

1.1 Background of the Study

The use of instructional materials in teaching and learning process is as old as education itself.

To buttress effective use of instructional material, Ikpe (1989) comments that in communicating with learners while teaching, the use of suitable and attractive instructional materials is absolute for a meaningful internalization of lesson. But experience has shown that despite the enviable importance of instructional materials in the teaching process, teachers do not only lack the competency to diversify their lessons through the use of the few available resources but the instructional materials are also lacking in many of the schools in Uyo Local Government Area of Akwa Ibom State. Many tertiary institutions have established departments of educational technology aimed at training teachers in the production, use and evaluation of different soft and hard ware materials for effective classroom communication despite such exposure, most Financial Accounting teachers seem not to be aware of the existence of various types of instructional materials for the teaching and learning of the subject. The non availability and non utilization of instructional materials have serious educational implication in the development of financial Accounting in secondary schools. Ikpe (1989) in his study noted that only chalkboards and textbooks were generally indicated by 100% of the teachers as being readily available and heavily utilized for instruction. Effective utilization of available media resources from all indications facilitates learning. Ibe Bassey (2004) asserts that, "if instructional materials are available, accessible and are effectively utilized the learners would acquire appropriate foundation for life long learning. Important questions to be addressed here are: Are these instructional resources available, or adequately supplied to schools? If they are available, do teachers have access to them and use them effectively?

Reacting to the issue of availability, Ikpe (1989) further states that, in the urban

secondary schools, most of these instructional materials are scantily, available but not utilized, while in rural secondary schools, instructional materials were not available at all due to financial constraint, lack of electricity, poor knowledge and training competence of teachers, for their use. The dearth of instructional materials both in urban and rural schools was therefore seen as a major set back to the students academic achievement in financial accounting.

1.2 Statement of the Problem

Financial accounting is as important as any other subject in any field of study. Financial accounting as a discipline has been poorly handled due partly to non availability and non utilization of instructional materials in secondary schools. Many professionally trained financial accounting teachers are expected to be trained in the use of instructional materials, but it appears that most of these teachers who study financial accounting or business education at first degree or Nigeria certificate in education levels when deployed to secondary schools to teach do not utilize their training experiences. They cleave to the teaching of commerce or business studies rather than Financial Accounting. Even when they teach financial accounting, they would hardly use the available instructional materials. Thus these teachers contribute to the dullness or lack of interest in financial accounting lessons due to the poor methods of teaching used. There is therefore need to investigate the teacher's personal interest in his work, the efforts made to involve instructional materials in the teaching and learning of Financial Accounting.

Before now Financial Accounting was one of the Components of Business method as a subject. Others components were office practice, commerce etc. Financial Accounting is now taught in secondary schools as a separate discipline. The use of instructional materials has a central place in the teaching and learning process but most of the teachers who care use complicated ones and make inconsistent explanations that do not appeal to the senses of the students. Most Financial Accounting teachers do not carry out their roles in creating learning environments, the

learner are confined to environments with minimal exposure to the realities and intricacies of the subject.

THE USE OF INSTRUCTIONAL MATERIALS BY TEACHERS IN TEACHING FINANCIAL ACCOUNTING

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