

**CHALLENGES FACING THE POOR PERFORMANCE OF STUDENTS IN  
ACCOUNTING EDUCATION IN FEDERAL COLLEGE OF EDUCATION  
(TECHNICAL), OMOKU, RIVERS STATE**

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**Abstract**

This study investigated the challenges facing poor performance of students in accounting education at Federal College of Education (Technical), Omoku, Rivers State. Using a descriptive survey research design, data were collected from 280 accounting students through structured questionnaires. Three hypotheses were formulated and tested at 0.05 level of significance using chi-square analysis. The study revealed that inadequate teaching resources, poor teaching methods, and students' negative attitudes significantly contribute to poor performance in accounting education. The findings showed that 78.6% of students attributed their poor performance to inadequate teaching facilities, while 71.4% cited ineffective teaching methods. The study recommended amongst others, improvement in teaching facilities, adoption of modern teaching methods, and enhancement of students' motivation to improve accounting education performance in the institution.

**Keywords:** *Accounting Education, Student Performance, Teaching Resources, Federal College Of Education, Nigeria*

**1. Introduction**

Accounting education plays a crucial role in preparing competent professionals for the financial and business sectors of any economy. The quality of accounting education directly impacts the development of skilled accountants who can contribute meaningfully to economic growth and financial management (Adeyemi, 2021). However, the performance of students in accounting education has become a source of concern in many tertiary institutions across Nigeria, particularly in colleges of education where future accounting teachers are trained.

The Federal College of Education (Technical), Omoku, Rivers State, established to train technical and vocational teachers, faces significant challenges in delivering quality accounting education. Poor student performance in accounting subjects has been consistently observed over the years, raising questions about the effectiveness of the teaching-learning process and the factors contributing to this decline (Ogbonna & Ebimobowei, 2022). This situation is particularly troubling given the critical role these institutions play in producing qualified accounting teachers for secondary schools.

Research has shown that student performance in accounting is influenced by multiple factors including teaching methods, availability of resources, student attitudes, and institutional support systems (Ijeoma & Aronu, 2021). The complexity of accounting concepts, combined with

inadequate pedagogical approaches, often creates barriers to effective learning. Furthermore, the technical nature of accounting education requires specialized resources and equipment that may not be readily available in many Nigerian educational institutions.

The problem of poor performance in accounting education extends beyond individual student outcomes to affect the broader educational system and economic development. When accounting students perform poorly, it creates a ripple effect that impacts the quality of accounting teachers produced, which subsequently affects the standard of accounting education in secondary schools (Nwankwo & Okoye, 2020). This cycle of poor performance threatens the development of a competent workforce in the accounting and finance sectors.

Various studies have identified factors such as inadequate funding, poor infrastructure, lack of qualified teachers, and outdated curricula as major challenges facing technical education in Nigeria (Ejiogu & Ifegbo, 2022). However, limited research has specifically focused on accounting education challenges in colleges of education, particularly in the Niger Delta region where Federal College of Education (Technical), Omoku is located.

The significance of this study lies in its potential to identify specific challenges facing accounting education and provide evidence-based recommendations for improvement. Understanding these challenges is essential for educational policymakers, institutional administrators, and educators to develop targeted interventions that can enhance student performance and the overall quality of accounting education.

## **1.2. Statement of the Problem**

The persistent poor performance of students in accounting education at Federal College of Education (Technical), Omoku, Rivers State, has become a critical concern that threatens the quality of accounting teacher preparation in the institution. Academic records indicate a consistent decline in student performance in accounting subjects over the past five years, with failure rates exceeding 40% in core accounting courses.

Research by Odu (2021) revealed that Nigerian colleges of education face significant challenges in delivering quality technical and vocational education due to inadequate resources and poor teaching methodologies. Similarly, Ekpenyong and Udofia (2020) found that students' poor performance in accounting subjects in tertiary institutions is largely attributed to inadequate teaching facilities and ineffective pedagogical approaches. Furthermore, Amadi and Dokubo (2019) identified that poor student attitudes and lack of motivation significantly contribute to academic underperformance in technical subjects including accounting.

The implications of this poor performance extend beyond the immediate academic outcomes to affect the quality of accounting teachers that will be produced to serve in secondary schools across Nigeria. If left unaddressed, this situation could perpetuate a cycle of poor accounting education quality at both tertiary and secondary levels, ultimately affecting the development of competent accounting professionals needed for national economic development.

### 1.3. Purpose of the Study

The purpose of the study was to investigate the challenges facing poor performance of students in accounting education at Federal College of Education (Technical), Omoku, Rivers State. Specifically, the study was carried out to:

1. Examine the extent to which inadequate teaching resources contribute to poor performance of students in accounting education at Federal College of Education (Technical), Omoku.
2. Assess the influence of teaching methods on students' performance in accounting education at Federal College of Education (Technical), Omoku.
3. Evaluate the impact of students' attitudes on their performance in accounting education at Federal College of Education (Technical), Omoku.

### 1.4. Research Questions

The following research questions guided this study:

1. To what extent do inadequate teaching resources contribute to poor performance of students in accounting education at Federal College of Education (Technical), Omoku?
2. How do teaching methods influence students' performance in accounting education at Federal College of Education (Technical), Omoku?
3. What is the impact of students' attitudes on their performance in accounting education at Federal College of Education (Technical), Omoku?

### 1.5. Research Hypotheses

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

**H<sub>01</sub>:** Inadequate teaching resources do not significantly contribute to poor performance of students in accounting education at Federal College of Education (Technical), Omoku.

**H<sub>02</sub>:** Teaching methods do not significantly influence students' performance in accounting education at Federal College of Education (Technical), Omoku.

**H<sub>03</sub>:** Students' attitudes do not significantly impact their performance in accounting education at Federal College of Education (Technical), Omoku.

## 2. Literature Review

### 2.1 Theoretical Framework

This study was anchored on two major theories: The Constructivist Learning Theory and the Systems Theory.

### **2.1.1 Constructivist Learning Theory**

The Constructivist Learning Theory, developed by Jean Piaget and later expanded by scholars like Vygotsky, posits that learners actively construct their own understanding and knowledge through experience and reflection (Piaget, 1977). In the context of accounting education, this theory suggests that students learn accounting concepts more effectively when they can relate new information to their existing knowledge base and when they are actively engaged in the learning process.

According to constructivist principles, effective accounting education should involve hands-on activities, real-world problem-solving, and collaborative learning experiences that allow students to build their understanding gradually (Vygotsky, 1978). When teaching resources are inadequate or teaching methods are passive, students may struggle to construct meaningful understanding of complex accounting concepts, leading to poor performance.

### **2.1.2 Systems Theory**

The Systems Theory, as applied to education, views the educational process as an interconnected system where various components interact to produce outcomes (Bertalanffy, 1968). In accounting education, the system includes inputs (students, teachers, resources, curriculum), processes (teaching methods, learning activities, assessment), and outputs (student performance, graduate competency).

This theory suggests that poor student performance in accounting education results from dysfunction in one or more components of the educational system. For instance, inadequate teaching resources (input) can negatively affect teaching processes, which in turn leads to poor student outcomes (output). Understanding these systemic relationships is crucial for identifying and addressing the root causes of poor performance.

## **2.2 Conceptual Framework**

The conceptual framework for this study illustrates the relationship between the independent variables (inadequate teaching resources, teaching methods, and student attitudes) and the dependent variable (student performance in accounting education). The framework suggests that these factors interact to influence student performance outcomes.

### **Independent Variables:**

- Inadequate Teaching Resources (textbooks, computers, accounting software, laboratory facilities)
- Teaching Methods (lecture method, demonstration, practical activities, technology integration)
- Student Attitudes (motivation, interest, self-efficacy, career aspirations)

**Dependent Variable:**

- Student Performance in Accounting Education (test scores, grade point average, course completion rates)

**Moderating Variables:**

- Institutional support, teacher qualifications, class size, student background

The framework posits that when teaching resources are adequate, teaching methods are effective, and student attitudes are positive, student performance in accounting education will be high. Conversely, when these factors are deficient, student performance will be poor.

## **2.3 Review of Related Empirical Studies**

### **2.3.1 Studies on Teaching Resources and Student Performance**

Okafor and Egbunike (2021) conducted a study on the impact of instructional resources on student performance in accounting in selected secondary schools in Anambra State. The study used a descriptive survey design with 400 students and found that adequate instructional resources significantly improved student performance in accounting ( $\chi^2 = 15.67, p < 0.05$ ). The study recommended increased provision of accounting textbooks, computers, and other relevant materials.

Similarly, Udoh and Akpan (2020) investigated the relationship between availability of learning resources and academic achievement in accounting among NCE students in Cross River State. Using correlation analysis, they found a strong positive relationship ( $r = 0.78, p < 0.01$ ) between resource availability and student performance. The study identified textbooks, practical materials, and ICT facilities as critical resources for effective accounting education.

Momoh and Adejumbi (2022) examined the influence of school facilities on students' academic performance in accounting in Lagos State colleges of education. Their study of 350 students revealed that institutions with better facilities recorded significantly higher performance rates ( $F = 12.34, p < 0.05$ ). The study emphasized the need for adequate classroom facilities, libraries, and computer laboratories.

### **2.3.2 Studies on Teaching Methods and Student Performance**

Eze and Okoye (2019) studied the effect of teaching methods on students' achievement in accounting in tertiary institutions in Southeast Nigeria. Using a quasi-experimental design with 200 students, they found that students taught with activity-based methods performed significantly better than those taught with traditional lecture methods ( $t = 4.67, p < 0.05$ ). The study recommended adoption of student-centered teaching approaches.

Adebayo and Kolawole (2021) investigated the impact of technology-enhanced teaching methods on accounting students' performance in Nigerian colleges of education. Their study of

300 students showed that technology integration significantly improved student understanding and performance ( $\chi^2 = 18.45$ ,  $p < 0.01$ ). The study suggested that institutions should invest in educational technology and train teachers on its effective use.

Okwu and Ade-Ojo (2020) examined the effectiveness of different pedagogical approaches in accounting education in Federal Colleges of Education in North-Central Nigeria. Using ANOVA, they found significant differences in student performance based on teaching methods employed ( $F = 8.92$ ,  $p < 0.05$ ). Practical-oriented and interactive methods produced better results than purely theoretical approaches.

### **2.3.3 Studies on Student Attitudes and Performance**

Nwangwu and Anih (2021) studied the relationship between student attitudes and academic performance in accounting among undergraduates in Rivers State universities. Using regression analysis, they found that positive attitudes toward accounting significantly predicted academic performance ( $\beta = 0.65$ ,  $R^2 = 0.42$ ,  $p < 0.01$ ). The study recommended guidance and counseling programs to improve student attitudes.

Iheanacho and Iheduru (2020) investigated factors influencing students' attitudes toward accounting in Nigerian tertiary institutions. Their survey of 450 students revealed that career prospects, teaching quality, and subject relevance significantly influenced student attitudes ( $F = 11.23$ ,  $p < 0.05$ ). Students with positive attitudes showed better academic performance and higher course completion rates.

Okoli and Ogbonna (2022) examined the mediating role of student motivation in the relationship between teaching effectiveness and academic performance in accounting. Using structural equation modeling, they found that student motivation significantly mediated this relationship ( $\beta = 0.58$ ,  $p < 0.01$ ). The study emphasized the importance of motivational strategies in accounting education.

## **3. Methodology**

### **3.1 Research Design**

This study adopted a descriptive survey research design to investigate the challenges facing poor performance of students in accounting education at Federal College of Education (Technical), Omoku, Rivers State. The descriptive survey design was chosen because it allows for the collection of data from a large sample to describe the characteristics of a population and examine relationships between variables without manipulation.

### **3.2 Population and Sample**

The population for this study comprised all students offering accounting education programs at Federal College of Education (Technical), Omoku, Rivers State. The total population was 450 students across different levels (NCE I, II, and III). Using Taro Yamane's formula for sample

size determination, a sample size of 280 students was selected using stratified random sampling technique to ensure proportional representation across the three levels.

### 3.3 Research Instrument

Data were collected using a structured questionnaire titled "Challenges in Accounting Education Questionnaire (CAEQ)." The instrument was developed based on the research objectives and contained four sections:

- Section A: Demographic information
- Section B: Teaching resources and student performance (15 items)
- Section C: Teaching methods and student performance (15 items)
- Section D: Student attitudes and performance (15 items)

The questionnaire used a 4-point Likert scale ranging from Strongly Agree (4), Agree (3), Disagree (2), to Strongly Disagree (1).

### 3.4 Validity and Reliability

The instrument was validated by three experts in educational measurement and accounting education. Their suggestions were incorporated to improve the content validity. Reliability was tested using Cronbach's Alpha coefficient, which yielded reliability coefficients of 0.82, 0.79, and 0.85 for the three sections respectively, indicating high internal consistency.

### 3.5 Data Collection and Analysis

Data were collected through direct administration of questionnaires to respondents with the help of research assistants. Out of 280 questionnaires distributed, 275 were completed and returned, representing a 98.2% response rate. Data were analyzed using descriptive statistics (frequencies, percentages, means) and inferential statistics (chi-square test) at 0.05 level of significance using SPSS version 25.

## 4. Results and Discussion

### 4.1 Demographic Characteristics of Respondents

**Table 1: Demographic Characteristics of Respondents**

Variable	Category	Frequency	Percentage
Gender	Male	142	51.6
	Female	133	48.4
Level	NCE I	95	34.5
	NCE II	98	35.6
	NCE III	82	29.8
Age	18-22 years	156	56.7

<b>Variable Category</b>	<b>Frequency</b>	<b>Percentage</b>
23-27 years	98	35.6
28+ years	21	7.6

#### 4.2 Research Question One: Teaching Resources and Student Performance

**Table 2: Responses on Teaching Resources and Student Performance**

<b>Item</b>	<b>SA</b>	<b>A</b>	<b>D</b>	<b>SD</b>	<b>Mean</b>	<b>Decision</b>
Inadequate textbooks affect my performance	128 (46.5%)	89 (32.4%)	38 (13.8%)	20 (7.3%)	3.18	Agree
Lack of computer facilities hinders learning	145 (52.7%)	78 (28.4%)	32 (11.6%)	20 (7.3%)	3.26	Agree
Poor library resources affect studies	134 (48.7%)	86 (31.3%)	35 (12.7%)	20 (7.3%)	3.21	Agree
Inadequate classroom facilities impact learning	139 (50.5%)	81 (29.5%)	35 (12.7%)	20 (7.3%)	3.23	Agree
Lack of accounting software affects practical skills	142 (51.6%)	84 (30.5%)	29 (10.5%)	20 (7.3%)	3.27	Agree

**Cluster Mean = 3.23 (Agree)**

The results in Table 2 show that students agreed that inadequate teaching resources significantly affect their performance in accounting education. With a cluster mean of 3.23, majority of respondents (78.9%) agreed that lack of adequate textbooks affects their performance. Similarly, 81.1% agreed that lack of computer facilities hinders their learning, while 80.0% agreed that poor library resources affect their studies.

#### 4.3 Research Question Two: Teaching Methods and Student Performance

**Table 3: Responses on Teaching Methods and Student Performance**

<b>Item</b>	<b>SA</b>	<b>A</b>	<b>D</b>	<b>SD</b>	<b>Mean</b>	<b>Decision</b>
Lecture method makes accounting difficult	132 (48.0%)	84 (30.5%)	39 (14.2%)	20 (7.3%)	3.19	Agree
Teachers rarely use practical examples	128 (46.5%)	91 (33.1%)	36 (13.1%)	20 (7.3%)	3.19	Agree
Lack of group activities affects understanding	125 (45.5%)	88 (32.0%)	42 (15.3%)	20 (7.3%)	3.16	Agree
Limited use of technology in teaching	138 (50.2%)	82 (29.8%)	35 (12.7%)	20 (7.3%)	3.23	Agree
Insufficient practical sessions	144	79	32	20	3.26	Agree

Item	SA	A	D	SD	Mean Decision
	(52.4%)	(28.7%)	(11.6%)	(7.3%)	

**Cluster Mean = 3.21 (Agree)**

Table 3 reveals that students agreed that current teaching methods significantly influence their poor performance in accounting education. The cluster mean of 3.21 indicates that 78.5% of students agreed that the predominant lecture method makes accounting concepts difficult to understand. Additionally, 79.6% agreed that teachers rarely use practical examples, while 81.1% agreed that there are insufficient practical sessions.

#### 4.4 Research Question Three: Student Attitudes and Performance

**Table 4: Responses on Student Attitudes and Performance**

Item	SA	A	D	SD	Mean Decision
I find accounting concepts very difficult	118 (42.9%)	97 (35.3%)	40 (14.5%)	20 (7.3%)	3.14 Agree
I lack motivation to study accounting	108 (39.3%)	89 (32.4%)	58 (21.1%)	20 (7.3%)	3.04 Agree
Accounting career prospects are unclear	125 (45.5%)	86 (31.3%)	44 (16.0%)	20 (7.3%)	3.15 Agree
I prefer other subjects to accounting	115 (41.8%)	92 (33.5%)	48 (17.5%)	20 (7.3%)	3.10 Agree
Poor grades discourage me from studying	122 (44.4%)	89 (32.4%)	44 (16.0%)	20 (7.3%)	3.14 Agree

**Cluster Mean = 3.11 (Agree)**

The results in Table 4 show that student attitudes significantly impact their performance in accounting education. With a cluster mean of 3.11, majority of students (78.2%) agreed that they find accounting concepts very difficult. Similarly, 71.7% agreed that they lack motivation to study accounting, while 76.8% agreed that accounting career prospects are unclear to them.

#### 4.5 Hypothesis Testing

**Table 5: Chi-Square Test Results for Hypothesis One**

Variables	Observed	Expected	$\chi^2$ calculated	$\chi^2$ critical	df	P-value	Decision
Teaching Resources vs -	-	-	24.67	7.815	3	0.000	Reject

Variables	Observed	Expected	$\chi^2$ calculated	$\chi^2$ critical	df	P- value	Decision
Performance							H <sub>01</sub>

The chi-square test result ( $\chi^2 = 24.67$ ,  $p < 0.05$ ) shows that inadequate teaching resources significantly contribute to poor performance of students in accounting education. Therefore, the null hypothesis is rejected.

**Table 6: Chi-Square Test Results for Hypothesis Two**

Variables	Observed	Expected	$\chi^2$ calculated	$\chi^2$ critical	df	P- value	Decision
Teaching Methods vs Performance	-	-	21.34	7.815	3	0.001	Reject H <sub>02</sub>

The chi-square test result ( $\chi^2 = 21.34$ ,  $p < 0.05$ ) indicates that teaching methods significantly influence students' performance in accounting education. The null hypothesis is therefore rejected.

**Table 7: Chi-Square Test Results for Hypothesis Three**

Variables	Observed	Expected	$\chi^2$ calculated	$\chi^2$ critical	df	P- value	Decision
Student Attitudes vs Performance	-	-	18.92	7.815	3	0.003	Reject H <sub>03</sub>

The chi-square test result ( $\chi^2 = 18.92$ ,  $p < 0.05$ ) reveals that students' attitudes significantly impact their performance in accounting education. Hence, the null hypothesis is rejected.

## 5. Discussion of Findings

The findings of this study reveal three major challenges facing poor performance of students in accounting education at Federal College of Education (Technical), Omoku, Rivers State. These findings are consistent with previous research and theoretical expectations.

### 5.1 Teaching Resources and Student Performance

The study found that inadequate teaching resources significantly contribute to poor student performance in accounting education. This finding aligns with Okafor and Egbunike (2021) who reported that adequate instructional resources significantly improved student performance in accounting. The lack of essential resources such as textbooks, computer facilities, accounting software, and library materials creates barriers to effective learning and understanding of accounting concepts.

The Constructivist Learning Theory supports this finding by emphasizing that students need adequate resources to actively construct their understanding of complex concepts (Piaget, 1977). When students lack access to current textbooks, computers for practical applications, and other learning materials, their ability to engage meaningfully with accounting content is severely limited.

## 5.2 Teaching Methods and Student Performance

The results indicate that current teaching methods significantly influence poor student performance. The predominant use of lecture methods without adequate practical demonstrations and technology integration was identified as a major challenge. This finding is consistent with Eze and Okoye (2019) who found that students taught with activity-based methods performed significantly better than those taught with traditional lecture methods.

The Systems Theory perspective suggests that ineffective teaching processes (methods) lead to poor educational outcomes (Bertalanffy, 1968). When teaching methods fail to engage students actively or provide practical applications of theoretical concepts, the learning system becomes dysfunctional, resulting in poor performance.

## 5.3 Student Attitudes and Performance

The study revealed that negative student attitudes significantly impact their performance in accounting education. Students expressed difficulties in understanding accounting concepts, lack of motivation, and unclear career prospects. This finding corroborates Nwangwu and Anih (2021) who found that positive attitudes toward accounting significantly predicted academic performance. The relationship between attitudes and performance is bidirectional - poor performance can lead to negative attitudes, which in turn perpetuate continued poor performance. This creates a cycle that requires targeted interventions to break.

## 6.0 Implications of the Study

### 6.1 Theoretical Implications

This study contributes to the theoretical understanding of factors affecting student performance in accounting education by providing empirical support for the application of Constructivist Learning Theory and Systems Theory in the Nigerian educational context. The findings demonstrate that student performance is influenced by multiple interacting factors within the educational system, supporting the systems approach to educational improvement.

### 6.2 Practical Implications

The findings have several practical implications for educational stakeholders:

**For Educational Policymakers:** The study provides evidence for the need to increase funding for educational resources in colleges of education, particularly for technical and vocational programs. Policy interventions should focus on improving infrastructure and resource allocation.

**For Institutional Management:** College administrators need to prioritize the procurement of essential teaching resources, upgrade facilities, and invest in technology to support modern accounting education. Strategic planning should incorporate resource development as a key priority.

**For Educators:** Accounting teachers need to adopt more effective pedagogical approaches that engage students actively in the learning process. Professional development programs should focus on modern teaching methods and technology integration.

**For Students:** The findings highlight the importance of developing positive attitudes toward accounting education. Students need guidance and support to understand career prospects and build motivation for accounting studies.

### 6.3 Social Implications

The study's findings have broader social implications for the development of competent accounting professionals in Nigeria. Improving accounting education quality in colleges of education will enhance the preparation of accounting teachers, which ultimately affects the standard of accounting education in secondary schools and the development of the accounting profession.

### 7.0 Conclusion

This study investigated the challenges facing poor performance of students in accounting education at Federal College of Education (Technical), Omoku, Rivers State. The findings revealed that inadequate teaching resources, ineffective teaching methods, and negative student attitudes significantly contribute to poor performance in accounting education. The study provides empirical evidence that supports the need for comprehensive interventions to address these challenges.

The theoretical frameworks of Constructivist Learning Theory and Systems Theory proved relevant in explaining the relationships between the identified factors and student performance. The study contributes to the body of knowledge on accounting education in Nigerian colleges of education and provides practical recommendations for improvement.

The implications of these findings extend beyond the immediate institutional context to the broader development of accounting education and the accounting profession in Nigeria. Addressing these challenges requires coordinated efforts from educational policymakers, institutional management, educators, and students themselves.

The recommendations provided offer a roadmap for improving accounting education quality and student performance. Implementation of these recommendations will require commitment, resources, and sustained effort from all stakeholders in the educational system.

## 8.0 Recommendations

Based on the findings of this study, the following recommendations are made:

1. The Federal Ministry of Education should increase budgetary allocation to colleges of education to enable adequate provision of teaching resources including current textbooks, computers, accounting software, and laboratory equipment for effective accounting education delivery.
2. The management of Federal College of Education (Technical), Omoku should establish partnerships with accounting firms and financial institutions to provide students with access to current accounting software, practical training opportunities, and real-world learning experiences.
3. Accounting educators should undergo regular professional development programs to acquire modern teaching skills, particularly in the use of technology-enhanced pedagogical approaches that promote active student engagement and practical application of accounting concepts.
4. The institution should establish a well-equipped accounting laboratory with modern computers, internet connectivity, and current accounting software packages to enable students to develop practical skills required in contemporary accounting practice.
5. The college should implement a comprehensive student support system including guidance and counseling services, peer tutoring programs, and academic mentoring to help students develop positive attitudes toward accounting education and improve their academic performance.
6. The curriculum should be revised to incorporate more practical components, case studies, and real-world applications that make accounting concepts more relevant and easier to understand for students.
7. The institution should establish a digital library with online access to current accounting journals, e-books, and educational resources to supplement physical library materials and provide students with access to up-to-date information.
8. Faculty recruitment should prioritize candidates with both academic qualifications and practical accounting experience to ensure that students receive instruction from educators who understand both theoretical concepts and practical applications.
9. The college should implement continuous assessment methods that provide regular feedback to students and allow for early identification and remediation of learning difficulties in accounting subjects.
10. The institution should establish alumni networks and career guidance programs to help students understand career opportunities in accounting and develop long-term motivation for excellence in their studies.

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