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INFLUENCE OF COOPERATIVE LEARNING STRATEGY ON ACADEMIC ACHIEVEMENT OF BUSINESS EDUCATION STUDENTS IN SIKIRU ADETONA COLLEGE OF SCIENCE AND TECHNOLOGY IN OGUN STATE

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Abstract
This study determined the influence of cooperative learning strategy on academic achievement of Business Education students in Sikiru Adetona College of Science and Technology in Ogun State. Two research questions and two null hypotheses guided the study. The design of the study was quasi experimental design, with pretest and posttest non-equivalent control group. The population of the study comprised 250 NCE II Business Education students in Ogun State. A sample of 69 students was drawn using purposive sampling technique for the study. The instrument for data (Financial Accounting Achievement Test – FAAT) were validated by three experts from Department of Business Education, Lead City University, Ibadan. Reliability coefficients of 0.80 and 0.79 were obtained using Kudder Richardson formula 20 and Cronbach's alpha respectively. ANCOVA was used to test the null hypothesis at 0.05 level of significance. The findings revealed that the students taught financial accounting using cooperative learning strategy performed better than their counterparts taught using lecture method. Also, cooperative learning strategy enhanced the interest of students more than those taught using lecture method. Based on the findings of the study, it was concluded that cooperative learning strategy has proved to be more efficacious in enhancing students' academic achievement and interest in Financial Accounting than lecture method. It was recommended that the government should host conferences, seminars, and workshops to give practicing educators the chance to learn how to apply cooperative learning strategies as effectively as possible.
Keywords*. *Cooperative learning; Academic achievement; Financial accounting and Gender

Introduction

Higher education has remained mostly unchanged throughout the years, as college instructors appear more committed to research than to enhancing their pedagogical skills through contemporary instructional methods. According to Adamu and Kusa (2018), relying on just one strategy is insufficient for effective teaching because no single method can address all curriculum areas, adapt to a variety of settings, or accomplish all instructional goals. Effective teaching goes beyond simply implementing traditional pedagogical theories; rather, it should focus on involving students in learning activities that allow them to make assumptions, generate original ideas, reflect, and solve challenges related to the subject matter. Parental income and social status have a positive influence on academic achievement. Lower reading skills, lower retention rates, classroom behaviour problems, and greater academic difficulties are among the poorer learning outcomes experienced by students from low-income families. Additionally, these students often exhibit a pessimistic attitude toward learning and education. According to Ajaja and Mezieobi (2018), students from lower socioeconomic backgrounds frequently perform worse academically and obtain lower grades than their more affluent peers. One researcher argues that graduate students' academic success determines the effectiveness of higher education. It is believed that students who perform better in their initial courses of study are more likely to maintain higher performance in subsequent academic years. Researchers have shown that students' effort, prior education, parents' educational background, family income, self-motivation, age, learning preferences, and entry qualifications are all significant factors influencing academic performance in higher education institutions. Additionally, the type and quality of educational institutions students attend significantly affect their academic performance and learning outcomes.

Financial accounting is one of the commercial subjects designed to identify, record, and communicate financial information that is relevant, reliable, and comprehensive to end users. According to Longe and Kazeem (2012), financial accounting is the process of recording, classifying, summarizing, and interpreting financial

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transactions and communicating the results to users. Similarly, the American Accounting Association (AAA, 2017) defines financial accounting as the process of identifying, measuring, and communicating economic information to enable users to make informed decisions. Financial accounting, therefore, contributes to the training of future managers, entrepreneurs, accountants, and other financial controllers.

The teacher-centred approach to teaching and learning has gradually given way to the student-centred approach. According to Isa (2022), teaching strategies are most effective when they are tailored to learners' individual needs because each student understands and responds to questions differently. One student-centred teaching technique that encourages active participation during instruction is cooperative learning. Cooperative learning is a teaching approach in which the teacher serves as a facilitator or guide while students are divided into heterogeneous groups to complete tasks, projects, or assignments. Jimoh, Idris, and Olatunji (2016) define cooperative learning as an educational approach that enables students to learn collaboratively in groups under the supervision of a teacher. According to the authors, cooperative learning involves students working in small groups and supporting one another's learning in order to achieve a common objective. Cooperative learning is a teaching strategy that actively involves students in the process of understanding and learning subject matter. According to Ajaja and Mezieobi (2018), cooperative learning is more effective than many other teaching strategies in enhancing students' motivation, social skills, and cognitive abilities. For cooperative learning to be effective, however, the teacher or facilitator must closely supervise students to ensure that they are actively carrying out the tasks assigned to them within their groups. This involves more than merely arranging students into groups during classroom sessions. Researchers have argued that poorly designed group projects are among the least effective methods of promoting meaningful teaching and learning.

The concept of gender refers to the roles, behaviours, and characteristics that society assigns to individuals based on their sex. These socially constructed expectations often influence students' academic experiences and participation across various subject areas. Academic achievement may be affected by perceptions that certain courses and academic pursuits are more suitable for men, while others are considered more appropriate for women. Research on gender differences in academic performance has produced mixed findings. Depending on the discipline and educational context, some researchers have found that females perform better academically than males. For example, Martinez (2022) examined gender and academic achievement in teacher education programmes and reported differences in academic performance between male and female students. Similarly, Ahmed and Sandra (2023) found that gender significantly influences academic achievement among education majors. Furthermore, Chen (2020) provided evidence of gender differences in college students' academic performance, noting that these differences vary according to context. However, the notion of gender-based superiority in academic achievement has been challenged by other researchers. Some scholars argue that there is no conclusive evidence that males outperform females in financial accounting or related disciplines.

Similarly, Ajaja and Mezieobi (2018) criticized traditional teaching methods at the tertiary level as being overly teacher-centred and detrimental to student engagement and academic achievement. The authors further argued that teachers' instructional strategies are largely responsible for the persistent poor performance of secondary school students in Financial Accounting in national examinations. Likewise, Isa (2018) maintained that the continued use of traditional teaching methods is a major cause of students' poor performance in Financial Accounting. This may explain why scholars have advocated a comprehensive examination of more effective instructional approaches and questioned the teaching methods currently employed in Financial Accounting at the Colleges of Education level.

Statement of the Problem

Accounting Education is a fundamental component of Business Education because it equips students with the knowledge, skills, and competencies required for bookkeeping, financial reporting, decision-making, entrepreneurship, and effective participation in the modern business environment. Consequently, students in Colleges of Education are expected to acquire adequate accounting knowledge and practical competencies that will enable them to function effectively as teachers, entrepreneurs, and business professionals. However, the realization of these objectives depends largely on the instructional methods employed by lecturers during the teaching and learning process. Despite the importance of Accounting Education, the persistent poor academic

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achievement of students in accounting courses in Colleges of Education has become a major concern to educators, curriculum planners, policymakers, and other stakeholders. Reports from internal examinations and external moderation exercises have continued to reveal inconsistencies in students' performance, poor conceptual understanding of accounting principles, weak problem-solving abilities, and inadequate application of accounting knowledge to practical situations. These deficiencies not only affect students' academic success but also undermine the quality of graduates produced by Colleges of Education and their preparedness for employment and entrepreneurship. Several factors have been identified as contributing to this persistent poor performance. Among these factors, the continued reliance on conventional instructional methods, particularly the lecture method, has received considerable attention. The lecture method is predominantly teacher-centred, with students assuming passive roles as listeners rather than active participants in the learning process. Consequently, students often have limited opportunities to interact with one another, ask questions, exchange ideas, develop critical thinking skills, or collaboratively solve accounting problems. This instructional approach may reduce learners' motivation, participation, retention of concepts, and overall academic achievement. This inconsistency in previous findings and the paucity of empirical evidence in the study area create a gap in knowledge regarding the effectiveness of cooperative learning in improving students' achievement in Accounting Education. Consequently, it remains unclear whether adopting cooperative learning would significantly enhance students' academic achievement in Colleges of Education in Ogun State. It is against this background that this study seeks to determine the influence of the Cooperative Learning Method on students' achievement in Accounting Education among Business Education students in Colleges of Education in Ogun State.

Objectives of the Study

The specific objectives are to:

1. ascertain main of effect of treatment (cooperative and conventional learning methods) on academic achievement of Business Education Students in Sikiru Adetona College of Science and Technology in Ogun State.
2. find out the effect of gender (male and female) on academic achievement of Business Education students taught with cooperative learning method in Sikiru Adetona College of Science and Technology in Ogun State.

Hypotheses

The following null hypotheses are formulated to aid the study and will be tested at 0.05 level of significance.

$H0_1$: There is no significant influence of treatment (cooperative and conventional teaching methods) on academic achievement of Business Education Students in Sikiru Adetona College of Science and Technology in Ogun State.

$H0_2$: There is no significant influence of cooperative method on male and female respondents on academic achievement of Business Education students in Sikiru Adetona College of Science and Technology in Ogun State.

Methodology

Quasi- experimental with pre-test-post-test design was used for the study. The population of the study comprised 250 Business Education students in Sikiru Adetona College of Science and Technology in Ogun State. Purposive sampling techniques was used to select sixty-nine (69) NCE II Business Education (Accounting) Students for both experimental group and control group, (co-operative learning with 27 students, and control group (conventional method with 42 students). The instrument was Financial Accounting Achievement Test (FAAT) for pre-test and post-test which was administered to students in order to determine their entry level. FAAT contain 40 (4 - 4 mode) A-D multiple choice questions each adopted.

The instrument was validated by three experts from Department of Business Education, Lead City University, Ibadan. The instrument was adjudged reliable and stable in line with researcher recommendation that reliability co-efficient of 0.80 and 0.79 were obtained using Kudder Richardson formula 20 and Cronbach's alpha respectively. The researchers administered instrument with help of two research assistant, one on co-operative learning was trained on how co-operative learning process. After the training, F.A.A.T (pre-test) was

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administered to the students with the help of the research assistants who doubled as the subject teachers in the schools used. The data collected from the study were coded into Statistical Package of Social Science (SPSS), 23. Analysis of Variance (ANOVA) was employed to test the hypotheses at 0.05 level of significance. In the test of the null hypotheses, when p-value is less or equal to 0.05, the null hypotheses were rejected and when otherwise, the hypothesis were retained.

Results

Hypothesis 1: **There is no significant influence of treatment (cooperative and conventional teaching methods) on academic achievement of Business Education Students in Sikiru Adetona College of Science and Technology in Ogun State.**

Table 1: ANCOVA test of significant difference in the mean achievement scores of students taught Financial Accounting with cooperative learning strategy and lecture method

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Decision
Corrected Model	9540.91[a]	2	2385.23	53.29	.00	
Intercept	4706.58	1	4706.58	105.16	.00	
Pretest (Covariate)	55.23	1	55.23	1.23	.27	
Treatment	7408.30	1	7408.30	165.52	.00	S
Error	2237.92	68	44.76			
Total	114163.00	69				
Corrected Total	11778.84	68				

a. R Squared = .810 (Adjusted R Squared = .795). S= Significant

Data presented in Table 1 reveals a calculated F-ratio of 165.52 with a p-value of 0.00 which is less than the alpha level of 0.05. This means that there is a significant difference in the mean academic achievement scores of students taught Financial Accounting using cooperative learning strategy and those taught using lecture method. Therefore, the null hypothesis was rejected.

Hypothesis 2: There is no significant influence of cooperative method on male and female respondents on academic achievement of Business Education students in Sikiru Adetona College of Science and Technology in Ogun State.

Table 2: ANCOVA test of significant difference in the mean of male and female students taught Financial Accounting with cooperative learning strategy and lecture method

Source	Type III sum of squares	Df	Mean square	F	Sig.	Partial eta squared
Corrected model	7109.293	2	473.953	62.691	.000	.821
Intercept	3177.617	1	3177.617	420.314	.000	.672
TREATMENT	735.065	2	245.022	32.410	.000	.322
GENDER	10.972	1	10.972	1.451	.230	.007
PRETEST	974.842	1	974.842	128.946	.000	.386
TREATMENT* GENDER	28.834	1	9.611	1.271	.285	.018
Error	1549.820	68	7.560			
Total	1485.000	1				
Corrected Total	8659.113	68				

a.R Squared = .821 (Adjusted R Squared = .808). Source: Fieldwork, 2026

Table 2 shows that Gender has no significant effect on Financial Accounting achievements of students taught with cooperative learning and conventional teaching strategies in Colleges of Education ($f_{(3, 205)}$ = 1.090, $p<0.05$, partial n^2 = 0.007). This implies that effect of gender on Financial Accounting achievements of students taught with cooperative learning and conventional teaching strategies in Colleges of Education was not significant. Therefore, the hypothesis was not rejected.

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Discussion of the Findings

The findings of this study revealed that students who were taught financial accounting with cooperative learning strategy achieved higher posttest mean scores than those taught with lecture method. This result is in line with the study carried out by Gull and Shehzad (2015) which showed that cooperative learning strategy has positive effect on students' academic achievement than those taught social studies using lecture method. The academic achievement of students taught Financial Accounting using cooperative learning strategy differed significantly from that of students taught using lecture teaching method in favour of the experimental group. This agrees with Egbulefu, Amaele and Sunday (2015) and Altun (2015) who reported that there was a significance difference in students' academic achievement scores in favour of those taught with cooperative learning strategy. The similarities among the findings revealed that the use of cooperative learning strategy could enhance academic achievement of students in different subjects or disciplines.

Furthermore, the null hypothesis two was not rejected, implying that there is no significant difference between the academic achievement scores of male and female Financial Accounting students taught using cooperative learning strategies. This finding suggests that gender does not significantly influence students' academic performance when cooperative instructional methods are employed. However, this result is not in agreement with the view of Carter (2021), who reported that gender differences may influence academic engagement, with variations in performance emerging across different levels of education. It also disagrees with the findings of Davis (2020), who observed that peer collaboration may produce different learning outcomes influenced by gender-related learning preferences in Financial Accounting. In contrast, the present study aligns with the findings of Edwards (2022), who reported that there is no significant difference between the academic performance of male and female students taught Financial Accounting using cooperative and team-based learning methods. The implication of this finding is that cooperative learning strategies are effective in enhancing students' academic achievement regardless of gender. Therefore, Financial Accounting teachers should adopt cooperative learning approaches, as they promote active participation, collaboration, critical thinking, and improved academic performance among both male and female students.

Conclusion

The cooperative learning strategy has been shown to be more effective than the lecture method in raising students' academic progress in financial accounting. To accomplish the goals of introducing financial accounting at Sikiru Adetona College of Science and Technology, financial accounting should be taught utilizing more cooperative learning strategies. Some of the characteristics and components of the cooperative learning technique, such as individual accountability, simultaneous engagement, collaborative skill, and positive interdependence, may be responsible for the greater improvement in mean interest scores among students exposed to it, according to the study. Additionally, equal participation is made possible by the cooperative learning technique, which encourages student interest and good success.

Recommendations

1. Regardless of gender, financial accounting instructors should encourage students to employ cooperative learning strategies to improve their academic performance because these strategies depend on students' collaboration.
2. The government should host conferences, seminars, and workshops to give practicing educators the chance to learn how to apply cooperative learning strategies as effectively as possible.

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