Journal of Management and Business Education

JMBE

www.journaljmbe.com ISSN: 2605-1044 Published by Academia Europea de Dirección y Economía de la Empresa.

An investigation into the teaching quality in the study centres of professional accounting bodies in Nigeria

Una investigación sobre la calidad docente en los centros de formación de los organismos profesionales de contabilidad en Nigeria

Abiodun I. Agunbiade*
https://orcid.org/0000-0002-3146-3804
Institute of Education, University of Ibadan, Ibadan, Oyo State

Adams O.U. Onuka
https://orcid.org/0000-0002-3317-3966
Retired Professor, Institute of Education, University of Ibadan, Ibadan, Oyo State

Sherifat F. Akorede
https://orcid.org/0009-0000-8294-3325
Institute of Education, University of Ibadan, Ibadan, Oyo State

Agunbiade, A. et al. (2025) An Investigation into the Teaching Quality in the Study Centres of Professional Accounting Bodies in Nigeria. *Journal of Management and Business Education*, 8(3), 425-443. https://doi.org/10.35564/jmbe.2025.0023
*Corresponding author: abioduisaacagunbiade@gmail.com
Language: English
Received: 26 Apr 2025 / Accepted: 19 Sep 2025

Funding. The author received no financial support for the research, authorship, and/or publication of this article.
Ethical Statement. The authors assert that the data collection for the research was done anonymously, with no means of identifying the respondents for the study. Approval to conduct this study was granted by the Research Committee of the Institute of Education, University of Ibadan.
Declaration of conflicting interests. The authors declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.
CRediT author statement. Abiodun I. Agunbiade conducted the original research for the dissertation from which this article is based. Adams O.U. Onuka and S.Akorede were the supervisor and co-supervisor, respectively.

ABSTRACT

The study assessed course mastery, pedagogical quality, use of teaching tools, and assessment practices of the tutors in the study centres of the professional accounting bodies in Nigeria. The research adopted a descriptive survey design. The population comprised student accountants from Lagos and Abuja. The two locations were purposively selected to represent Southern and Northern Nigeria due to high concentrations of study centres. A sample of 137 students (ICAN = 91 and ANAN = 46) was selected through convenience sampling. Data were collected using the Teaching Quality Rating Scale (TQRS), a 4-point scale adapted from Babajide et al. (2015). Validity was confirmed through expert review, and a pilot study with a reliability coefficient of 0.93 was determined using Ordinal Alpha. Frequency counts and percentages were used to answer the research questions, while an independent sample t-test was used to test the hypotheses. The findings showed that ICAN and ANAN tutors demonstrate high quality in the four teaching dimensions assessed. It was recommended that professional accounting bodies should ensure student accountants are allowed to provide feedback on the instructional delivery of their tutors, thereby enabling teaching improvements that enhance learning outcomes.

Keywords. teaching quality, study centres, ICAN, ANAN, student accountants

RESUMEN

El estudio evaluó el dominio de los cursos, la calidad pedagógica, el uso de herramientas didácticas y las prácticas de evaluación de los tutores en los centros de formación de los organismos profesionales de contabilidad en Nigeria. La investigación adoptó un diseño de encuesta descriptiva. La población estuvo compuesta por estudiantes de contaduría de Lagos y Abuya. Ambas ubicaciones fueron seleccionadas intencionalmente para representar el sur y el norte de Nigeria debido a la alta concentración de centros de formación. Se seleccionó una muestra de 137 estudiantes (ICAN = 91 y ANAN = 46) mediante un muestreo por conveniencia. Los datos se recopilaron utilizando la Escala de Evaluación de la Calidad Docente (TQRS), una escala de cuatro puntos adaptada de Babajide et al. (2015). La validez se confirmó mediante revisión de expertos, y un estudio piloto arrojó un coeficiente de fiabilidad de 0.93 determinado con Alfa Ordinal. Se emplearon recuentos de frecuencia y porcentajes para responder a las preguntas de investigación, mientras que una prueba t para muestras independientes se utilizó para contrastar las hipótesis. Los hallazgos mostraron que los tutores de ICAN y ANAN demostraron una alta calidad en las cuatro dimensiones de la enseñanza evaluadas. Se recomendó que los organismos profesionales de contabilidad aseguren que los estudiantes contadores puedan proporcionar retroalimentación sobre la enseñanza de sus tutores, lo que permitiría mejoras pedagógicas que potencien los resultados de aprendizaje.

Palabras clave. *calidad docente, centros de formación, ICAN, ANAN, estudiantes de contaduría*

INTRODUCTION

Professional accounting education is fundamental to the accounting profession. It focuses on training accountants to become certified professionals. It encompasses both pre- and post-qualification training phases. Pre-qualification involves the training of student accountants, while post-qualification focuses on the training of certified professional accountants. The pre-qualification phase includes enrolling and training aspiring professionals, with an emphasis on preparation for professional status. In Nigeria, professional accounting bodies include the Institute of Chartered Accountants of Nigeria (ICAN), the Association of National Accountants of Nigeria (ANAN), and the Chartered Institute of Taxation of Nigeria (CITN), among others. This study, however, focused on ICAN and ANAN, the two major indigenous bodies leading professional accounting education in Nigeria.

ICAN was established through an Act of Parliament No. 15, which officially took effect on September 1, 1965 (ICAN Syllabus, 2024). The Association of National Accountants of Nigeria (ANAN) was founded in 1979, incorporated in 1983, and chartered in 1993 under the ANAN Act 76 (ANAN Syllabus, 2023). ICAN provides a training manual for its student accountants from various disciplines beyond accounting. Students can study independently or attend study centres to prepare for professional examinations. The purpose of the study centre is to strengthen students' preparation and provide them with the necessary training. ICAN is open to students from all disciplines, including accounting and non-accounting backgrounds. The latter group will likely use the centres to support their preparations. However, students can opt for a study centre if they don't feel confident preparing independently, or intend to strengthen their preparation, recognising individuals' learning capabilities.

ANAN offers its training programme in two formats: full-time and part-time. The professional body operates a college-like structure. It's a full-time programme, a rigorous 9-month course, that equips graduates in accounting or related fields with the necessary skills to become professional accountants. The part-time programme is held at study centres across the six geopolitical zones approved by the body. Additionally, ANAN provides a conversion programme for graduates of related fields to help them build foundational knowledge in accounting. Successful students from the conversion programme can enrol in professional training. The full-time programme takes place at the College of Accountancy in Jos, Plateau State, Nigeria, while the part-time programme takes place at study centres across the six geopolitical zones. The purpose of these study centres is to train student accountants to become professional accountants. The study centre serves as a teaching-learning environment where professional tutors are teachers and the learners are student accountants.

Teachers play a very significant role in the teaching-learning environment. They serve as the managers managing the learners, while the state and level of their teaching quality can either make or mar students' learning. In other words, the decision of student accountants attending a study centre can be justified if tutors' teaching quality is of high quality. Different aspects of teaching quality are pivotal to students' learning. Tutors' course expertise, pedagogy quality, use of teaching tools, and assessment practices are among the teaching qualities expected of a teacher. Teachers are a 'knowledge house' saddled with the responsibility of teaching learners to acquire knowledge, making learners know better than their prior engagement with the teacher.

Teachers, as major players in the teaching-learning process, play an important role in knowledge transfer by providing students with clear instructions for effective learning. Maharani and Damia (2023) highlight teachers' whole understanding of what they teach and argue that course mastery is critical to the teaching and learning process. Hunpegan and Makinde (2024) extend the subject by linking teacher course mastery to the performance of student accountants in professional examinations. Tutors' subject matter expertise is based on their extensive knowledge, competence, and understanding of the professional accounting courses they teach, which is critical in enabling students to achieve the purpose of their enrolment in the study centres.

Students who attend professional accounting study centres usually assume that tutors are not only qualified academically but are also competent in their profession to impart to them the knowledge that will enable them to pass their professional examination. Such expectations are due to the huge amount of time and investment the students make in their professional growth. In that regard, students expect a rigorous, meaningful, and results-based teaching process. The student accountants are allowed to take a variety of specialised courses that correspond to their educational qualifications. Such courses include Corporate Reporting, Taxation, Audit and Assurance, Public Sector Accounting and Finance, Ethics, Financial Management, and Information Systems. Tutors assigned to teach these subjects are expected to demonstrate a high proficiency level, encompassing deep theoretical knowledge, practical industry experience, and a thorough understanding of contemporary professional standards and ethical requirements.

Empirical studies emphasise the role of tutor competence in promoting learning outcomes among students. Suryati et al. (2020) found that teacher subject-matter expertise has a great effect on students' academic performance. A close resemblance to the findings is Iqbal et al. (2019), Amie-Ogan and Friday (2020), and Nyakundi (2020), who emphasise that teachers' course mastery is a decisive factor in effective teaching and student performance. Nevertheless, conflicting evidence provided by Babajide et al (2015) showed that tutor course mastery might not necessarily lead to quantifiable variations in teaching effectiveness across professional programmes in accounting. This position implies that pedagogical style, institutional resources, and student motivation are other factors. This evidence reveals the necessity of continuous assessment of instruction practices in the professional study centres to make sure that they are compatible with students' expectations and certification requirements

A teacher's ability to effectively deliver content and make learning engaging is a critical component of achieving the goals of the teaching–learning process. Pedagogical quality is the teacher's ability to help students learn by using teaching methods that result in effective teaching. Shirke (2021) stresses how important it is for accounting teachers to be effective, emphasising their awareness of students' needs and learning differences. Sarder and Haider (2023) address the relationships between teachers and students. They stress the importance of integrating the theoretical aspects of learning with real-world applications to improve learning outcomes. They also suggested proper linkage of accounting lessons with professional goals, resulting in students' relevance in the labour market. The quality of the teaching typically determines the difficulty or ease of accounting courses from students' perspectives. Effective teaching methods can make a difficult course easily understood, whereas a basic course can be considered difficult if it is poorly taught.

The relationship between course mastery and effective teaching through teacher adoption of relevant teaching techniques is important for making learning experiences meaningful. There is significant evidence on the link between teaching pedagogy and students' performance (Amie-Ogan & Friday, 2020; Sarder & Haider, 2023). It's important to note that study centres should meet the needs of student accountants, some of whom have formal training in accounting and others from other fields. This variety makes it more important for flexible teaching approaches that work for students from different backgrounds. So, considering this diversity, teachers' combination of course mastery with pedagogical quality is not only helpful but also necessary for the success of professional accounting education, and meeting the needs of various groups of learners.

The use of teaching tools is pivotal to the teaching-learning process because it aids the achievement of teaching-learning objectives. Teaching aids are tools, devices, or objects that support teachers' effective lesson delivery (Ordu, 2021). Teaching aids are specifically designed to help students grasp abstract concepts and thus play a crucial role in assisting students to transition from abstract to concrete thinking (Maulana et al., 2023). They are relevant materials that teachers use to make teaching real and practical. Its use arouses students' interest in learning. Teaching tools in the study centres could include accounting bulletins, manuals, software, articles on business pages of newspapers, magazines, and journals to reinforce students' understanding of accounting courses. It also includes past questions of professional accounting examinations and case studies of accounting concepts to promote the practical application of accounting courses.

Case studies can familiarise student accountants with actual accounting practices obtainable in the accounting profession. Sa'id (2024) emphasises that case studies are essential for improving student participation and performance, as they promote active engagement with course materials, expand their understanding, and building of critical thinking skills. Similarly, Irafahmi and Mentari (2023) argue that case studies enable student accountants to apply theoretical concepts to real-world scenarios, an aspect often lacking in conventional teaching approaches. Various scholars have found a significant influence of teaching aids in different forms on students' learning outcomes (Ordu, 2021; Maulana et al, 2023; Sa'id, 2024). The state of use of different teaching resources in the study centres needs to be ascertained from students' perspectives. Assessment technique is another aspect of teaching quality, important to the achievement of the objectives of the teaching-learning process.

Assessment practices are commonly acknowledged as pivotal to the teaching-learning process and as an important measure of teaching quality. In the study centres, it is a noteworthy measure of tutor effectiveness with the ability to design, implement, and provide feedback on students ' learning. Oyinloye and Imenda (2019) describe assessment as an important tool that helps a teacher monitor student learning progress and adjust teaching techniques appropriately. On the same note, Ademiluyi and Akinlabi (2022) noted that the results of the assessment guide the curriculum development and instructional process, thereby increasing the effectiveness of learning. Osman (2021) distinguished between formative and summative assessment with references to the diagnostic and evaluative purposes. Assessment practices are crucial in the study centres. Tutors should not merely train the students to pass the professional high-stakes examinations, but also identify the individual learning gaps and provide corresponding feedback.

Tariq et al. (2023) assume that the mastery of the assessment method by tutors would enable them to correctly tailor instructions to the needs of learners and, thus, achieve better engagement and results. This implies the need for tutors' skilfulness in the use of assessment techniques. Tutors' use of assessment techniques enhances students' views of teaching quality, especially when assessments are timely, fair, and effective. The literature has always demonstrated the strategic nature of assessment in accounting education. Research has indicated that students have rated the use of assessment by tutors positively where it aligns with their learning needs and promotes examination preparation (Remesal et al. 2024). These findings support the position that assessment is not only a measuring academic tool, but a pedagogical practice.

Sinnewe et al. (2023) note that assessment fosters critical thinking and solidifies professional skills, and develops reflective learning. In accredited study centres with a diverse population of students, ranging from those with a prior accounting background to those from other related or no-related disciplines, effective assessment is non-negotiable. The assessment methods employed by tutors in the professional accounting body-accredited study centres have not been explored well and should be studied systematically. Several settings-related issues can explain the difference in assessment practices in these centres. These are possibly the size of the student population that tutors might have to handle, and the lack of policies that would force a tutor to use various assessment techniques.

Professional autonomy, often granted to tutors, may result in a focus on content delivery at the expense of pedagogical rigour, with the use of assessment as a subsection. Such conditions can potentially affect the consistent use of assessment practices that support student learning and performance. Accordingly, this study examined students' assessment of tutors' use of assessment techniques. Several studies carried out on the quality of teaching were in the secondary and tertiary levels of education. There is an evident gap in the literature on the quality of teaching in the accredited study centres of the professional accounting bodies. This research hence filled this gap as it explored the teaching quality of tutors in accredited study centres of ICAN and ANAN.

Comparing students' perceptions of teaching quality across these two bodies provides an opportunity to examine whether there are differences in the quality of tutors teaching in the study centres of the professional accounting bodies. The possibility of such institutional differences may translate into variations in students' learning experiences. This comparative lens allows for a better understanding of how professional accounting bodies shape the delivery of instruction in their study centres, thereby strengthening the focus of the study.

Purpose of the study

This study investigated the teaching quality of tutors at the study centres accredited by ICAN (Institute of Chartered Accountants of Nigeria) and ANAN (Association of National Accountants of Nigeria). It focused on the assessment of key dimensions of teaching quality from the perspective of student accountants.

Objectives of the Study

The following are specific objectives of the study:

1. To assess the level of subject mastery demonstrated by the tutors in the study centres of the professional accounting bodies.
2. To examine the pedagogical quality of the tutors in the study centres of the professional accounting bodies.
3. To assess the use of teaching tools by the tutors in the study centres of the professional accounting bodies.
4. To examine the assessment practices of the tutors in the study centres of the professional accounting bodies.

Research Questions

The following research questions were raised to guide the study.

1. What is the rating of student accountants on tutors' mastery of subject matter in the study centres?
2. What is the rating of student accountants on tutors' pedagogical quality in the study centres?
3. What is the rating of student accountants on the use of teaching tools by tutors in the study centres?
4. What is the rating of student accountants on the assessment practices of tutors in the study centres?

Hypotheses

The following were tested in the study

1. There is no significant difference between ICAN and ANAN students' ratings of tutors' mastery of subject matter.
2. There is no significant difference between ICAN and ANAN students' ratings of tutors' pedagogical quality.
3. There is no significant difference between ICAN and ANAN students' ratings of tutors' use of teaching tools.
4. There is no significant difference between ICAN and ANAN students' ratings of tutors' assessment practices.

LITERATURE REVIEW

Students' perceptions of teachers' qualities play a pivotal role in shaping their learning and performance. A consistent pattern across the literature reviewed shows students place a high value on instructors' content knowledge, ability to bridge theory with practice, and clarity in instructional delivery, use of teaching tools, and assessment practices. Several studies emphasise the crucial importance of subject mastery beyond theoretical qualities, which is a foundation for effective teaching. Students regularly recognise and respond positively to teacher competency. Suglo et al. (2023) found that content knowledge was significant in making students understand mathematical concepts, such as circle theorems. Similarly, Abdu and Owolabi (2023) reported that teacher competence, qualification, and knowledge of the subject matter as vital indices perceived by accounting students to influence their learning and performance.

Prim et al. (2020) found that students at a Brazilian institution regarded the most desirable teacher attributes as having great academic and practical understanding of their field. Teachers' competence was explicitly addressed by Abdu and Owolabi (2023), who discovered that accounting students believed that teacher competence had a considerable impact on students' performance. Students agreed that well-trained, confident, and skilled teachers might inspire higher understanding and enthusiasm in accounting principles. Furthermore, Nwala and Nwala (2025) found that topic knowledge, attitudes had a strong influence on student performance in science disciplines. The students posited that teachers' lack of subject knowledge was a major explanation for poor academic performance.

Empirical studies on accounting education research also show the importance of effective instructional delivery for students’ learning and performance. From secondary schools to higher education, researchers have used various instructional methods for student performance and engagement. Kwarteng and Donkor (2019) employed a descriptive survey approach to collect student ratings of accounting teachers' instructional efficacy. Their study of nearly 300 senior high school students found that students assessed the teaching efficiency of their teachers based on intellectual quality, learning atmosphere, and lesson significance, which are linked to academic success. A Saudi Arabian undergraduate accounting student survey by Ebaid (2023) identified the most important teaching quality elements. The study found that clarity, engagement, and feedback methods greatly affect student satisfaction and academic achievement, emphasising the necessity of matching pedagogy with learner expectations.

Ajayi and Otoide (2020) also found that even though teacher-centred styles are most frequently employed in the science classrooms in Nigeria, students demonstrated a high preference for student-centred instruction, which they considered to be more interesting and effective. Urien and Enoje (2024) found that perceptions of the students towards the warmth, approachability, and even strictness of the teachers showed a significant correlation to the learning outcomes. This knowledge further supports the view that instruction is not a technical activity only, but also an interpersonal experience that is influenced by social and emotional processes. To complement it, Khavere et al (2023) also revealed a statistically significant correlation between students’ perceptions of teacher classroom effectiveness and academic achievement. After analysing data from numerous peer-reviewed sources, the review found that learner-centred and practice-oriented techniques work, confirming quantitative findings.

Teaching aids, which have other nomenclatures like instructional materials, teaching and learning resources, have increasingly been recognised in various disciplines for their potential to enhance students’ understanding, engagement, and retention of course content. Sinnewe et al. (2024) found that the use of teaching tools increased undergraduate accounting students' conceptual knowledge, critical thinking, and motivation. In large introductory classrooms with diverse student preparation, Nguyen (2023) discovered that infographics and accounting flowcharts helped students understand concepts. Kunci and Ariani (2023) noted that discovery-based e-modules improve student outcomes and engagement, highlighting the significance of technology-enhanced learning. These findings support Paz's (2022) analysis of accounting classroom technology tools like Kahoot! Quizizz, and Nearpod, which enable formative assessment and collaborative learning.

Mugisha et al. (2023) underscore how instructional materials can make the learning process more engaging, meaningful, and aligned with real-world applications. Equally, Saayir and Pufaa in Ghana discovered that even though there was some teaching in secondary schools, it was rarely utilised because of their cost and because teachers were accustomed to the traditional method of teaching. This sentiment of underuse was echoed by Adu et al. (2023), who noted that while students acknowledged the benefits of visual tools, it was among the least employed in accounting pedagogy.

Furthermore, Oluwole et al. (2024) directly engaged student views to identify six dimensions of effective teaching, one of which was teaching aids. Visual learning tools were the most preferred by the students, who noted that they assisted a lot in understanding. However, they also mourned the lack of infrastructure and resources, a limitation that reduces the usefulness of visual aids in practice. These observations show that the problem is not only related to the readiness to use teaching aids but rather the capacity of the institutions to facilitate their use.

A case study is another relevant teaching tool in the accounting field. Irafahmi and Mentari (2023) found that Indonesian accounting students considered case studies useful for improving learning and fostering critical thinking. Another common advantage linked to the case study approach is the development of the so-called non-technical and soft skills. In their study, Mostert et al. (2025) highlighted students' perceptions of improvements in teamwork, communication, and relationship management as a result of engaging with interdisciplinary case projects. These results support that case studies are more than a content delivery method as they develop students' necessary professional skills. From the perspective of academic performance, Kassim et al. (2025) found that case studies, along with group projects, enhanced the performance of high school students in Financial Accounting in Ghana. With these positive insights, some studies reported difficulties in implementation. Irafahmi and Mentari (2023), in addition to confirming the usefulness of case studies, also emphasised students' need for more instructional guidance and a more engaging classroom environment.

Students' assessment of teacher techniques reveals widespread concerns, emerging good practices, and areas for systemic improvement. Walker et al. (2024) surveyed accounting students across three universities and found that students valued assessments that complemented engaging teaching methods such as group work, case studies, and projects. The study emphasised that exams and quizzes, the default tools in accounting, should be balanced with formative and participatory assessment to reflect students' learning preferences and needs. Veugen et al (2021) introduced a five-phase cycle (clarifying expectations, eliciting responses, analysing responses, communicating feedback, and adjusting instruction) to compare teacher and student perceptions. There was a general agreement between the two groups; however, the students indicated that the teachers were least likely to modify instruction based on feedback, indicating a lost opportunity to provide personalised learning.

Golzar et al. (2022) studied English as a First Language (EFL) learners and found that while both students and teachers supported in-class diagnostic assessments, students favoured self-assessment more than teachers, and were less confident in subjective (peer or teacher-judged) assessments. These results indicate the need for students to have independence and personalised assessment, especially in a language or performance-based subject. Similarly, Remesal et al. (2024) reported that university students and faculty members in Barcelona largely agreed that assessments were designed more for summative accreditation than for meaningful learning. Moses and Ogoloma (2023) noted that while assessment strategies were discussed in general terms, their link to instructional effectiveness was implicit, not fully explored or operationalised. This highlights a common problem in education research: the propensity to discuss the assessment as a marginal, as opposed to a central, aspect of pedagogy. While not strictly about teacher-led assessment, studies like Ezenwafor and Onokpaunu (2022) highlight another dimension of student evaluation of curriculum adequacy for skills development. In this paper, teachers as well as graduating students indicated that the accounting curriculum was generally satisfactory, but there were areas of the curriculum that were not relevant to the needs of the industry at present.

Most existing literature on teacher quality focused on traditional educational settings, including primary, secondary, and tertiary institutions. However, little attention has been given to the teaching dynamics within accredited study centres of professional accounting bodies, which cater predominantly for adults and non-traditional learners. These study centres are structurally distinct from conventional schools. Tutors are professionals who work part-time in the centres. Many students combine full-time work with their studies; instruction is largely examination-driven. Given these differences, teaching quality in study centres may not align with the frameworks and assumptions used in conventional school settings.

While a related study by Babajide et al (2015) examined teaching qualities in general study centres, it failed to clarify whether those centres were officially accredited by professional bodies and was limited geographically to Lagos and Ogun States. In contrast, the present study focuses specifically on accredited study centres of ICAN and ANAN located in Lagos State and the Federal Capital Territory (FCT). This provides a more precise and context-specific investigation into teaching quality. By exploring how students assess the teaching qualities of their tutors in these study centres, the study filled an important gap in the literature. It offers practical insights that can inform tutor training, enhance student engagement, and improve instructional practices tailored to the unique demands of professional accounting education.

METHODOLOGY

The study's population included student accountants sampled from Lagos State and Abuja. The two states were purposively chosen to represent the Southern and Northern zones, respectively, due to the high concentration of study centres in these regions. Accredited study centres were selected through purposive sampling. The samples comprised student accountants enrolled in ICAN and ANAN-accredited study centres and actively preparing for the professional examinations. A convenience sampling technique was used to recruit student accountants [137 (ICAN = 91; ANAN = 46)] based on their availability and willingness to participate in the study. The authors acknowledged the limitations of this approach in terms of generalisability. However, it was deemed the suitable one considering the logistics and constraints of accessing student accountants across different centres and time schedules.

The Teaching Quality Rating Scale (TQRS) instrument, adapted from Babajide et al. (2015), was used for data collection, but they did not report the reliability coefficient of the instrument. The original instrument was a 4-point scale (Strongly Agree to Strongly Disagree) consisting of 58 items designed to measure the teaching quality of the tutors in the study centres. In this study, the researchers ensured the items were tailored to the professional accounting context, making them more pertinent and meaningful for the respondents.

The revised instrument has two sections. The first section was designed to collect respondents' demographic data, such as gender. The instrument format was modified to 4 = All the tutors, 3 = Most of the tutors, 2 = Some of the tutors, and 1 = None. For the validation of the instrument, it was given to four professional accountants in the accounting field for content and face validity. Lawshe's Content Validity Index was used to determine the instrument's content validity. The results (CVR = 1.00; > 0.99) showed that all items were rated as essential. To determine reliability, the instrument was administered to 20 students enrolled in a study centre. The reliability coefficient of the instrument was 0.93, determined through Ordinal Alpha, which supports its consistency and appropriateness for the main study.

The Research Committee of the Institute of Education, University of Ibadan, approved to conduct of this study. The authors assert that the data collection for the research was done anonymously, with no means of identifying the respondents for the study.

The data collected were analysed with frequency counts and percentages (for the research questions) and an independent sample t-test (for the hypotheses). The choice of descriptive statistics for the analysis of the research questions aligns with the objective of the study to assess the state of teaching quality of the tutors, and the choice of t-test aligns with the objective of the study to compare the mean rating of ICAN and ANAN students on the teaching quality variables. The assumptions of normality and homogeneity of variances were tested and met. Hence, the results of Levene's test indicated that the assumption of equal variances was not violated ($p > .05$), supporting the use of t-test statistics to compare the group means.

RESULTS

Research Question 1: What is the rating of student accountants on tutors' mastery of subject matter in the study centres?

Table 1
Student Ratings of Tutors' Course Mastery in Accredited Study Centres

		ICAN (N = 91)				ANAN (N = 46)			
S/N	**Course Mastery Quality**	**ATT**	**MTT**	**STT**	**NTT**	**ATT**	**MTT**	**STT**	**NTT**
1	Thorough mastery of the subject matter	59 (64.8)	30 (33.0)	1 (2.2)		29 (63.0)	16 (34.8)		1 (2.2)
2	Updated with the latest development in the field	60 (65.9)	25 (27.5)	6 (6.6)		34 (73.9)	9 (19.6)	1 (2.2)	2 (4.3)
3	Relating subjects to other fields	46 (50.5)	36 (39.6)	8 (8.8)	1 (1.1)	27 (58.7)	16 (34.8)	3 (6.5)	
4	Having a good command of the language instruction	41 (45.1)	38 (41.8)	11 (12.1)	1 (1.1)	25 (54.3)	20 (43.5)	1 (2.2)	
5	Giving prompt answers to students' questions	60 (65.9)	29 (31.9)	2 (2.2)		30 (65.2)	14 (30.4)	1 (2.2)	1 (2.2)
6	Tutors' accessibility to students after lectures	52 (57.1)	30 (33.0)	9 (9.9)		24 (52.2)	15 (32.6)	6 (13.0)	1 (2.2)
7	Welcoming questions pertinent to the subject matter	60 (65.9)	28 (30.8)	3 (3.3)		30 (65.2)	14 (30.4)	2 (4.3)	
8	Teaching confidently	65 (71.4)	25 (27.5)	1 (1.1)		31 (67.4)	12 (26.1)	2 (4.3)	1 (2.2)
9	Clear presentation of lessons	53 (58.2)	33 (36.3)	4 (4.4)	1 (1.1)	33 (71.7)	12 (26.1)	1 (2.2)	
10	Illustrating topics with theoretical treatments	54 (59.3)	28 (30.8)	8 (8.8)	1 (1.1)	30 (65.2)	13 (28.3)	1 (2.2)	2 (4.3)
11	Satisfying course objectives	54 (59.3)	35 (38.5)	2 (2.2)		29 (63.0)	17 (37.0)		
	Average Percentage Response	(60.3)	(33.7)	(5.6)	(1.1)	(63.6)	(31.2)	(4.3)	(2.9)

ATT = All the tutors; **MTT** = Most of the Tutors; **SMT** = Some of the Tutors
NTT = None of the Tutors; **Percentages** are shown in Parentheses

The ratings of ICAN and ANAN students on the course mastery quality of their tutors are shown in Table 1. The responses indicate a generally high level of tutors' mastery. Most students in both groups perceived their tutors as highly competent, with only a small minority expressing otherwise. This suggests a shared confidence in the course mastery of the tutors in both professional accounting programmes.

Research Question 2: What is the rating of student accountants on tutors' pedagogical quality in the study centres?

Table 2
Student Ratings of Tutors' Pedagogical Quality in Accredited Study Centres

		ICAN (N = 91)				ANAN (N = 46)			
S/N	**Pedagogical Quality**	**ATT**	**MTT**	**STT**	**NTT**	**ATT**	**MTT**	**STT**	**NTT**
1	Stimulating students' interest in the subject	50 (54.9)	37 (40.7)	3 (3.3)	1 (1.1)	34 (73.9)	11 (23.9)	1 (2.2)	
2	Encouraging creative thinking in solving accounting problems	54 (59.3)	28 (30.8)	7 (7.7)	2 (2.2)	29 (63.0)	15 (32.6)	2 (4.3)	
3	Stressing fundamental concepts rather than trivial procedures	41 (45.1)	38 (41.8)	9 (9.9)	3 (3.3)	16 (34.8)	23 (50.0)	4 (8.7)	3 (6.5)
4	Use of real-world examples during teaching	54 (59.3)	26 (28.6)	10 (11.0)	1 (1.1)	34 (73.9)	11 (23.9)	1 (2.2)	
5	Teaching according to international standards and practices	58 (63.7)	29 (31.9)	1 (1.1)	3 (3.3)	32 (69.6)	11 (23.9)	3 (6.5)	
6	Presentation of lessons using appropriate teaching strategies	51 (56.0)	32 (35.2)	4 (4.4)	4 (4.4)	31 (67.4)	11 (23.9)	3 (6.5)	1 (2.2)
7	Presenting lessons in an interesting manner	46 (50.5)	36 (39.6)	9 (9.9)		28 (60.9)	13 (28.3)	4 (8.7)	1 (2.2)

8	Teaching from simple to complex	50 (54.9)	33 (36.3)	6 (6.6)	2 (2.2)	28 (60.9)	8 (17.4)	7 (15.2)	3 (6.5)
9	Stating clearly the objectives of the lesson	57 (62.6)	30 (33.0)	4 (4.4)		30 (65.2)	14 (30.4)	2 (4.3)	
10	Presenting lessons in a well-organised way	56 (61.5)	28 (30.8)	6 (6.6)	1 (1.1)	20 (43.5)	21 (45.7)	4 (8.7)	1 (2.2)
11	Effective preparation for each class lesson	58 (63.7)	27 (29.7)	4 (4.4)	2 (2.2)	28 (60.9)	15 (32.6)	2 (4.3)	1 (2.2)
12	Summarising gains at the end of the teaching	32 (35.2)	33 (36.3)	22 (24.2)	4 (4.4)	23 (50.0)	14 (30.4)	8 (17.4)	1 (2.2)
	Average Percentage Response	(55.2)	(34.5)	(7.8)	(2.5)	(60.2)	(30.3)	(6.4)	(3.1)

ATT = All the tutors; **MTT** = Most of the Tutors; **SMT** = Some of the Tutors
NTT = None of the Tutors; Percentages are shown in Parentheses

The ratings of ICAN and ANAN students on the pedagogical quality of tutors in the ICAN and ANAN Study Centres are shown in Table 2. The students from both bodies generally expressed positive perceptions of their tutors' pedagogical quality. Only a few students held less favourable views, indicating overall positive assessments of the tutors' ability to communicate concepts, engage learners, and apply effective teaching strategies in both professional bodies.

Research Question 3: What is the rating of student accountants on the use of teaching tools by tutors in the study centres?

Table 3

Student Ratings of Tutors' Use of Teaching Tools in Accredited Study Centres

		ICAN (N = 91)				ANAN (N = 46)			
S/N	**Use of Teaching Tools**	**ATT**	**MTT**	**STT**	**NTT**	**ATT**	**MTT**	**STT**	**NTT**
1	Use of Team (group) work method for teaching	25 (27.5)	22 (24.2)	28 (30.8)	16 17.6	20 43.5	13 28.3	12 26.1	1 2.2
2.	Use of accounting manuals in teaching	43 (47.3)	27 (29.7)	16 (17.6)	5 (5.5)	28 60.9	14 30.4	3 6.5	1 2.2
3.	Use of case studies in Teaching	45 (49.5)	27 (29.7)	18 (19.8)	1 (1.1)	22 (47.8)	15 (32.6)	4 (8.7)	5 (10.9)
4.	Use of Information Technology for lesson delivery	31 (34.1)	22 (24.2)	20 (22.0)	18 (19.8)	15 (32.6)	19 (41.3)	8 (17.4)	4 (8.7)
5.	Use of accounting software for lesson delivery	20 (22.0)	15 (16.5)	16 (17.6)	40 (44.0)	13 (28.3)	16 (34.8)	8 (17.4)	9 (19.6)
6.	Use of necessary learning support materials to reinforce students' understanding of the lessons taught	27 (29.7)	33 (36.3)	20 (22.0)	11 (12.1)	14 (30.4)	19 (41.3)	10 (21.7)	3 (6.5)
	Average Percentage Response	**(35)**	**(26.7)**	**(21.6)**	**(16.7)**	**(40.6)**	**(34.7)**	**(16.3)**	**(8.4)**

ATT = All the tutors; **MTT** = Most of the Tutors; **SMT** = Some of the Tutors
NTT = None of the Tutors; **Percentages** are shown in Parentheses

The ratings of ICAN and ANAN students on tutors' use of teaching tools are presented in Table 3. ICAN students expressed mixed perceptions regarding their tutors' use of teaching tools. While a good number viewed their tutors as effective in utilising teaching tools, a great portion felt that only some or none of the tutors demonstrated effectiveness in this area. This finding indicates an inconsistent integration of teaching tools, despite evidence of their use.

ANAN students generally held a positive view of their tutors' use of teaching tools. A large number indicated that most or all of the tutors used teaching aids during teaching. This reflects a strong level of satisfaction with the tools employed by tutors and suggests a well-established practice of integrating teaching aids in instructional delivery.

Research Question 4: What is the rating of student accountants on the assessment practices of tutors in the study centres?

Table 4
Student Ratings of Tutors' Assessment Practices in Accredited Study Centres

S/N		ICAN (N = 91)				ANAN (N = 46)			
	Assessment Practices	**ATT**	**MTT**	**STT**	**NTT**	**ATT**	**MTT**	**STT**	**NTT**
1	Use of group activities	21 (23.1%)	21 (23.1%)	25 (27.5%)	24 (26.4%)	13 (28.3%)	19 (41.3%)	6 (13.0%)	8 (17.4%)
2	Personal interaction with follow-ups on students' ability	31 (34.1%)	32 (35.2%)	21 (23.1%)	7 (7.7%)	15 (32.6%)	21 (45.7%)	5 (10.9%)	5 (10.9%)
3	Giving rewards to deserving students	13 (14.3%)	25 (27.5%)	18 (19.8%)	35 (38.5%)	6 (13.0%)	19 (41.3%)	7 (15.2%)	14 (30.4%)
4	Gives tests within the subject matter discussed	22 (24.2%)	29 (31.9%)	36 (39.6%)	4 (4.4%)	15 (32.6%)	15 (32.6%)	14 (30.4%)	2 (4.3%)
5	Use of projects	19 (20.9%)	18 (19.8%)	24 (26.4%)	30 (33.0%)	9 (19.6%)	14 (30.4%)	8 (17.4%)	15 (32.6%)
6	Swift feedback on submitted assignments	31 (34.1%)	31 (34.1%)	29 (31.9%)	-	9 (19.6%)	21 (45.7%)	8 (17.4%)	8 (17.4%)
7	Marking of students' assignments	23 (25.3%)	21 (23.1%)	26 (28.6%)	21 (23.1%)	11 (23.9%)	19 (41.3%)	12 (26.1%)	4 (8.7%)
	Average Percentage Response	**25.14%**	**27.81%**	**28.13%**	**19.01%**	**24.23%**	**39.76%**	**18.63%**	**17.39%**

ATT = All the tutors; **MTT** = Most of the Tutors; **SMT** = Some of the Tutors
NTT = None of the Tutors; **Percentages** are shown in Parentheses

The result showed that both ICAN and ANAN tutors used techniques to assess their respective students. While both groups used different assessment techniques, ANAN tutors showed greater engagement in numerous crucial areas; a notable distinction emerges in terms of consistency and depth of application. Notably, ANAN tutors excelled at providing timely feedback on assignments and consistently marking student work. Their technique ensures that assessments are timely, relevant, and reflect continuing education, which improves learning results. This result suggests that ANAN students generally perceive higher consistency in the application of assessment practices compared to ICAN students, with more students rating most or all tutors positively in this area.

Hypothesis One: There is no significant difference between the ratings of ICAN and ANAN students on the mastery of subject matter of the tutors in their study centres.

Table 5

t-test for the difference in course mastery of the tutors in ICAN and ANAN study centres

PAB	N	Mean	Std. Dev.	t-value	df	Sig.	Remark
ICAN	91	38.93	4.61	-.59	135	.55	NS
ANAN	46	39.43	4.75				

NS = Not Significant @p > 0.05

The result of the independent samples t-test conducted to examine whether there was a significant difference in student accountants' ratings of course mastery among tutors in ICAN and ANAN study centres is presented in Table 5. The results showed that ICAN tutors (M = 38.93, SD = 4.61) and ANAN tutors (M = 39.43, SD = 4.75) were rated similarly by students, with no statistically significant difference, t(135) = -0.59, p = .55. Thus, the null hypothesis was not rejected. The findings imply that there is a shared perception among ICAN and ANAN students about the course mastery quality of the tutors in their respective centres.

Hypothesis Two: ICAN and ANAN students do not differ significantly in their ratings of tutors' pedagogical quality in their study centres.

Table 6

t-test result on the difference in pedagogical quality of the tutors in ICAN and ANAN study centres

PAB	N	Mean	Std. Dev.	t-value	df	Sig.	Remark
ICAN	91	41.23	5.57	.95	135	.56	NS
ANAN	46	42.20	5.64				

NS = Not Significant @p > 0.05

Table 6 presents the t-test results examining whether a significant difference exists between the mean ratings of ICAN and ANAN students concerning the tutors' pedagogical quality in the study centres. The result was not significant t(135) = 0.95, p = .56. ICAN students reported a mean pedagogical quality rating of M = 41.23, SD = 5.57, while ANAN students had a mean rating of M = 42.20, SD = 5.64. Since the p-value is greater than 0.05, this result indicates that both ICAN and ANAN students perceived their tutors' pedagogical quality similarly, suggesting that tutors' pedagogical quality in these study centres was consistent across the professional accounting bodies.

Hypothesis Three: The ratings of tutors' use of teaching tools by ICAN and ANAN students in the study centres do not differ significantly.

Table 7

t-test for difference in the tutors' use of teaching tools in ICAN and ANAN study centres

Student Status	N	Mean	Std. Dev.	t-value	df	Sig.	Remark
ICAN	91	14.19	3.71	1.76	135	.08	NS
ANAN	46	15.33	3.31				

NS = Not Significant @p > 0.05

The result of the independent samples t-test conducted to examine whether there was a significant difference in student accountants' ratings of tutors' use of teaching tools in ICAN and ANAN study centres is presented in Table 7. The results showed that tutors in ICAN centres (M =

14.19, SD = 3.71) and those in ANAN centres (M = 15.33, SD = 3.31) were rated similarly by students, with no statistically significant difference, t(135) = 1.76, p = .08. Thus, the null hypothesis was not rejected. The result suggests the use of teaching tools among tutors in the ICAN and ANAN study centres.

Hypothesis Four: There is no significant difference between the ratings of ICAN and ANAN students on the assessment practices of the tutors in the study centres.

Table 8

Independent Sample t-test Result for the Difference in the Quality of Assessment Practices of the Tutors in ICAN and ANAN Study Centres

PAB	N	Mean	Std. Dev.	t-value	df	Sig.	Remark
ICAN	91	23.04	7.12	1.52	135	.13	NS
ANAN	46	24.89	5.78				

NS = Not Significant @p > 0.05

The result of the independent samples t-test conducted to examine whether there was a significant difference in student accountants' ratings of the quality of assessment practices of tutors in the study centres is presented in Table 8. The results showed that tutors in ICAN centres (M = 23.04, SD = 7.12) and those in ANAN centres (M = 24.89, SD = 5.78) were rated similarly by the students, with no statistically significant difference, t(135) = 1.52, p = .13. Thus, the null hypothesis was not rejected. The result indicates that the quality of tutors' assessment practices was positively perceived consistently across both ICAN and ANAN study centres.

DISCUSSION

The results of this survey showed that students at both ICAN and ANAN study centres assessed their tutors as having a high degree of course mastery. This means that students were confident in their tutors' competence and mastery of their professional courses. This finding aligns with various scholars (Abdu & Owolabi, 2023; Akinsanya et al., 2023; Nwala & Nwala, 2025) who have found that students' positive ratings of teachers' course mastery also have its influence on students' learning and performance. There is a default expectation that tutors teaching in the study centres should have sound knowledge of their courses as professionals. This factor seems to result in a similar level of tutor course mastery in the accredited study centres.

Tutors play a critical role in preparing students for professional exams, making their expertise invaluable. Both ICAN and ANAN strive to prepare professional accountants for the workforce, with high-quality training being critical to achieving this goal. Teacher characteristics are critical to the effectiveness of the teaching-learning process, serving as key components in education. Also, this finding is consistent with Nadishan (2020), who discovered that student satisfaction with Professional Accounting Bodies' educational programmes was influenced by instructor quality. Students typically attend study centres to prepare for professional examinations. The findings suggest that the management of the study centres of the two professional accounting bodies recruits qualified and professional tutors to teach the student accountants.

The researcher affirmed from the study centre directors that all tutors were professional accountants who had been teaching for many years. Some are lecturers in higher institutions, while others are practising accountants who combine both knowledge and experience. The study centres are maintained by business owners who desire the best for their organisations. Having sound and knowledgeable tutors is a business strategy for promoting the study centres. Knowledgeable tutors build students' confidence and motivation, and can inspire students to thrive and remain engaged in the subject, allowing them to grow professionally.

The second finding showed that tutors from both professional accounting bodies exhibited a similar level of pedagogical quality. The findings suggest that tutors from both ICAN and ANAN teach similarly and are equally adept at conveying concepts to their students. This implies that students from both centres receive the same level of instruction. It implies the same level of quality of instruction in the study centres. This finding agrees with various scholars (Ebaid, 2023; Katjiteo, 2024; Makhathini & Akpa-Inyang, 2024) who found that students' positive ratings of teacher pedagogical quality and as a significant factor that influenced students' learning and performance. These scholars concentrated on high school accounting students, whereas this study focused on student accountants in the study centres. This implies that excellent teaching skills are just as important as subject matter expertise.

Tutors should not only comprehend their courses but also understand how to engage and transfer knowledge effectively. A tutor's ability to connect with their students can increase their enthusiasm to learn. The researchers' non-participant observations reinforced this finding, since tutors were professional and organised, delivering courses that kept students engaged and explained complex ideas. The possible emphasis of the study centres on exam readiness, frequently employing past questions, mock exams, and structured revision strategies are likely factors that result in consistent pedagogical quality. Tutors are professional accountants who are required to attend regular training, workshops, and seminars offered by their professional bodies. These trainings, possibly with experience and personal development, are likely factors that help tutors' teaching approach.

The third finding showed that ICAN and ANAN students assessed their respective tutors as employing teaching tools in their teaching. The finding suggests a uniform standard for lesson delivery, which mirrors the adoption of modern and supportive educational tools in the teaching practices of the professional accounting bodies. This finding agrees with the findings of other scholars (Sinnewe et al. 2024; Kassim et al., 2025; Mostert et al., 2025) who found significant use of teaching among teachers and its influence on students' learning and performance. The studies were mostly carried out in secondary schools and higher institutions, whereas this study was carried out among professional accounting students in the accredited ICAN and ANAN's study centres.

In this study, it was found that the tutors utilised the teaching tools, including accounting manuals, case studies, and other necessary learning support materials, such as articles in business pages of newspapers, magazines, and journals, to reinforce students' understanding of the lessons taught. Professional accounting practice requires these tools, which are replicated by the tutors in their teaching to simulate workplace demands. Student accountants are learners, working professionals, and preoccupied with a lot of activities. Using a variety of teaching materials would help them understand more. Also, professional accounting focuses on the application of ideas such as auditing, taxation, and financial reporting. Using teaching tools like case studies, templates, and real-world data helps to bridge the gap between theory and practice.

The findings show that tutors at both the ICAN and ANAN study centres used assessment procedures. This implies the tutors did not just teach, but also checked to see how well their students were learning. This finding aligns with findings of other scholars (Moses & Ogoloma, 2023; Walker et al., 2024; Remesal et al., 2024) who found positive ratings of teachers' use of assessment methods in teaching. While prior research focused on higher education institutions, this study was carried out in the context of professional accountant training, where assessment techniques enable tutors to assess students' progress. The finding aligns with Sinnewe et al. (2023), who argue that assessment methods promote critical thinking in students, which is consistent with the role of assessments in ICAN and ANAN study centres. Regular assessment enables tutors to track and reinforce students' knowledge of accounting competencies.

Accountants are trained to uphold thoroughness, ethics, and accountability, which are reflected in organised assessment. This implies that the tutors use assessment techniques to inculcate ethical and professional practices in students. Although the statistical analysis found no significant difference between ICAN and ANAN's rating of the tutors' assessment practices, the descriptive results suggest that ANAN tutors scored higher in various aspects of assessment practice, including feedback, personal engagement, and group activity utilisation. This shows that, in practice, ANAN tutors may use these assessment techniques more consistently, even if the rating difference between the two groups was not statistically significant.

The findings point to potential areas of strength among ANAN tutors that could be explored further. These descriptive trends suggest the need for additional investigation, possibly using larger samples or qualitative methods to find out the reasons. However, it appears that ANAN study centres encourage a more active, responsive, and student-centred assessment culture, which is consistent with modern educational standards. The observation by the researchers during data collection showed that ICAN study centres have a larger student population than ANAN. Tutors may find it difficult to consistently employ assessment procedures such as customised feedback or timely marking due to the large student population.

CONCLUSION

Based on the findings of the study, tutors in the ICAN-and ANAN-accredited study centres have a comparable level of course mastery, pedagogical quality, use of teaching tools, and application of assessment techniques, as expected of professionals in their field. This study contributes to the accounting education literature as one of the few and recent studies to empirically assess the teaching quality in accredited study centres of Nigeria's professional accounting bodies. Additionally, this study offers a validated instrument that can be employed for future assessment of tutors in professional accounting study centres.

RECOMMENDATIONS

The following recommendations are raised based on the conclusions from the findings of the study. Tutors should prioritise their attendance at the continuous professional development programme organised by their respective professional bodies. This step will help them to keep updated on the latest developments in the professional accounting circle, ensuring they maintain high course mastery. The administrators of the study centres should motivate tutors by linking training attendance to promotions, recognition, or continued engagement.

The administrators of the study centres should create structured feedback where student accountants are allowed to provide feedback on the instructional delivery of their tutors, enabling tutors to adjust their approach and improve student engagement. This feedback should be reviewed every term, while the administrators should support the tutors to make changes based on the feedback.

Study centres' administrators should make available various teaching tools relevant to training student accountants in the study centres. Administrators of the study centres should visit classes from time to time to make sure tutors are using these tools properly.

Study centres' administrators should motivate and compel tutors to incorporate virtual formative assessments with immediate feedback to assess students' learning. This step will promote students' learning and enhance their performance in the professional examinations.

REFERENCES

Abdu, S. A., & Owolabi, A. T. (2023). Students' perceptions of factors contributing to performance in financial accounting in colleges of education in North East, Nigeria. *Journal of Management and Social Sciences, 13*(3), 16–21.

Ademiluyi, L., & Akinlabi, D. (2022). Influence of assessment practices on business education students' academic performance in Nigerian colleges of education. *Journal of Education and Practice, 6*(6), 16–28. Retrieved from https://ideas.repec.org/a/bhx/ojtjep/v6y2022i6p16-28id1102.html

Ajayi, E. A., & Daniel, K. A. (2024). Student perception on the extent use of instructional materials and academic achievement. *Unpublished manuscript.*

Amie-Ogan, O., & Friday, E. (2020). Influence of teachers' competence on students' academic performance in public senior secondary schools in Ikot Ekpene and Essien Udim Local Government Areas of Akwa Ibom State. *International Journal of Innovative Social Sciences and Humanities Research, 8*(4), 118–128.

Association of National Accountants of Nigeria. (2023). *Professional examination syllabus and membership requirements.* Retrieved November 11, 2024, from http://nca.anan.org.ng/wp-content/uploads/2023/09/NCA-Prospectus-2023.pdf

Babajide, O., Samuel, F., & Ayorinde, B. (2015). A model for evaluating teaching effectiveness in accounting professional programmes: A study from Nigeria. *Journal of Educational and Social Research, 5*(1), 285–294. https://doi.org/10.5901/jesr.2015.v5n1p285

Durowoju, E. O., & Onuka, A. O. U. (2015). Teacher self-efficacy enhancement and school location: Implications for students' achievement in economics in senior secondary school in Ibadan, Oyo State, Nigeria. *Journal of Education and Practice, 6*(11), 109–115.

El-Sayed Ebaid, I. (2020). Accounting students' perceptions on e-learning during the COVID-19 pandemic: Preliminary evidence from Saudi Arabia. *Journal of Management and Business Education, 3*(3), 236–249.https://doi.org/10.35564/jmbe.2020.0015

Ezenwafor, J. I., & Onokpaunu, M. O. (2022). Needs assessment of the adequacy of accounting education curriculum contents in federal colleges of education in South-South, Nigeria. *NAU Journal of Technology & Vocational Education,* 7(1), 26–30. https://doi.org/10.56557/jogress/2023/v17i18086

Golzar, J., Momenzadeh, S. E., & Miri, M. A. (2022). Afghan English teachers' and students' perceptions of formative assessment: A comparative analysis. *Cogent Education, 9*(1), 2107297. https://doi.org/10.1080/2331186X.2022.2107297

Hunpegan, H., & Makinde, S. (2024). Teachers' subject mastery as predictor of senior secondary school students' academic achievement in Yoruba grammar. *Educational Perspectives, 12*(1), 234–243.

Institute of Chartered Accountants of Nigeria. (2024). *Professional exam syllabus.* Retrieved November 11, 2024, from https://www.icanig.org/students/documents/ican-professional-exam-syllabus.pdf

Iqbal, A., Hussain, S., Mushtaq, S., & Javaid, Z. (2019). Effect of teachers' competencies on scholars' academic achievement and satisfaction. *European Online Journal of Natural and Social Sciences, 8*(1), 9–16.

Irafahmi, D., & Mentari, S. (2023). The case study method in the accounting classroom. *Education Quarterly Reviews, 6*(2), 258–265. https://doi.org/10.31014/aior.1993.06.02.754

Kassim, M. A., Marfo, S., & Abu, K. (2025). Assessing the impact of five teaching strategies on the academic performance of senior high school students in financial accounting. *Social Sciences and Humanities Open, 11*, 101259. https://doi.org/10.1016/j.ssaho.2024.101259

Khavere, S., Ogutu, J. P., & Bota, K. (2023). Students' perception of teacher classroom effectiveness and academic achievement: A case of secondary school students in Hamisi Sub-

County, Kenya. *African Journal of Empirical Research, 4*(2), 54–61. https://doi.org/10.51867/ajernet.4.2.8

Kwarteng, J. T., & Donkor, N. (2019). Students' rating of instructional effectiveness of accounting teachers. *Lonaka Journal of Learning and Teaching, 10*(1), 34–43.

Maulana, H., Kolbi, S. N., Heriyadi, A. R., & Pahmi, S. (2023). The effect of using teaching aids on improving student learning outcomes in mathematics lessons at elementary school. *Atlantis Press SARL*. https://doi.org/10.2991/978-2-38476-088-6

Maharami, J., & Damia, N. (2023). The importance of mastering the material for teachers in student development. *International Journal of Students Education, 1*(2), 408–410.

Moses, A. T., & Ogoloma, F. I. (2023). Assessment practices and performance of students in financial accounting in senior secondary schools in Rivers State. *Journal of Education and Learning, 17*(2), 23–34.

Mostert, S., van Wyk, M., & Wessels, R. (2025). South African accounting students' perceptions on soft skills development in an interdisciplinary case study. *Frontiers in Education, 10*, Article 1534435. https://doi.org/10.3389/feduc.2025.1534435

Mugisha, E., Uworwabayeho, A., & Urwibutso, A. (2023). Teachers' use of instructional materials in the teaching and learning of mathematics in private secondary schools of Gasabo District, Rwanda. *Journal of Research Innovation and Implications in Education, 7*(2), 42–52.

Nyakundi, G. (2020). Influence of competence on performance of teachers in public secondary schools in Kisii County, Kenya. *Journal of Education and Practice, 11*(3), 173–180. https://doi.org/10.7176/jep/11-3-19

Nwala, L., & Nwala, A. (2025). Perception of teachers' knowledge, attitude, and teaching skills as predictors of students' academic performance in secondary schools in Etche Local Government Area of Rivers State. *International Journal of Innovations in Educational Science and Technology Research, 14*(2), 1–14.

Ordu, U. B. (2021). The role of teaching and learning aids/methods in a changing world. *Bulgarian Comparative Education Society, 19*, 210–216.

Osman, S. (2021). Basic school teachers' assessment practices in the Sissala East municipality, Ghana. *European Journal of Education Studies, 8*(7), 44–74. https://doi.org/10.46827/ejes.v8i7.3801

Oyinloye, O. M. (2019). The impact of assessment for learning on learner performance in life science. *EURASIA Journal of Mathematics, Science and Technology Education, 15*(11), 1–8. https://doi.org/10.29333/ejmste/108689

Prim, M. M., Bach, L. E., & Martins, Z. B. (2020). Characteristics of the ideal teacher: A perception of the undergraduate students in accounting sciences of a community university in the State of Santa Catarina. *Revista Catarinense da Ciência Contábil, 19*, 1–16. https://doi.org/10.16930/2237-766220203001

Remesal, A., Cano, E., & Lluch, L. (2024). Faculty and students' perceptions about assessment in blended learning during pandemics: The case of the University of Barcelona. *Sustainability, 16*(6596). https://doi.org/10.3390/su16156596

Saayir, P. T., & Pufaa, F. E. (2021). The use of teaching and learning resources in senior high school accounting lessons: Perceptions of teachers and students in Wa Municipality. *The International Journal of Educational Researchers, 12*(1), 54–66.

Sa'id, H. (2024). Using case studies to boost student participation and performance. *Journal of Accountancy.* https://www.journalofaccountancy.com/news/2024/jul/using-case-studies-to-boost-student-participation-and-performance.html

Sarder, D., & Haider, M. (2023). Impact of pedagogical practices on academic performance: Perceptions of the students of Khulna University. *Khulna University Studies, 20*(2), 1–11. https://doi.org/10.53808/KUS.2023.20.02.313-ss

Shirke, A. (2021). What is pedagogy? Importance of pedagogy in the teaching and learning process. *LinkedIn Article.* https://www.linkedin.com/in/anand-shirke-33542425/

Sinnewe, E., Yao, D., & De-Zwaan, L. (2023). Developing critical thinking: An examination of contemporary practices in accounting. *Accounting and Finance, 63*(2), 403–425. https://doi.org/10.1111/acfi.13054

Suglo, E. K., Bornaa, C. S., Iddrisu, A. B., Atepor, S., Adams, F. X., & Owuba, L. A. (2023). Teacher's pedagogical content knowledge and students' academic performance in circle theorem. *Journal of Education and Teaching Methods, 2*(3), 29–41. https://doi.org/10.58425/jetm.v2i3.195

Suryati, A., Arifin, S., & Yarnest, S. (2020). The influence of teacher performance and school culture on school quality. *Advances in Social Science, Education and Humanities Research, 22*(6), 52–61. https://doi.org/10.2991/assehr.k.201201.015

Tariq, E., Asif, A., & Nazirullah. (2023). Assessment practices and assessment skills of teachers at secondary school level: Factorability and associative perspective. *Journal of Peace, Development and Communication, 7*(1), 101–116. https://doi.org/10.36968/JPDC-V07-I01-10

Urien, J., & Enoje, S. C. (2024). Students' perception of teachers' personality and its impact on learning outcomes in Delta State. *International Journal of Humanities Social Science and Management, 4*(3), 1367–1377.

Veugen, M. J., Gulikers, J. T. M., & den Brok, P. (2021). We agree on what we see: Teacher and student perceptions of formative assessment practice. *Studies in Educational Evaluation, 70*, 101027. https://doi.org/10.1016/j.stueduc.2021.101027