting teachers' instructional effectiveness, yet, the subject discipline might make a difference in teacher's instructional effectiveness. Therefore, the lack of evidence on students' rating of accounting teachers' instructional effectiveness creates some gap in knowledge. Further, the inconclusive evidence on the difference gender of the students make in the rating of teachers' instructional effectiveness calls for further study. Accordingly, this study was undertaken to resolve the

lack of consensus in research findings on students rating of teachers' effectiveness; provide some evidence on how students rate the instructional effectiveness of accounting teachers; and generate evidence to resolve the controversy of the difference students gender makes to the rating of teachers' instructional effectiveness.

Theoretical Framework

The New South Wales (NSW) quality teaching model describes in detail the major elements of what constitutes good classroom practices based on strong research carried out in a broad range of real classrooms (NSW Department of Education & Training, 2003). The NSW quality teaching model was adopted by the researcher as the model for the conceptualization of effective instruction. The model focuses the work of teachers in improving pedagogy and hence improving student learning outcomes. Teachers use the model to guide the planning and redesigning of activities, lessons and units of work.

The model builds on what teachers already know and value. The NSW quality teaching model is also based on the premise that all students can learn substantial concepts and skills given the appropriate support, a stimulating environment and the expectation that they can succeed in learning. The model can be applied across all years of schooling, in every curriculum area and for all students. The emphasis on providing intellectual quality, a quality learning environment and making the significance of learning explicit to students provides valuable framework within which teachers can strive to deliver quality instruction.

The quality teaching model is built around three dimensions; intellectual quality, quality learning environment and significance. Each of these dimensions is organized into six (6) elements as shown in Figure 1.

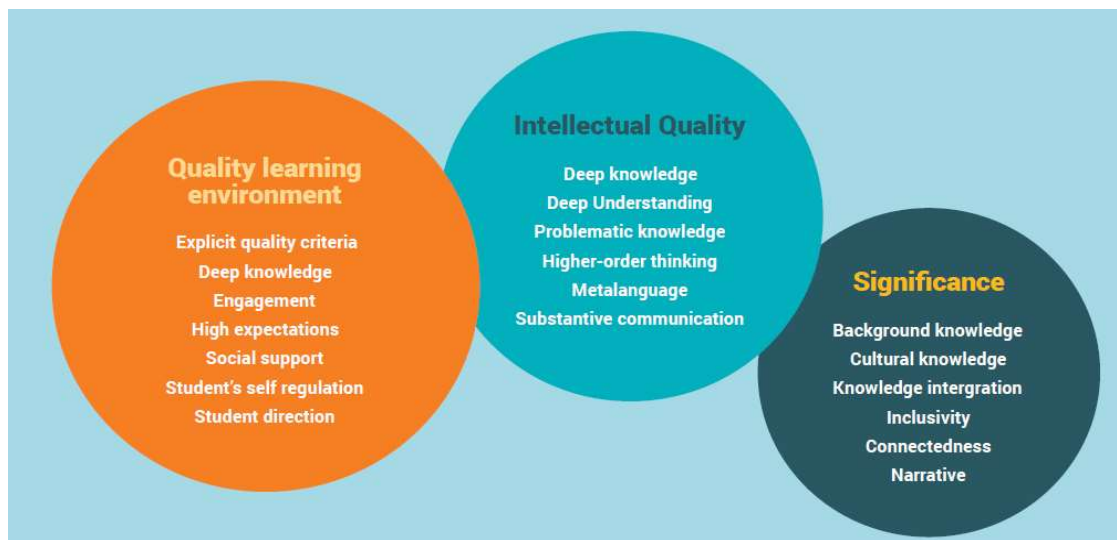


Figure 1: NSW Quality Teaching Mode l
Source: Department of Education, NSW (2015)

As educational programmes face new demands for intellectual quality, curriculum obsolescence is likely to occur rapidly (Oliver, 1965). According to the NSW Department of Education and Training (2003), intellectual quality refers to pedagogy focused on producing deep understanding of important, substantive concepts, skills and ideas. Such pedagogy treats knowledge as something that requires active construction and requires students to engage in higher-order thinking and to communicate substantively about what they are learning. As Newmann, Bryk and Nagaoka (2001) observed, a diverse array of students benefit from participation in a classroom with high quality intellectual assignments (tasks). These ideas form the elements of the intellectual quality of the quality teaching model.

Quality learning environment refers to pedagogy that creates classrooms where students and teachers work productively in an environment clearly focused on learning. The type of classroom environment that a teacher creates can either increase or decrease a student's ability to learn and feel comfortable as a member of the class. Effective teachers are adaptable in providing variety in their teaching activities, aiming to match their manipulation of the teaching and learning environment to the needs of the learner (Mohanna, Chambers, & Wall, 2007). Explicit quality criteria, engagement, high expectations, social support, students' self-regulation and student direction constitute the quality learning environment dimension of the quality teaching model.

Significance is essentially about making connections between the various contexts experienced in life, thereby increasing the accessibility of new forms of knowledge and learning (Killen, 2007; Ladwig, Gore, Amosa, & Griffiths, 2009). Such pedagogy draws clear connections with students' prior knowledge and with contexts outside of the classroom. To enhance effective connections, teachers will need to link subject matter with the cognitive, social and cultural backgrounds of their students (Ladwig & King, 2003). This dimension is made up of elements such as background knowledge, cultural knowledge, knowledge integration, inclusivity, connectedness and narrative.

Methodology

Research Design

The descriptive survey design was employed in studying the students' perceived effectiveness of their accounting teachers. Just as Cohen, Manion and Morrison (2007) advised, the descriptive survey design allowed the researchers to describe, compare, contrast, classify, analyze and interpret the students' perception of their teachers' instructional effectiveness. Acting on the observation of Fraenkel and Wallen (2000) that descriptive has the potential to provide a lot of information from quite a large sample, the researchers studied a relatively large number of accounting students from Techiman Municipal District in the Bono East Region.

Population

The target population for the study was 662 second and third year students who read accounting in senior high school (SHS) in the Techiman Municipality. Table 1 provides the distribution of the population. The justification for using the SHS 2 and 3 accounting students is as a result of the fact that they have had adequate exposure to the content, concepts and theories underlying the teaching of accounting. For that matter they were better placed to offer informed judgment regarding teachers' effectiveness than the SHS 1 students.

Table 1: Population Distribution of the Respondents

School	Males (%)	Females (%)	Number of students
Techiman SHS	80 (62.7)	47 (37.3)	127
Assurance SHS	49 (60.5)	32 (39.5)	81
Yeboah-Asuama SHS	72 (70.8)	30 (29.2)	102
Joy Professional Academy	51 (66.7)	25 (33.3)	76
Mt. Carmel Girls SHS	-	88 (100)	88
Cambridge Business College	71 (73.3)	26 (26.7)	97
International Business College	64 (69.8)	27 (30.2)	91
Total	387(58.5)	275(41.5)	662

Source: Field work, 2015

Sample and Sampling Procedure

Out of the population of 662 accounting students, a sample size of 310 students was drawn following the guideline of Krejcie and Morgan's (1970) table for determining sample size for

a given population. According to table, a total population of 662 accounting students should have a minimum representative sample size of 248. The researchers, however, selected a sample size of 310 to provide for any possible reduction in the return rates of the administered questionnaires. Table 2 presents the sample size distribution of the respondents and return rate of the questionnaires administered.

Table 2: Sample Size Distribution of the Respondents

Schools	Male (%)	Female (%)	Sample	Return Rate
Techiman SHS	37 (62.7)	22 (37.3)	59	57
Assurance SHS	23 (60.5)	15 (35.5)	38	38
Yeboah Asuama SHS	34 (70.8)	14 (29.2)	48	47
Joy Professional Academy	24 (66.7)	12 (33.3)	36	36
Mt. Carmel Girls SHS	-	41 (100)	41	41
Cambridge Business College	33 (73.3)	12 (26.7)	45	45
International Business College	30 (69.8)	13 (30.2)	43	43
Total	181(58.4)	129(41.6)	310	307

Source: Field work, 2015.

To ensure fair representation of the schools and gender groups relative to the the population, proportionate stratified random sampling was resorted. Such that, at the end of the procedure, 181 male and 129 female accounting students were selected and surveyed.

Research Instrument and its Administration and Data Analysis

The main data collection instrument for the exercise was a structured questionnaire crafted from the University of New South Wales (NSW) quality teaching model which guided the study. The questionnaire was made up of 45 closed ended items. It gathered demographic data and data on how students rated the effectiveness of accounting teachers in terms of promoting intellectual quality, creating quality learning environment and making lessons significant. Apart from the part seeking demographic data, the remaining items were measured on a five-point likert scale (5=*strongly agree*, 4=*agree*, 3=*undecided*, 2=*disagree* and 1= *strongly disagree*).

The survey instrument was pilot-tested using 40 second and third year accounting students in Kintampo SHS and Jema SHS in the Kintampo North and South Districts (respectively) of the Bono East Region. Techiman Municipality had been part of the Kintampo District under the Legislative Instrument (L.1.1472) of 1989 as a District Assembly (Ghana Statistical Service, 2014). Therefore, school contexts might still be similar, and for that matter, accounting students in these two school districts are likely to have same or similar outlook. The pilot test yielded an overall reliability coefficient of 0.756 which was considered appropriate to administer the instrument in its state (Frankael and Wallen, 2000).

Data Collection and Analysis

Before the data collection, all Heads of the schools in the Techiman Municipality whose accounting students were involved in the study were contacted in person to request permission through a letter to involve their students in the study. After permission was granted by each head, the questionnaire was administered personally. The respondents were assured of their anonymity and confidentiality of their responses and that they were free to withdraw from responding to the instrument at any time without suffering any penalty. The field work lasted 8 working days and the count of the questionnaires received provided an overall return rate of 99% (See Table 2).

Frequencies, percentages, means and standard deviations were used to analyze students' general perception of instructional effectiveness of accounting teachers. However, to test for significant differences between means of male and female accounting students' perception of accounting teachers' instructional effectiveness, the independent samples t-test was used.

Results

Students' Perception of Accounting Teachers' Instructional Effectiveness

Results on students' general perception of accounting teachers' effectiveness in teaching accounting have been supplied in Table 3. The results indicate that majority (n=212, 69%) of the students perceived their students to be effective in teaching accounting. However, about 21% (n=65) of the students observed that their teachers were rather ineffective. Close to 10% (n=30) were unsure of their teachers' effectiveness in teaching the subject.

Table 3: Frequency counts accounting students' perceived effectiveness of accounting teachers' lessons

Students' rating of accounting teachers' effectiveness	F	%
Effective	212	69.0
Unsure	30	9.80
Ineffective	65	21.20
Total	307	100

Source: Fieldwork, 2015.

More potent results of the assessment the accounting students undertook has been supplied in Table 4 which shows statistics depicting the central tendencies of the results generated. For the purposes of simplicity, sample breakpoints in the form of mean ranges are provided for the interpretation of the mean as follows: *Highly Ineffective=1-1.44 Ineffective = 1.45-2.44 Unsure = 2.45-3.44; Effective = 3.45-4.44; and Highly Effective=4.45-5.00*. It is evident from the results on the minimum and maximum scores that each of the mean scores suffered the impact of extreme values.

Table 4: Accounting students' perceived effectiveness of accounting teachers' lessons: Central tendencies

Measure of effectiveness	No of items	Mean	Stan. Dev.	Max.	Min.	Range
Ensuring intellectual quality in accounting lesson	14	3.55	1.33	4.21	2.61	1.60
Creating quality learning environment accounting lessons	14	3.56	1.20	4.23	1.88	2.35
Making accounting lessons significant to students	11	3.24	1.38	3.96	2.23	1.73
Mean of means/Average SD		3.45	1.30			

The overall mean of means (3.45) of the of students' rating of the 3 dimensions of the quality teaching supports the evidence generated by the frequencies and percentages that accounting teachers were effective in instructional delivery. Detailed results (mean=3.55) in Table 4 suggests further that students rated their teachers to be effective in promoting intellectual quality in accounting lessons. However, the extent of variations in students' rating on this variable was relatively lower as evidenced by the standard deviation (1.33) and the range (1.60). Similarly, students perceived (mean=3.56) accounting teachers to be effective in creating the enabling quality learning environment to promote students' learning. Even though the extent of variation (standard deviation=1.20) of students' perception on this variable was low, extreme values may have contributed significantly to students' rating as evidenced by the high range (2.35). In spite of the overall rating of accounting teachers as

effective in lesson delivery, the students were unsure of the teachers' ability in relating accounting lessons to the practical world of work and business dealings. Thus given the mean (3.24) and standard deviation (1.38), the results suggest that students were indifferent regarding the ability of accounting teachers to enhance significance in accounting lessons. However, the standard deviation shows that variation in individual students' rating on this variable was the highest. This suggests that the extent of agreeableness of the students' perception of teachers' ability to make accounting lessons significant might have been fraught with sharp divergent views. To some extent, this point is supported by the somewhat high range (1.73).

Difference in Male and Female Students' Rating of Accounting Teachers' Instructional Effectiveness

It was hypothesized in the study that there was no statistically significant difference between male and female accounting students' assessment of accounting teachers' instructional effectiveness. The essence of this hypothesis was to determine whether differences exist in the assessment of teachers' instructional effectiveness based on students' gender. Independent-samples t-test was performed to find out the differences in the students' assessment. The Levene's test for equality of variance was conducted to investigate whether the variances between the two groups of financial accounting students were equal. The Levene's test indicated that the differences in variance for the two groups was not significant ($p > .05$) and hence, this study was undergirded by equal variances assumed. Table 11 presents the results.

Table 11: Male and Female Accounting Students Assessment of Teachers' Instructional Effectiveness

Gender	N	M	SD	<i>t</i>	df	<i>p</i>
Male	181	3.45	1.38	.091	305	.927
Female	126	3.44	1.40			

Significant at .05 (2-tailed)

The results in Table 11 show clearly that at .05 level of significance, there was no statistically significant difference between male accounting students ($M= 3.45$, $SD= 1.38$) and female accounting students' assessment of their accounting teachers' instructional effectiveness ($M= 3.44$, $SD= 1.40$); $t(305) = .091$, $p > .05$, (two tailed). The study therefore did not find any significant difference in students' assessment based on students' gender.

Discussion

The study found that, generally, the students perceived their accounting teachers to be effective in the teaching of the subject. This supports the claim of Lumadi and Acquah (2014) that students are more likely to rate their teachers favourably whenever they are given the opportunity to assess them. In furtherance, for intellectual quality to be sustained in a lesson meant that the students perceived relevant accounting terminologies to be well explained to them, with emphasis on activities involving higher-order thinking. To this effect, as perceived by students, the lesson went the typical 'initiate-respond-evaluate' (IRE) patterns to foster students' deep understanding. Thus accounting teachers focused on promoting deep understanding of important accounting principles, substantive accounting concepts, skills and ideas related to the accounting discipline. Accordingly, students were engaged in higher-order thinking and to communicate substantively about what they were learning. By doing these, accounting teachers improved their students' learning through participation in a

classroom with high quality intellectual assignments (tasks) (Newmann, Bryk & Nagaoka, 2001).

Being effective in creating quality learning environment suggests that accounting teachers created classrooms where all instructional participants (students and teachers) worked productively in an environment clearly focused on learning. Therefore, the teachers were seen by the students to have created classroom environment that increased student's ability to learn and feel comfortable as a member of the class. Implicit in the finding, accounting teachers were seen by the students to have provided variety in teaching activities, aiming to match their manipulation of the teaching and learning environment to the needs of the learner (Mohanna, Chambers, & Wall, 2007).

In spite of the overall positive rating students gave accounting teachers, students were unsure of whether accounting teachers were effective in making accounting lessons significant. As one of the three dimensions of the NSW Quality Teaching model, significance is important in allowing students gauge the value of the knowledge they are pursuing. Students' indifference in the teachers' effectiveness in making accounting lessons relevant implies that the students were unsure about the ability of accounting teachers make connections between the accounting principles learnt in the classroom and the various contexts experienced in life. This suggests that students are not confident in rating the teachers to be able to access new forms of knowledge. This is consistent with the observations of Killen (2007) and Ladwig *et al.* (2009) that teachers' ability to make lessons significant to students increases students' accessibility to new forms of knowledge and learning and for that matter the opposite is inimical to students' progress.

The finding that gender makes no difference in the accounting students assessment of accounting teachers' effectiveness is inconsistent with previous research findings (Bachen et al., 1999; Centra & Gaubatz, 2000). Bachen et al. found that female students rated female teachers high and male teachers comparatively lower, whereas male students did not evaluate male and female teachers as significantly different. This study however finds no justification for the claims of Bachen et al. (1999). In fact, the finding of this study seem to suggest that female students did not assess their teachers differently from the way the male students assessed their teachers. Similarly, Centra and Gaubatz (2000) found that female students gave higher ratings to female instructors than male instructors while male students did not significantly rate male instructors differently from female instructors. Centra and Gaubatz were of the view that when more favourable ratings were given, they were largely by female students to female instructors. The finding of this study showed that female students did not rate female instructors differently from the way they assessed the male instructors.

Conclusion

The positive students' rating of accounting teachers' effectiveness in instructional delivery is indicative of the fact accounting teachers could not be the cause of students' poor academic performance in accounting. Of the myriad of factors that could explain why students perform poorly academically in accounting, teachers could be excused as a contributory element. Therefore, without fingering teachers, stakeholders of education should continue the search for explanations as to the exact causes of poor academic performance of students in the subject.

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