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Research Article

Effect of Think-Pair-Share Instructional Strategy on Students' Academic Achievement and Self-Efficacy in Financial Accounting in Abia State

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Abstract: The need to improve the poor academic performance of students in financial Accounting in both external and internal examinations necessitated this study. This study aimed at determining the effect of think-pair-share instructional strategy on students' academic achievement and self-efficacy in financial accounting in secondary schools in Abia State. Quasi-experimental research design specifically, pre-test post-test non-equivalent control group design was adopted for the study and the population consisted of 846 senior secondary two (SS2) Financial accounting students in Abia. A purposive sampling technique was used to select a sample size of 78 SS2 financial accounting students. Financial Accounting Achievement Test (FAAT) and adapted Academic Self-efficacy Scale (ASS) was used for data collection. Face and content validity of the instruments were established using experts in the field of Business Education and Measurement and Evaluation and Kudder-Richardson Formula 20 (KR-20) was used to establish the reliability of FAAT while Cronbach Alpha was used to determine the internal consistency of academic self-efficacy scale with reliability coefficients of 0.92 and 0.79 obtained. Mean, standard deviation and ANCOVA were used for data analysis. Findings showed that TPS instructional strategy is more effective in enhancing students' academic achievement and self-efficacy in financial accounting more than the CTM. The researchers concluded that adoption of TPS instructional strategy in teaching Financial Accounting is capable of improving poor academic performance of students in Financial Accounting. Recommendations were giving for the implementation of TPS instructional strategy.
Keywords: Think-Pair-Share, Instructional Strategy, Academic Achievement, Self-efficacy, Financial Accounting.

Introduction

The quality of education at all levels especially at the secondary school has to be practical oriented for effective inculcation of values and acquisition of skills necessary for self-reliance and poverty eradication. In recognition of the importance of education to social-economic and technological development of Nigeria, the Federal Republic of Nigeria through her National Policy on Education (FRN) (2013) mandated the introduction of Vocational Subjects in all secondary schools. Financial Accounting is introduced as one of the Vocational Subjects in senior secondary school geared towards equipping students with relevant knowledge, skills and work habits for gainful employment or self-employment (FRN, 2013). The principles used help the students to understand the corporate world and what it entails to survive in it. Financial Accounting is the process of recording, reporting and evaluating economic occurrences and transactions that affect business organizations and the

general economic status of a nation. According to Agbo (2015), financial accounting is the art of recording, interpreting, verifying and reporting financial transactions of a business in accordance with the laid down accounting principles.

Presently, there has been increased concern about the inability of existing Financial Accounting principles to adequately prepare students for complex and sophisticated, as well as technologically driven business environment. Anao (2009) stated that Financial Accounting information can be gained through the use of several principles and conventions which are the fundamentals that guide Financial Accounting students in recording, appreciating and assessing Financial Accounting information. The objectives of Financial Accounting for senior secondary schools according to FRN (2013), are to provide; specialized instruction to prepare students for career in accounting field, and fundamental instruction to help students assume their economic roles as consumers among others. In view of this importance, the West African School Certificate Examination Council (WAEC) has been reviewing its syllabi over the years to reflect contemporary issues, and to respond to public concerns and adjust to realities of time (Aderogba & Ogunnowo, 2010).

Financial Accounting is a systematic and procedural subject as such it is not a subject that can be mastered by mere memorization of the basic rules. It requires sound theoretical knowledge and intensive practice in its application. However, the Conventional Teaching Method (CTM) has continued to dominate the teaching in Nigerian classroom teaching (Umar & Abdulmutallib, 2017). The CTM may not be an effective teaching method for enhancing students' achievement in skill-based subjects because the students' participation in the learning process is less. Sagor (2008) stated that an over-reliance on the CTM molds students into passive recipient of information transmitted by the teacher and make students highly dependent on the teachers for much of their learning needs. CTM is based on the needs of the teacher which lead to teacher satisfaction but students' dissatisfaction (Phillips, 2016).

Students also play a part because whenever they feel unsatisfied with a lesson, their efforts in the subject will reduce. Therefore, students' dissatisfaction can be the root cause of mass failure in Financial Accounting as well as massive decrease in the popularity of the subject. Other causes of students' poor academic achievement in the subject may be teachers' insensitivity to the nature of financial accounting when planning instructional activities, inadequate workbooks and business teaching materials which determine the effectiveness of the teaching methods to be employed.

In Abia State, there has been a struggle to improve poor academic performance of students in Financial Accounting. The WAEC analysis of results of students in financial accounting in the State for 2015, 2016 and 2017 academic years showed a percentage failure rate of students in the subject to be 62.69%, 58.87% and 57.15% (WAEC Chief Examiner's Report, 2015, 2016 & 2017) respectively. This ugly situation could make it difficult to produce future competent accountants who are highly needed in business organizations. This suggests that students with poor academic achievement in financial accounting are less likely to be employed in business organizations. Academic Achievement is examination marks, teachers' given grades and percentiles in academic subjects (Awan & Noureen, 2011). Academic achievement in the context of this study is the test scores of students in financial accounting examinations after being taught the subject using different instructional strategy. In teaching Financial Accounting, the instructional procedure to be used is usually based on inclusion of differentiation, which involves providing for the psychological and educational needs of both genders involved. For effective curriculum planning in Financial Accounting, the voice and

ideas of the student are essential as they are the final consumers of education, thus, Think-Pair-Share (TPS), which is also called questioning strategy (Layman, 1981) is very important as it enables the students to air their views and defend their views as well. TPS is also used to keep all students actively involved in the class discussion.

Ahmad-Hamdan (2017) saw TPS instructional strategy as one of the active cooperative learning strategies used to activate the students' previous knowledge of the position of education or to work the reaction about mathematical problem. Additionally, the use of TPS instructional strategy could help financial accounting students: to change their learning style from listening and taking notes given by a traditional "chalk and talk" teacher to an activity-based learning where students get more involved in their learning and to learn from other students. It could also enhance students' academic achievement and self-efficacy in financial accounting.

Furthermore, students' self-efficacy in financial accounting could be influenced when TPS instructional strategy is used. This is because the strategy ensures that no student is left out of the discussion as students who may usually be uncomfortable with large classes as audience, are offered a very small audience and can practise the necessary attributes in self-efficacy. Students' self-efficacy and intrinsic motivation could also be influenced by TPS instructional strategy. Self-efficacy refers to a student's confidence in his or her ability to achieve specific academic tasks (Gaumer-Erickson, Soukup, Noonan & McGurn, 2016).

Self-efficacy is the strength of one's belief in one's own ability to complete tasks and reach goals. It is concerned with perceived capability and is phrased in terms of "can do" rather than "will do". 'Can' is a judgment of capability while 'will' is a statement of intention. Self-efficacy could play a key role in students' learning because it stimulates their behaviour not only directly, but by its impact on other determinants such as goals and aspirations, and outcome expectations.

Students' achievement could also be influenced by their genders. The importance of examining achievement and self-efficacy in relation to gender is based primarily on the socio-cultural differences between girls and boys. Ogundola (2017) revealed that there was a differential academic achievement in Vocational Education subjects in secondary schools as a result of gender, Wally-Dima and Mbekomize (2013) found that female students outperformed males in Financial Accounting examinations. Nwaubani, Ogbueghu, Adeniyi and Eze (2016) carried out a study on effects of think-pair share (TPS) and student teams-achievement divisions (STAD) instructional strategies on senior secondary school students' achievement in economics. Findings revealed that both the TPS and Student Teams-Achievement Division (STAD) significantly improved students' achievement in economics. Similarly, female students achieved better than their male counterparts Marwan (2015) study on effect of using TPS, co op- co op and traditional learning strategies on undergraduate students' academic performance in educational psychology course revealed that there was no significant difference in the pretest academic performance mean scores between students.

Chianson, O'kwu and Kurumeh (2015) investigated the effect of TPS strategy on secondary school students' achievement and self-esteem in fractions in Benue State. Findings of the study revealed that there was a significant difference in the mean scores of students taught using the TPS strategy compared to those taught using the conventional approach ($P=0.001 < 0.05$). Lee, Hui-Chuan and Masitah (2018) studied the effects of collaborative learning on students' understanding of probability and their attitudes towards mathematics. Findings

revealed that the students demonstrated an increase in self-efficacy, participation, understanding and enjoyment levels after the intervention. Rifa'I and Lestari (2018)'s study on effect of TPS using scientific approach on students' self-confidence, efficacy and mathematical problem-solving showed that TPS using scientific approach learning in comparative with traditional learning had a more significant effect on students' self-confidence, efficacy and problem-solving skill. Araban, Zainalipour, Rais-Saadi, RJavdan, Khalil Sezide and Sajjadi (2012) investigated the effects of cooperative learning strategy on self-efficacy and academic achievement in English lesson and results indicated significance difference in both self-efficacy and academic achievement in English lesson.

With TPS, the study and mastery of Financial Accounting is expected to be much easier with a higher level of academic achievement and self-efficacy. Financial Accounting is a subject that cannot be mastered in isolation, hence varying opinions are needed to fully understand the concepts and principles involved and TPS as a method of instruction that helps both students and teachers to promote team work and finally achieve the educational objective set. Therefore, this study was organized to determine the effect of TPS instructional strategy on secondary school students' academic achievement and self-efficacy in financial accounting in Abia State.

Statement of the Problem

Abia State has been one of the educational advantage states in Nigeria in terms of her performance in WAEC/NECO examinations nationwide (Olowolagba, 2018). However, the subjects that boost the state to this enviable position did not include Financial Accounting and some commercial subjects but were mainly art and science subjects. This is evidenced by the WAEC Chief Examiner's Report of 2015, 2016 and 2017 which showed that students performed poorly in financial accounting in Abia State. The poor academic performance in financial accounting makes it difficult for students to go further in the skills and other advanced accounting courses at the tertiary education levels.

Majority of these students whose dream is to become professional accountants have lost interest in the course thereby seeking admission to other courses. Similarly, poor knowledge and skills of financial accounting might lead to inability of financial accounting students to start up small scale enterprises and manage them successfully upon graduation therefore, hinders the accomplishment of the objectives of business subjects and leads to increase in unemployment rate among financial accounting graduates. A number of factors could be responsible for poor academic performance of students in financial accounting. It could be linked to inadequate number of qualified teachers, lack of motivation, and inadequate teaching aids. The problem of this study is that students of financial accounting in senior secondary schools in Abia State are not performing well in both external and internal examinations resulting to them not being employed or going for further studies. Therefore, the study was carried out to determine if the employment of TPS instructional strategy in teaching financial accounting could improve students' academic achievement and self-efficacy.

Purpose of the Study

The main purpose of this study is to determine the effect of TPS instructional strategy on secondary school students' academic achievement and self-efficacy in financial accounting in Abia State. Specifically, the study determined the:

1) Effect of TPS instructional strategy on the academic achievement of students taught financial accounting compare to those taught using CTM.

2) Effect of TPS instructional strategy on the self-efficacy of students taught financial accounting and those taught with CTM.
3) Effect of TPS instructional strategy on the self-efficacy of male and female students taught financial accounting.

Research Question

The following research questions guided the study:

1) What is the effect of TPS instructional strategy on the academic achievement of financial accounting students as compared to the financial accounting students taught using CTM?
2) What effect has TPS instructional strategy on the self-efficacy of financial accounting students as compared to financial accounting students taught using CTM?
3) What effect has TPS instructional strategy on the self-efficacy of male and female financial accounting students as determined by their mean self-efficacy scores?

Hypotheses

The following null hypotheses were tested at 0.05 level of significance:

1) There is no significant difference between the academic achievement mean scores of students taught financial accounting using TPS instructional strategy and those taught using CTM.
2) There is no significant difference between the self-efficacy mean scores of students taught financial accounting using TPS instructional strategy and those taught with CTM.
3) There is no significant difference between the self-efficacy mean scores of male and female students taught financial accounting using TPS instructional strategy.

Method

The design for this study was a quasi-experimental design specifically, non-equivalent control group, pretest-posttest design. The quasi-experiment design is symbolized as follows:

Group	Pre-test	Treatment	Post-test
EG	O_1	X_1	O_2
CG	O_1	X_2	O_2

Non-randomized two group pre-test and post-test control group design

EG ---Experimental Group
CG ---Control Group
X_1 ---Treatment (Think-pair-share)
X_2 ---Treatment (Conventional method)
0_1 ---Pre-test (First observation/ measurement)
0_2 ---Post-test (Second observation/ measurement).

The population of the study consisted of all the 846 (302 male and 544 female) senior secondary school (SS 2) Financial Accounting students 2019/2020 session in state owned secondary schools in Abia State. The sample for this study consisted of 78 SS 2 Financial Accounting students from two state owned co-educational secondary schools in Abia State. The two secondary schools were purposively drawn and the control and experimental schools comprised 38 (15 male and 23 female) students and 40 (13 male and 27 female) students respectively.

Data were collected using Financial Accounting Achievement Test (FAAT) and Academic Self-efficacy Scale (ASS). The instruments for data collection were face validated by three experts in the field of Business Education and Measurement and Evaluation. The reliability of FAAT was determined using Kudder-Richardson Formula 20 (KR-20) and reliability coefficient of 0.92 was obtained while the internal consistency of ASS was determined using Cronbach alpha and reliability coefficient yielded value of 0.79. Data related to research questions were analyzed using mean while hypotheses were tested using the analysis of covariance (ANCOVA). The benchmark for achievement scores was 60% while the benchmark for self-efficacy scores was 50%. Achievement scores of 60% and above means that the instructional strategy is effective in enhancing students' academic achievement in financial accounting and self-efficacy scores of 50% and above means that the instructional strategy is effective in enhancing students' self-efficacy in financial accounting. The decision on hypotheses was that where the p-value is less than or equal to the level of significance (0.05), the null hypothesis was rejected, otherwise the null hypothesis was accepted. The calculation of the mean and ANCOVA was carried out using SPSS version 23.

Result

Research Question 1

What is the effect of TPS instructional strategy on the academic achievement of financial accounting students as compared to the financial accounting students taught using CTM?

Table 1. Academic achievement mean scores of students taught financial accounting using TPS instructional strategy and those taught with CTM

Source of Variance	N	Pre-test Mean	Post-test Mean	Pre-test SD	Post-test SD	Mean Gain
Experimental Group	38	30.84	68.68	7.88	3.94	37.84
Control Group	40	19.93	36.83	2.86	4.86	16.09
Mean Gain Difference						**21.75**

Data in Table 1 indicate that the post-test mean score of 68.68 for the experimental group is greater than the pre-test mean score of 30.84 while for the control group; the post-test mean score of 36.83 is greater than the pre-test mean score of 19.93. Mean gain of the experimental group of 37.84 is higher than that of the control group of 16.09 with 21.57 mean difference in favour of the experimental group. With post-test achievement mean score of 68.68 above the 60% benchmark, TPS instructional strategy is effective in enhancing students' academic achievement in financial accounting than the CTM.

Research Question 2

What effect has TPS instructional strategy on the self-efficacy of financial accounting students as compared to financial accounting students taught using CTM?

Table 2. Self-efficacy mean scores of students taught financial accounting using TPS instructional strategy and those taught with CTM

Source of Variance	N	Pre-test Mean	Post-test Mean	Pre-test SD	Post-test SD	Mean Gain
Experimental Group	38	24.79	60.47	3.84	6.25	35.68
Control Group	40	23.45	30.78	3.15	4.57	7.33
Mean Gain Difference						**28.35**

Data in Table 2 show that the post-test self-efficacy mean scores of 60.47 for the experimental group is greater than that of pre-test self-efficacy mean score of 24.79. While for the control group, the post-test self-efficacy mean score of 30.78 is greater than the pre-test self-efficacy mean score of 23.45. Mean gain difference of 28.35 (35.68-7.33) was in favour of the experimental group. This indicates that the TPS instructional strategy is more effective in enhancing students' self-efficacy in financial accounting compared to CTM.

Research Question 3

What effect has TPS instructional strategy on the self-efficacy of male and female financial accounting students as determined by their mean self-efficacy scores?

Table 3. Self-efficacy mean scores of students taught financial accounting using TPS instructional strategy with respect to gender

Source of Variance	Gender	N	Pre-test Mean	Post-test Mean	Pre-test SD	Post-test SD	Mean Gain
Gender	Male	15	23.07	57.40	2.60	6.91	34.37
	Female	23	25.91	62.48	4.14	4.97	36.57
Mean Gain Difference							**2.20**

Data in Table 3 show male students taught using think-pair-share instructional strategy had mean gain of 34.37 while the females had mean gain of 36.57. This means that the female students had 2.20 mean gain above that of the males. Hence, TPS instructional strategy enhanced the self-efficacy of female students in financial accounting more than that of the males.

Hypothesis 1

There is no significant difference between the academic achievement mean scores of students taught financial accounting using TPS instructional strategy and those taught using CTM.

Table 4. ANCOVA for testing significant difference between the achievement mean scores of students taught financial accounting using TPS instructional strategy and those taught with CTM

Source	SS	df	Mean Square	Cal. F	Sig.	Decision
Corrected Model	14829.998[a]	2	7414.999	53.762	.000	
Intercept	11315.550	1	11315.550	82.043	.000	
Pretest	2132.932	1	2132.932	15.465	.000	
Method	4930.073	1	4930.073	35.745	.000	S
Error	10344.117	75	137.922			
Total	181777.000	78				
Corrected Total	25174.115	77				
a. R Squared = .589 (Adjusted R Squared = .578) S = Significant, NS = Not Significant						

Data in Table 4 show that there was a significant main effect of the treatment which accounted for 58 percent of the variance in the achievement scores of the students, F (1, 77) = 35.745, P (0.000) < 0.05. Since the p-value is less than the level of significance, the null hypothesis was therefore rejected. Thus, there is significant difference between the academic achievement mean scores of students taught financial accounting using TPS instructional strategy and those taught with CTM.

Hypothesis 2

There is no significant difference between the self-efficacy mean scores of students taught financial accounting using TPS instructional strategy and those taught with CTM.

Table 5. ANCOVA for testing significant difference in the self-efficacy mean scores of students taught financial accounting using think-pair-share instructional strategy and those taught with conventional teaching method

Source	SS	df	Mean Square	Cal. F	Sig.	Decision
Corrected Model	13056.497[a]	2	3264.124	34.655	.000	
Intercept	526.487	1	526.487	5.590	.021	
Pre-test	3463.840	1	3463.840	36.775	.000	
Method	1816.868	1	1816.868	19.289	.000	S
Error	6875.875	75	94.190			
Total	133097.000	78				
Corrected Total	19932.372	77				
a. R Squared = .655 (Adjusted R Squared = .636) S= Significant, NS = Not Significant						

Data in Table 5 show that there was a significant main effect of the treatment which accounted for 64 percent of the variance in the self-efficacy scores of the students, F (1, 77) = 19.289, P (0.00) < 0.05.

Since the p-value is less than the level of significance, the null hypothesis was thus rejected. Therefore, there is a significant difference between the self-efficacy mean scores of students taught financial accounting using TPS instructional strategy and those taught with CTM.

Hypothesis 3

There is no significant difference between the self-efficacy mean scores of male and female students taught financial accounting using TPS instructional strategy.

Table 6. ANCOVA for testing significant difference between the self-efficacy mean scores of students taught financial accounting using TPS instructional strategy in respect to gender

Source	SS	df	Mean Square	Cal. F	Sig.	Decision
Corrected Model	234.252[a]	2	117.126	3.385	.045	
Intercept	2807.583	1	2807.583	81.129	.000	
Self-efficacy	.117	1	.117	.003	.954	
Gender	206.202	1	206.202	5.959	.020	S
Error	1211.222	35	34.606			
Total	140414.000	38				
Corrected Total	1445.474	37				
a. R Squared = .162 (Adjusted R Squared = .114) S= Significant, NS = Not Significant						

Data in Table 6 show that there was a significant main effect due to gender on the self-efficacy mean scores of the students, F (1, 37) = 5.959, P (0.020) < 0.05. Since p-value is less than the level of significance, the null hypothesis was thus rejected. Therefore, there is significant difference between the self-efficacy mean scores of male and female students taught financial accounting using TPS instructional strategy.

Discussion of Findings

Findings of the study revealed that TPS instructional strategy is more effective in enhancing students' academic achievement in financial accounting more than the CTM. The academic achievement of students taught financial accounting using TPS instructional strategy differed significantly from that of students taught using CTM in favour of the treatment group. These findings agree with the finding of Nwaubani, Ogbueghu, Adeniyi and Eze (2016) that TPS strategy significantly improved students' achievement in economics. Similarly, the finding lends support to the study of Marwan (2015) who reported a significant difference in the post-test academic performance mean scores of students taught Psychology using TPS strategy and those taught with traditional method.

The researcher is of the opinion that the significant difference in the academic achievements between the TPS group and conventional group could be due to the benefits of using TPS strategy. TPS instructional strategy reduces the abstract nature of the financial accounting as a skill-based subject and elucidates the concepts and facilitates proper understanding of financial accounting concepts. Naturally, when such student-centered instructional strategy is used to enrich learning experiences, students are expected to achieve high.

Findings of the study also showed that TPS instructional strategy enhanced students' self-efficacy in financial accounting compared to the CTM. Also, there is significant difference in the self-efficacy mean scores of students in the experimental group and those in the control group in favour of the experimental group. The findings of this study lend credence to that of Araban, Zainalipour, Rais-Saadi, RJavdan, Khalil Sezide and Sajjadi (2012) which revealed that TPS strategy significantly enhanced students' self-efficacy in English lesson in favour of experimental group. In support, Lee, Hui-Chuan and Masitah (2018) reported that TPS instructional strategy increased students' self-efficacy in Mathematics. Agreeing, Rifa'I and Lestari (2018) found that TPS strategy had a more significant effect on students' self-efficacy in Mathematics when compared to conventional CTM.

The findings of the study are not surprising to the researcher in view of the benefits accruing to the adoption of TPS instructional strategy in teaching skill-based subjects. The use of TPS strategy may have increased students' active participation, understanding and may have enabled students to formulate their thoughts before talking, building experience in listening and learning from others. This interaction may have aroused and sustained the students' self-efficacy in the subject matter.

Findings of the study disclosed that TPS instructional strategy enhanced the self-efficacy of female students more than that of the males. It also revealed that the difference in the self-efficacy scores of male and female students was significant. This finding corroborates with the findings of Hamdan (2017) that statistical significant differences existed in the self-efficacy scores of male and female students taught using TPS in favour of the experimental group. Hamdan further reported that the statistically differences due to gender were in favour of females. Nwaubani, Ogbueghu, Adeniyi and Eze (2016) also revealed that female students achieved better scores than their male counterparts when taught Economics using TPS instructional strategy. The fact that female students' self-efficacy scores were higher than the males when taught financial accounting using TPS instructional strategy could be as a result of the fact that females are more social than males. Females interact very well in social group, which might have significantly contributed to their higher self-efficacy in financial accounting. Kumar and Roshna (2010) earlier reported that the females scored higher than their male counterparts in self-efficacy test and that there were significant gender differences.

Conclusion

This study has provided empirical evidence on the effectiveness of TPS instructional strategy in improving academic achievement and self-efficacy of students in financial accounting. It was concluded that: TPS instructional strategy positively affected students' academic achievement and self-efficacy in financial accounting, the academic achievement ability and self-efficacy were not mostly influenced by gender when TPS instructional strategy is used, and that the use of conventional teaching method in teaching financial accounting results to students' passiveness during learning which facilitates low self-efficacy, forgetfulness and poor academic achievement in financial accounting. However, the use of TPS instructional strategy is capable of revising this trend by significantly improving the academic achievement and self-efficacy of students in financial accounting.

Recommendations

1) Financial accounting teachers should use more of TPS instructional strategy in their instructional delivery in order to enable students to actively participate in classroom teaching and learning process.
2) Financial Accounting teachers should also create effective classroom management in such a way that students can work individually, and in pairs for improved learning academic achievement.
3) Administrators of secondary schools should organize capacity building programmes such as workshop, conference, seminar, symposium and exhibition on TPS instructional strategy to enable teacher update their skills on effective application of the strategy when teaching financial accounting.
4) Financial accounting teacher should enlighten their students on the benefits of TPS strategy and how to effectively carry TPS to enhance their learning, academic achievement and self-efficacy.
5) Adequate provision of resource room, classrooms, textbooks, furniture and other relevant resources should be made available by the government for use in think TPS classroom. This will facilitate its effectiveness.

Conflicts of interest: None declared.

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