

STRATEGIES FOR DEVELOPING ACCOUNTING TEACHERS FOR EFFICIENT SUBJECT MATTER DELIVERY IN PUBLIC SECONDARY SCHOOLS IN PORT HARCOURT METROPOLIS

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Abstract

This study examined the strategies for developing Accounting teachers for efficient subject matter delivery in public secondary schools in Port Harcourt Metropolis. Three objectives, research questions and three hypotheses guided the study. The study adopted descriptive survey research design. The population of the study comprised 56 accounting teachers in Port Harcourt Metropolis. Based on the small population of the study, the entire population was used as the sample size for the study. A self-structured questionnaire titled "strategies for developing accounting teachers for efficient subject matter delivery in public secondary schools" was used as the instrument for data collection. The instrument was validated by three experts, two from Business Education Department and one from Measurement and Evaluation Department. The reliability of the instrument was established with test-retest method and a reliability coefficient of 0.92 was established which shows the instrument is reliable for the study. The data collected was analyzed with mean and standard deviation while t-test was used to test the hypotheses formulated in the study. Findings in the study show that the trainings gotten by accounting teachers enhance their creativity, productive and professionalism. Collaboration amongst accounting teachers depends on their understanding and enhances collective attainment of the goals of the subject and mentoring of accounting teachers enhance their career development, pedagogical skills and enhances their level of professionalism. Based on the findings the researcher recommended that accounting teachers in secondary schools should be engaged in efficient on-the-job training, accounting teachers should collaborate more to enhance their subject matter delivery in secondary schools, and effective mentoring should be provided for accounting teachers in secondary schools to enhance their effectiveness

Keywords: *Strategies, Accounting, Efficient Subject Matter, Teachers, Delivery*

Introduction

Secondary school education in Nigeria is that form of education received by children after primary education and before tertiary level with the broad aim of preparing them for useful living within the society and preparation for higher education. This level of education is a very fundamental stage in the life of the students because it gives them a firm foundation on which they can opt for a job and be self-reliant or proceed to higher institutions of learning for further studies. Against this background of National aspirations, the National Policy on Education commonly referred to as '6-3-3-4' system of education emerged which led to the introduction of vocational subjects, accounting, taught at the secondary schools in Nigeria.

Accounting is defined as the recording, classifying, creating, summarizing and communicating of financial information to interested parties and interpreting it to help in making specific business decisions (Longe, 2021). Accounting records are kept to calculate the performance and profitability of business organizations, prevent fraud, monitoring of the progress of the organization and as well as making economic decisions. The purpose of Accounting is to ensure that learners are able to acquire the following competencies of record, analyze and interpret financial data in order to make informed decisions; present and/or communicate financial information effectively by using generally accepted Accounting practice in line with current legislation. Others are ability to relate skills, knowledge and values to real-world situation to ensure balance between theory and practice and enter the work-place and/or move to higher education:

organize and manage own finances and activities responsibly and effectively. Also, apply principles to solve problems; develop critical, logical and analytical abilities and thought processes and apply these skills to new situations develop ethical behavior, sound judgment, thoroughness, orderliness, accuracy and neatness; and deal confidently with the demands of an Accounting occupation. Asaolu (2020) defined financial accounting as the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making.

According to Osisioma in Egbunike (2019), Accounting is seen as the process through a system of principles and techniques for recording, interpretation and communication of financial information as an aid to managerial decision making. Egbunike (2019) also reemphasized that accounting as the development of information for external decision makers such as banks, shareholders, trade unions, suppliers and government regulatory agencies. Accounting is operationally defined in this study as identification, classification, recording and summarize business transactions in order to allow managers, investors and creditors measure and evaluate the activities of an entity. Accounting as a subject is designed in the senior secondary school curriculum to equip students with the skills needed to carry out financial activities.

The Accounting curriculum in secondary schools was carefully designed to suit the needs of the students and other interested learners. When this subject is properly inculcated in the students, they will be properly grounded and prepared to become professionally accountant's tomorrow. Accounting in the globe today plays significant role in the growth and advancement of several organizations due to the detailed, thorough and orderly arrangement of financial records to ease understanding and interpretation to any person or the management of any organization where financial records are involved. Irrespective of these roles and advantages of accounting in the globe, the capacity and ability of the resource persons (teachers) to impact the concepts of this subject to the learners (students) also matters a lot because quality teaching of the subject is a very important factor that enhances students' ability to understand the concepts in this subject. This can be achieved through quality teaching of the subjects and the professional development of the teachers.

Teachers' development are planned organizational activities that are aimed at improving and increasing teachers' skill, knowledge, concept attitudes and behaviors to enable them meet the demands of the teaching job (Akpan, 2019). It focuses on improving the conceptual skill, intellectual and abilities needed to do a better job. Teachers' professional development programmes are associated with the general improvement of teachers in terms of behaviour, attitudes, skills, knowledge and perception in the performance of their duties. The immediate aim of staff development is to improve the performance of those with management responsibilities in order to improve the teaching and learning processes. These can be achieved by exposing them to mentoring, in-service training such as induction programmes, ICT training, workshops, conferences, seminars and courses as well as encouraging them to embark on active learning and collaboration to enhance quality teaching in secondary school subjects especially in financial accounting.

Teachers' development is the way teachers learn, that is how they learn and how they apply their knowledge in their teaching in order to facilitate the learning of their students (learners) (Avalos, 2017). Professional development includes the following, on-the-job training, active learning, mentoring, teachers' collaboration, workshop, seminar and continuing education programmes (Mohammed, 2019). Instructional delivery is also enhanced through professional development of accounting teachers. This professional development is concerned with the transferring or impacting of course content and skills in teachers that are necessary for effective delivery of instruction in the classroom. For instructional delivery to be effective, the following professional development can be adopted; on-the-job training, collaboration, mentoring, workshops, refresher courses, seminars, study circle, project groups, correspondence courses and field trips (Fazalur, 2021).

On-the-job training is any training acquired during employment and undertaken to engage in such training is usually part of the appointment agreement between the employer and employee. In-service training for teachers therefore is a training process that goes throughout the working life of a teacher.

As he does not finish learning upon graduation, that is how teachers' training helps in improving teachers' skills and knowledge over time. On-the-job training is the upgrading of knowledge and skills of employees, the modeling and re-orientation of their attitude so that they can be more effective, efficient and productive in the performance of their job (Egonmwan, 2018). This development becomes necessary because no worker is completely perfect at the time of hiring. They need to be developed right from the time they come into service, during their services, career and to the point of separation from the service (Egonmwan, 2018).

It is directed towards the improvement of teachers and this focuses on areas where their skills are inadequate. It is also for the purpose of upgrading and bridging the gap with much interest to provide the needed creativity and flexibility in academic activities. In-service training brings about curriculum change, innovation in teaching methodologies and provision of quality professional growth and development. It focuses on developing and manifesting quality performance by use of modern aids, interesting skills or knowledge in respect of teaching subject (Broadwell, 2019). It creates an avenue for individuals to work as a team in solving problems which are of common concern to all staff as well as contributing to the development of the educational objectives of the school system so as to encourage growth and performance (Abarikannda, 2018).

On-the-job training of teachers is basically to upgrade and update the potentiality and competency of teachers to become supportive, participative and achievement oriented. It is focused on changing individual values, orientation and attitude towards the learning environment. It enhances performances as it provides access to professional growth which helps to reduce some deficiencies in skills and methodologies in teaching (Abarikannda, 2018). It creates opportunities for teachers to consistently rise in their individual transmission of knowledge thereby achieving the goal of a subject, bringing innovation in the curriculum, promoting a high degree of participation in decision-making as well as standard of teaching (Abarikannda, 2018).

However, on-the-job training is of various forms such as; workshops, seminars, conference, study circle, lectures, demonstrations, project group, panel presentation and field trip (Abarikannda, 2018). There are several techniques schools can deploy in providing training for teachers. Some of these techniques are listed and discussed as follows: **Workshops:** This is a period of discussion and practical work on a particular topic or subject, where group of teachers share their knowledge and experience. In doing this, members of the workshop discuss and exchange views on certain issue. Usually, workshops have durations of between three to ten days depending on the gravity of the problem: **In seminar,** small group of teachers meet to discuss a topic and each participant has the opportunity to gain knowledge and experience: **A conference** is a meeting for discussion or exchange of views. Usually, the conference of teachers, principals, supervisors, and administrators can broaden their professional horizons and cultivate in the participants a professional team spirit.

Study Circle is a method where teachers of a particular subject meet to discuss the ways and means of teaching that particular subject to enhance their job efficient and performance.

Lecture are oral activities, the simplest ways practiced for in-service education and teachers' re-orientation programmes, they are suitable particularly for transmission of knowledge.

Demonstration is an activity pre-arranged for the observation of a group of teachers; the demonstrator is usually a skillful expert of the field being demonstrated. Efforts should be made to make the demonstration genuine and natural, so that artificiality could be avoided. Demonstration may be used for workshop or any other course of study where knowledge and skills are being improved. After the demonstration, a follow up should be made.

Project Group: This is used in those occasions where the accomplishment of a specific project is to be carried out. This project group usually makes survey of the project assignment and develops a course of study.

Panel Presentation: A panel is a technique in which two or more persons speak on a single topic. It can be of any of the following types; debate, symposium, and informal panel.

Film: Presentation of films is also a very useful technique of in-service training. An ideal film presentation is when it is associated with discussion.

Due to the rapid growth of knowledge as well as the technological, social and cultural revolution of our time, it has become generally agreed by educationist that initial teachers' preparation is totally inadequate for continued success in teaching. Wayne & Young (2020) found that promoting teachers' quality through in-service education is a key element in improving productivity among teachers in both primary and secondary schools. The above point was further strengthened by Stewart & Hart (2019), when they postulated that through in-service training, teachers become responsible for their effectiveness and they therefore become more sensitive, insightful, open to more options and less frightened to innovations and changes.

Photanan (2020) asserted that on-the-job training is the most important tool that can be used as motivational program for teachers' development. It therefore gives motivation to teachers for their performance enhancement. In the view of Oribhabor (2020), on-the-job training aids the development of competences such as technical, conception, and managerial skills for the furtherance of individuals and organizational growth. Similarly, Quartey (2022) contended that, the more workers are trained and are satisfied with their job and environmental conditions, the more they help enhance their organizations' performance. A sizeable body of research examined the effect of in-service training on teachers' job effectiveness, productivity in performance. Cohn, Buhalis, & Peters (2018) opined that organizations that train their workers reduce turnover rate. Huang (2021) noted that, in-service training can be powerful driving force for institution's expansion as well as building capabilities and subsequently productivity.

In exploring the impact of on-the-job training on institution's growth, Jones (2020) confirmed that increasing training efforts increases workers' job effectiveness and performance and of course the institution's efficiency. In his appreciation of in-service training education Corey (2019) asserted that planned programme of in-service education are essential for adequate professional improvement of school personnel. He acknowledged that promoting teacher quality through on-the-job education is a key element in improving productivity among teachers in both primary and secondary education. The above point indicates that through on-the-job training in education, the teacher becomes responsible for his own growth and effectiveness, and is therefore, more sensitive, insight-full, open to more options and less frightened to innovation and change.

Similarly, Goidhaber and Brewer (2020) posited that the major goal of on-the-job training in the educational sector is the continuous improvement of the teachers' performance, effectiveness and efficiently in classroom related activities. Clotfelter, Ladd & Vigdor (2018) and Freg (2019) provided evidence that better trained and more experienced teachers tend to get students of greater ability and with fewer discipline problems. On-the-job training is an important factor that contributes to improve performance of the teachers and therefore increase academic performance of students. Cottrell (2020) added that through on-the-job training the teachers benefited in the areas of acquisition of new knowledge, development of new skills, improved competencies and enhance motivation, all when added together under a learning environment ensure improved academic performance of students.

Teachers' professional collaboration as an aspect of professional development also plays significant role in the teaching of financial accounting in secondary schools. Collaboration is defined as a situation in which two or more people learn or attempt to learn something new. This is referred to as professional collaboration or collaborative learning. Collaborative learning is often linked to professional cooperative learning. The idea behind collaborative learning involves two or more individuals working together to accomplish a task or produce a product in a particular way (Gunter, Estes & Schwad, 2019).

Collaboration helps teachers to remain focused on the shared vision and mission of the learning community (Williams, 2018). William asserted that consistent collaboration on professional practices results in reflective thinking, improved instructional strategies and students' achievement. Therefore, collaboration helps to build trust in relationship and promotes a positive learning environment and positive learning environment has a positive influence in student achievement and enhances the learning of both teachers and students (William, 2018). When teachers have opportunities to collaborate professionally, they build upon their distinctive experiences, pedagogies and content (Goddard, 2019).

Collaborative learning facilitates intrinsic learning from participants and builds their ability to achieve the set objectives of a programme or preplanned structure (Williams, 2018). Collaborative learning model for teachers fostered problem solving through the deepening of the understanding of both the content and the students, aligns strategies with students' need and content goals, implementing strategies with students and then reflect on their effectiveness, collaborating and planning lesson and assessments (Brodesky, Gross, Tigueand and Palmers, 2020). Collaborating learning amongst teachers promotes social interdependence and positive goal attainment which enhances productivity, intrinsic motivation to achieve reward or avoid loss of reward, facilitates the development of various perspectives and creative reasoning (Johnson & Johnson, 2019). Collaborative learning amongst teachers also helps teachers to have a sense of shared responsibility. That is, when teachers collaborate with one another, they share experiences and innovate strategies; during collaborative discussions, teachers are given a voice in curricular implementation and variety of skills to support students' learning needs (Williams, 2018).

Mentoring of teachers as part of teachers' professional development is very paramount due to the experiences that mentors have over the years. Teacher's mentorship can be defined as "helping novices speed up the learning of a new job or skill and reduce the stress of transition, improving instructional performance of novices through modeling by a top performer and socializing novices into the profession of teaching (Walker, 2019). Mentorship is the special relationship that is cultivated between a mentor and protégée whereby the mentor counsels, guides and helps the protégée to develop both personally and professionally (Garet, Porter, Desimone, Birman and Yoon, 2019). The purpose of mentoring efforts ranged from orientation and induction of new teachers to instructional improvement with the intent to change the culture of the school to a more collaborative learning environment (Poden and Denmark, 2020). The qualifications and experience of teachers affect the quality of their teaching. Linked to this idea is the importance of mentoring first-time teachers (Amoor, 2019).

Statement of the Problem

The introduction of Accounting as a subject at the senior secondary level of education is to help in educating the learners on basic Accounting concepts that they ought to know. Accounting aimed at equipping students with the necessary knowledge needed for them to function effectively as individuals and also make basic financial decisions on their own. It is also a tool for preparing students to go into careers that are related to finance and management in the future and other qualifications as well. Despite the great impact of accounting subject in secondary schools, the teachers' professional development is of great importance. It has been observed that a lot of accounting teachers in secondary schools need to be professionally developed to teach the subject very well. The non-development of these teachers will affect their ability to effectively deliver the contents in the subject thereby affecting the performance of the students as a whole. When an Accounting teacher is not properly developed, it goes a long way in affecting the ability of the teacher to deliver the contents of the subject efficiently. It is on this ground that this study seeks to determine the strategies such as on-the-job training, collaborative and mentoring for developing accounting teachers for efficient subject matter delivery in public secondary schools in Rivers State.

Purpose of the Study

The purpose of this study was to determine the strategies for developing accounting teachers for efficient subject matter delivery in public secondary schools in Port Harcourt Metropolis. Specifically, the study sought to:

1. Determine the extent to which on-the-job training of accounting teachers in public secondary schools can enhance efficient subject matter delivery in Port Harcourt Metropolis.
2. Determine the extent to which professional collaboration of accounting teachers in public secondary schools can enhance efficient subject matter delivery in Port Harcourt Metropolis.
3. Determine the extent to which mentoring of accounting teachers in public secondary schools can enhance efficient subject matter delivery in Port Harcourt Metropolis.

Research Questions

The following research questions were raised to guide the study:

1. To what extent can on-the-job training of accounting teachers in public secondary schools enhance efficient subject matter delivery in Port Harcourt Metropolis.?
2. To what extent can collaboration of accounting teachers in public secondary schools enhance efficient subject matter delivery in Port Harcourt Metropolis?
3. To what extent can mentoring of accounting teachers in public secondary schools enhance efficient subject matter delivery in Port Harcourt Metropolis?

Hypotheses

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

1. There is no significant difference in the mean ratings of male and female accounting teachers in public secondary school on the extent to which on-the-job training enhances the subject matter delivery of accounting teachers in secondary schools in Port Harcourt Metropolis.
2. There is no significant difference in the mean ratings of male and female accounting teachers in public secondary school on the extent to which collaboration enhances the subject matter delivery of accounting teachers in secondary schools in Port Harcourt Metropolis.
3. There is no significant difference in the mean ratings of male and female accounting teachers in public secondary school on the extent to which mentoring enhances the subject matter delivery of accounting teachers in secondary schools in Port Harcourt Metropolis.

Methodology

A descriptive survey research design was adopted for the study. The population of the study consisted of 56 (16 males and 40 females) accounting teachers in 38 secondary schools in Port-Harcourt metropolis. Three objectives, three research questions and three hypotheses guided the study. The entire population was used for the study since the population was manageable. The data for the study was collected with a self-structured questionnaire titled: "Strategies for Developing Accounting Teachers for Efficient Subject Matter Delivery Questionnaire". The questionnaire was validated by three experts (one in Measurement and Evaluation, and two in Business Education) in the Faculty of Education, Rivers State University, Port-Harcourt. Pearson Product Moment Correlation coefficient was used to test the reliability of the instrument and a reliability coefficient index of 0.92 was obtained. All the 56 copies of questionnaire that were distributed to the respondents were retrieved and used for the study. Mean and standard deviation statistical tool were used to analyze the research questions while t-test was used to test the hypotheses at 0.05 level of significance. Since the study adopted a 4-point rating scale, the decision rule for the analysis was made based on; if the t-calculated value is greater than the t-critical value; reject the null hypotheses and conclude significant difference. Accept the null hypotheses and conclude no significant difference if the t-calculated value is less than the t-critical value. The analysis was made based on a mean cut off of 2.50; Very High Extent (VHE-3.50-4.00), High Extent (HE -2.50-3.49), Low Extent (LE-1.50-2.49), Very Low Extent (VLE-1.00-1.49).

Results

Research Question 1: To what extent can on-the-job training of accounting teachers in public secondary schools enhance efficient subject matter delivery in Rivers State?

Table 1: Data on the Extent to which On-The-Job Training of Accounting Teachers Enhances Efficient Subject Matter Delivery
N = 56

S/N	ITEMS	Teachers (16)			Teachers (40)			Aggregate		
		\bar{x}	SD	RMK	\bar{x}	SD	RMK	\bar{x}	SD	RMK
1.	The trainings I have received on-the-job has helped me to teach financial accounting better	3.06	0.61	HE	2.88	0.58	HE	2.97	0.59	HE
2.	The trainings I have received on-the-job does not enhance my productivity as an accounting teacher	1.94	0.39S	LE	1.88	0.38	LE	1.91	0.38	LE
3.	On-the-job trainings that I have received as an accounting teacher has enhanced my creativity as an accounting teacher	3.44	0.69	HE	2.93	0.59	HE	3.19	0.64	HE
4.	The trainings that i receive on-the-job as an accounting teacher does not improve accounting curriculum.	1.75	0.35	LE	1.88	0.38	LSE	1.82	0.36	LE
5.	The trainings that I have received on-the-job as an accounting teacher has enhanced my professional development	3.00	0.60	HE	3.00	0.60	HE	3.00	0.60	HE
Total Mean/SD		13.19	3.18		12.57	2.53		12.89	2.57	
Grand Mean/SD		2.64	0.53	HE	2.51	0.51	HE	2.58	0.51	HE

Source: Field Survey, 2024

The analysis in Table one shows that the male and female accounting teachers opined that on-the-job training helps them to teach financial accounting better, enhance their creativity and professional development at a high extent as indicated in the aggregate mean responses of 2.97,3.19 and 3.00. The respondents also opined that on-the-job training does enhance their productivity and improves curriculum as indicated in the aggregate mean responses of 1.91 and 1.82 which are at low extent. However, the aggregate grand mean was 2.58 indicating a high extent to which on-the-job training of accounting teachers in public secondary schools enhances efficient subject matter delivery in Rivers State.

Research Question 2: To what extent does collaboration of accounting teachers in public secondary schools enhance efficient subject matter delivery in Rivers State?

Table 2: Data on the Extent Collaboration of Accounting Teachers enhance efficient subject matter delivery in Rivers State
N = 56

S/N	ITEMS	Teachers (16)			Teachers (40)			Aggregate		
		\bar{x}	SD	RMK	\bar{x}	SD	RMK	\bar{x}	SD	RMK
6	Collaborating with fellow accounting teachers has enhanced collective achievement of goals in the subject.	2.81	0.56	HE	2.80	0.56	HE	2.80	0.56	HE

7	Collaborating with other accounting teachers does not deepen my understanding of the subject contents	2.06	0.41	LE	1.98	0.39	LE	2.02	0.40	LE
8	Collaborating with other accounting teachers enhances my productivity in the subject.	2.88	0.68	HE	2.67	0.52	HE	2.80	0.55	HE
9	Collaborating with colleagues does not create a sense of responsibility in me.	2.06	0.41	LE	1.90	0.38	LE	1.98	0.39	LE
10	Collaborating with others enables me to be innovative	2.88	0.58	HE	2.88	0.58	HE	2.88	0.58	HE
	Total Mean/SD	12.69	2.64		12.16	2.43		12.49	2.85	
	Grand Mean/SD	2.54	0.53	HE	2.50	0.49	HE	2.52	0.49	HE

Source: Field Survey, 2024

The analysis in Table two shows that the male and female accounting teachers opined that; collaboration enhances the collective achievement of subject matter goals, enhances productivity and innovation at a high extent as indicated in the aggregate mean responses of 2.80, 2.74, and 2.88. The respondents also opined that; Collaboration does not deepen their understanding and it creates a sense of professional responsibility as indicated in the aggregate mean responses of 2.02 and 1.98 which are at a low extent. However, the aggregate grand mean was 2.52 indicating a high extent to which collaboration of accounting teachers in public secondary schools enhances efficient subject matter delivery in Rivers State.

Research Question 3: To what extent does mentoring of accounting teachers in secondary schools enhance efficient subject matter delivery in Port Harcourt Metropolis.?

Table 3: Data on the Extent Mentoring of accounting teachers in secondary schools enhance efficient subject matter delivery N = 56

S/N	ITEMS	Teachers (16)			Teachers (40)			Aggregate		
		\bar{x}	SD	RMK	\bar{x}	SD	RMK	\bar{x}	SD	RMK
11	My career development has been enhanced through mentoring by more experienced accounting teachers	2.50	0.50	HE	2.25	0.45	LE	2.38	0.48	LE
12	Mentoring does not enhance my pedagogical skills as an accounting teacher	2.38	0.48	LE	1.95	0.39	LE	2.17	0.44	LE
13	Mentoring has enhanced my level of professionalism in the accounting profession.	2.88	0.58	HE	2.58	0.48	LE	2.73	0.53	HE
14	Mentoring has not improved my experience level as an accounting teacher.	2.10	0.42	LE	1.88	0.38	LE	1.99	0.40	LE
15	Mentoring has sharpened my skill in teaching accounting as a subject in secondary schools.	2.69	0.54	HE	2.65	0.51	HE	2.67	0.52	HE
	Total Mean/SD	12.55	2.52		11.03	2.21		12.08	2.37	
	Grand Mean/SD	2.51	0.50	HE	2.49	0.44	LE	2.50	0.47	HE

Source: Field Survey, 2024

The analysis in table three shows that most of the male and female accounting teachers opined that; mentoring helps professional development and sharpens the skills of teachers at a high extent as indicated in the aggregate mean responses of 2.64 and 2.63 respectively. The respondents also opined that mentoring enhances career development, pedagogical skills and improves teaching experience at a low extent as indicated aggregate mean responses of 2.38, 2.17 and 1.99 respectively. However, the aggregate grand mean was 2.50 indicating a high extent to which collaboration of accounting teachers in public secondary schools enhances efficient subject matter delivery in Rivers State.

Hypotheses

Hypothesis 1: There is no significant difference in the mean ratings of male and female accounting teachers in secondary schools on the extent to which on-the-job training enhances their subject matter delivery in secondary schools in Rivers State.

Table 4: t-test of difference between Male and Female Accounting Teachers in Secondary Schools on the Extent On-The-Job Training Enhance their Subject Matter Delivery in Secondary Schools

Groups	N	\bar{x}	SD	Df	t-cal	t-crit	Level of Decision Sign
Male Teachers	16	2.64	0.53	54	1.4	2.004	0.05
Female Teachers	40	2.51	0.51				Accepted

Source: Field Survey, 2024

The analysis in Table 4 shows that t-calculated (1.4) is less than the t-critical (2.004). Hence, the hypothesis was accepted. Therefore, there is no significant difference in the mean ratings of male and female accounting teachers on the extent to which in-service training enhances quality of accounting in secondary Schools in Port Harcourt Metropolis.

Hypotheses 2: There is no significant difference in the mean ratings of male and female accounting teachers in secondary schools on the extent to which collaboration enhances their subject matter delivery in secondary schools in Rivers State.

Table 5: t-test of difference between Male and Female Accounting Teachers in Secondary Schools on The Extent to which Collaboration Enhances their Subject Matter Delivery in Secondary Schools

Groups	N	\bar{x}	SD	Df	t-cal	t-crit	Level of Decision Sign
Male Teachers	16	2.54	0.53	54	0.69	2.004	0.05
Female Teachers	40	2.43	0.49				Accepted

Source: Field Survey, 2024

The analysis in Table 5 shows that the t-calculated (0.69) is less than the t-critical (2.004). Hence, the hypothesis was accepted. Therefore, there is no significant difference in the mean ratings of male and female teachers on the extent to which teachers' collaboration enhances the quality teaching of accounting in secondary schools in Port Harcourt Metropolis.

Hypotheses 3: There is no significant difference in the mean ratings of male and female accounting teachers in secondary school on the extent mentoring enhances their subject matter delivery in secondary schools in Rivers State.

Table 6: t-test of Difference between Male and Female Accounting Teachers in Secondary School in the Extent Mentoring Enhances their Subject Matter Delivery in Secondary Schools.

Groups	N	\bar{x}	SD	Df	t-cal	t-crit	Level of Decision Sign
Male Teachers	16	2.51	0.50	54	1.88	2.004	0.05
Female Teachers	40	2.21	0.44				Retained

Source: Field Survey, 2023

The analysis in Table 6 shows that the t-calculated (1.88) is less than the t-critical (2.004). Hence, the hypothesis was accepted. Therefore, there is no significant difference in the mean ratings of male and female teachers on the extent mentoring of accounting teachers enhances the quality teaching of accounting in Port Harcourt metropolis.

Discussion of Findings

The researcher presented the discussion of findings as follows:

The findings in research question one with regards to extent to which on-the-job training of accounting teachers in public secondary schools can enhance efficient subject matter delivery in Port Harcourt metropolis showed that the responses were high, indicating a high extent to which on-the-job training of accounting teachers in public secondary schools enhances efficient subject matter delivery in Rivers State. This finding is in agreement with the view of Egonmwan, (2018) who stated that On-the-job training is the upgrading of knowledge and skills of employees, the modeling and re-orientation of their attitude so that they can be more effective, efficient and productive in the performance of their job. In agreement with the view of Egonmwan, Abarikannde, (2018) stated that It creates an avenue for individuals to work as a team in solving problems which are of common concern to all staff as well as contributing to the development of the educational objectives of the school system so as to encourage growth and performance. In agreement with the views of Egonmwan, Abarikannde Broadwell, (2019) stated that on the job training focuses on developing and manifesting quality performance by use of modern aids, interesting skills or knowledge in respect of teaching subject. The corresponding hypothesis one revealed that there is no significant difference in the mean ratings of male and female accounting teachers in public secondary school on the extent to which on-the-job training enhances the subject matter delivery of accounting teachers in secondary schools in Port Harcourt Metropolis.

The findings in research question two with regards to extent to which collaboration of accounting teachers in public secondary schools can enhance efficient subject matter delivery in Port Harcourt metropolis showed that the responses were high, indicating a high extent to which collaboration of accounting teachers in public secondary schools enhances efficient subject matter delivery in Rivers State. This finding is in agreement with the view of Williams (2018) who opined that collaboration amongst accounting teachers, fosters problem-solving ability through the deepening of the understanding of both the content and the student, aligns strategies with students' needs and content goals, implementing, strategies with students and then reflect on their effectiveness. In agreement with the view Williams, Goddard, (2019) stated that, when teachers have opportunities to collaborate professionally, they build upon their distinctive experiences, pedagogies and content. In agreement with the view Williams, Goddard, Brodesky, Gross, Tigueand & Palmers (2020) stated that collaborative learning model for teachers fostered problem solving through the deepening of the understanding of both the content and the students, aligns strategies with students' need and content goals, implementing strategies with students and then reflect on their effectiveness, collaborating and planning lesson and assessments. The corresponding hypothesis two revealed that there is no significant difference in the mean ratings of male and female accounting teachers in public secondary school on the extent to which collaboration enhances the subject matter delivery of accounting teachers in public secondary schools in Rivers State.

The findings in research question three with regards to extent to which mentoring of accounting teachers in public secondary schools can enhance efficient subject matter delivery in Port Harcourt metropolis showed that the responses were high, indicating a high extent to which collaboration of accounting teachers in public secondary schools enhances efficient subject matter delivery in Rivers State. This finding is in agreement with the view of Walker (2019) who stated that, mentoring helps in improving instructional performance of novices through modeling by a top performer and socializing novices into the profession of teaching. In agreement with the view of Walker, Garet, Porter, Desimone, Birman and Yoon, (2019) stated that mentorship is the special relationship that is cultivated between a mentor and protégée whereby the mentor counsels, guides and helps the protégée to develop both personally and professionally.

In agreement with the view of Walker, Garet, Porter, Desimone, Birman and Yoon, Poden and Denmark (2020) stated that the purpose of mentoring efforts ranged from orientation and induction of new teachers to instructional improvement with the intent to change the culture of the school to a more collaborative learning environment. The corresponding hypothesis three revealed that there is no significant difference in the mean ratings of male and female accounting teachers in public secondary school on the extent to which mentoring enhances the subject matter delivery of accounting teachers in secondary schools in Port Harcourt Metropolis.

Conclusion

Based on the findings in the study, it was concluded that on-the-job training, teachers' collaboration and mentoring enhances the subject matter delivery of accounting teachers in secondary schools.

Recommendations

The following recommendations were made based on the findings;

1. Accounting teachers in secondary schools should be engaged in efficient on-the-job training in order to make them efficient in the delivery of subject matter.
2. Accounting teachers should collaborate more with each other to enhance their subject matter delivery in secondary schools.
3. Effective mentoring should be provided for accounting teachers in secondary schools to enhance their effectiveness in delivery accounting subjects.

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