

## ASSESSMENT OF INSTRUCTIONAL MEDIA USE IN ENHANCING TEACHING AND LEARNING OF ACCOUNTING BY BUSINESS EDUCATION STUDENTS IN THE NIGER DELTA, NIGERIA

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### Abstract

*Many students generally encounter difficulty in grasping the concepts of accounting. This is not because the subject matter is too dry, but rather the methods in which accounting fundamentals and principles are traditionally presented. Moving away from the tradition of lecture and textbook method of teaching, the use instructional media can improve the quality of accounting instructional delivery. Descriptive survey method was adopted for this study using questionnaires to elicit responses from respondents. Questionnaire instrument titled "Assessment of instructional media use in enhancing teaching and learning of Accounting by Business Education students in the Niger Delta" (AIMUETLA). In all 250 accounting students and 25 accounting lecturers or lecturers with accounting background were selected from 5 Universities in the Niger Delta (UNICAL, DELSU, RSUST, UNIUYO and NDU). Instrument validation was done and test reliability conducted using Cronbach Alpha Coefficient with an index of 0.88. Mean and Standard Deviation was used to analyze the data obtained from the respondents; while hypotheses were tested using t-test at 0.05 level of significance. Finding revealed that proper and effective use of instructional media can bring about good delivery of teaching and learning of accounting and recommendations made based on the research findings.*

**Keywords: Instructional media, Effective teaching and learning, Business Education, Accounting, Human Capital Development.**

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### Introduction

Education is the bed rock for development and growth of any society in that it helps to harnessing human skills and energies towards productive endeavour. In a well planned educational system the question of what, how and why becomes crucial in the process of measuring the outcome of the system. Our nation more than anything requires skilled trained and competent manpower to drive the nation's economy. What are we teaching, how or why are we teaching it and what are we getting. Our education system must and should address the human capital needs in our economy. Human Capital Development with respect to education is defined as "the knowledge, skills competencies and other attributes embodied in individual that are relevant to economic activity", Ewarawon (2013). These skills are viewed from technical and managerial perspective necessary for creating, organizing,

designing and managing enterprises. Some major features of human capital enhancement according to Ezenwafor (2012) are the development of individual competencies, organizational competencies, flexibility, adaptability and individual employability.

For instructional activities to take place, there must be one form of communication or the other. Communication is an exchange of ideas, information, knowledge or message. The exchange of information can only be possible through a channel or medium. On this note, media are means through which information, messages or knowledge are transferred from one person to another or one place to another. In this context, instructional media refers to those material carriers of instructional content.

The use of instructional media in teaching and learning of accounting at the Tertiary level can help immensely in developing the knowledge, skills and competencies (human capital development needs) in the area of accounting and its sub-sector of our economy. Instructional media provides effective means of delivery accounting lessons or instructions. The term instruction, Adekola (2008) is a deliberate arrangement of experiences within the learning space, classroom, laboratory, workshop etc aimed at helping learners to achieve desirable changes in behaviour or performance. Media according to Vikoo (2008) is used to think about Television, Satellite Communication, Computer and other sophisticated modern technologies. Attempt at defining instructional media generated diverse opinion among scholars in the past. Awotua-Efebo, (2001) described instructional media as:

*“any device with instructional content or function that is used for teaching purpose, including books, textbooks, supplementary reading materials, audiovisual and other sensory materials, scripts for radio and television instrumentation programmes for computer-managed package sets of materials for construction or manipulation”*

Scholarly works noted that instructional media are those things that teachers use in order to communicate effectively, instructional concepts, principles, philosophy, theories values, and norms to the learner so that at the end, the set educational and specific objectives will be achieved.

There is no doubt that learning and learners could be improved and enhanced through the use of instructional media of different classification and modes especially in the present phase of technological development. Media have occupied part of our daily lives that without them, effective communication (communication between teachers and students) becomes difficult.

Human beings are endowed with five sense organs for proper functioning in the society; these sense organs are also utilized in classroom learning. Accounting instructions ought to sensitize these senses through the use of instructional media carefully selected to achieve the desired instructional goals. Higher learning can be

achieved using instructional media textbooks, computer, video, radio, television, field trip, models, power point, audio cassettes, pictures, etc for the impartation of quality instruction and delivery of employability skills. Instructional media when properly utilized and deployed in learning helps to achieve the intended learning outcomes.

### **National Policy on Education**

National Policy on Education provides educational programmes that caters for meaningful development of its citizens in all facet of life. In the area of Business education, the policy notes that it is an essential element of general education that deals with impartation of business orientation and knowledge for personal and national development. Business education encompasses education about office occupations, business teaching, business administration and economic understanding (Nwanewezi, 2010). The tenants of business education cover basic education for teaching career, entrepreneurship, business understanding, office environment and vocational practices. Abdulkadir (2011) noted that a remarkable aspect of business education programme is that, its product can function independently as self employed and employers of labour.

Education in this field occurs at different levels (primary, secondary and higher education) and covers the following aspect of study:

- Basic knowledge and skills of business education
- Relate knowledge and skills acquired for national development
- Acquire basic skills in office occupation
- Provide background training for teaching business subjects
- Prepare students for further training in business studies
- Provide basic skills and orientation for those who may not undergo further training.

### **Quality of Teachers and Instructional Materials**

Lack of adequate, qualified teaching manpower and absence of necessary instructional materials for learning have serious impact in effort at enhancing the impact and role of education in our national development. The National Policy on Education prescribed master's degree as the least qualification required for teaching in colleges of education, while doctoral degree are required for teaching in universities. Lecturers in colleges of education are required to have a teaching qualification, in addition to their degree. Survey by National Universities Commission (2004), reported shortage of teachers in all the major disciplines in Nigerian universities, except in the arts. The only areas where the staff-student ratios are approximately as expected are in veterinary medicine and social sciences. The shortfall of teachers in administration, education, agriculture, medicine, engineering, science and pharmacy is very significant.

It is an established truth that there is a relationship between the quality of the teaching personnel and the quality of the education system or process. Sound education principle lies in the programme of study (curricula) and its effective

imple-mentation in the final analysis and it is the teachers who translate theory into practice. Therefore the quality of schools and the teaching personnel can create a kind of vicious circle in that; we cannot have good schools unless we have good teachers and we cannot have good teachers unless we have good school to produce them.

### **Human Resource Development in Accounting**

This represents a broad spectrum of both human and material resources required in developing skills and competencies in the accounting sector for growth and national development. Ohakwe (1988) in Usoro (2000) described human resources as people with different specialization, roles and capabilities that are integral part of the organization. Human resource in accounting will therefore constitute all people who have a role to play in contributing towards the developing all facet of accounting profession and its needs in the economy. This will require the deployment of human and material resources necessary for improving learning instruction in the area of accounting and its development. These resources can also include; piece of evidence, information, and idea, or any contribution on the above items that helps learner develop abilities to learn, think, feel, discriminate and create (Usoro, 2000).

Business Education has the potential to impact on the accounting profession and raises the human capital need in the sector for sustainable growth and development. This is because Business Education programme at the tertiary level is designed to train would be teachers in particular who are to teach accounting and business subjects at the secondary level; training necessary for the transformation of this sector. The policy entrust in higher institutions the responsibility for developing high-level human resources at three levels; College of Education, Polytechnic and University. Colleges of Education programmes are designed to award certificate for middle-level manpower – Nigeria Certificate in Education (NCE). Polytechnics and Collages of Technology awards Ordinary National Diploma (OND) and Higher National Diploma (HND); while the universities award B.Sc., M.Sc, and Ph.D. Some of the collages do award degrees in affiliation with Federal Universities. Acquisition of these qualifications in a well planned business programme will no doubt equip the graduate with employability skills for either teaching or becoming an employer of labour to better the nation's economy.

It has been reported FME (2006) that there exist serious mismatch between the product of the school system and human capital development need for the economy. It has also been observed that majority of Business Education graduates that learn through lecture and textbooks may be academically sound but lack opportunities of acquiring practical experience in the use of machinery, equipment and practical technique associated with the professions. Lack of qualified educators, inadequate infrastructure and poor management has been the reason for the continued use of outdated curriculum, teaching method and resources in our higher institutions.

### **Strategies for improved Accounting Instruction Delivery**

Accounting is a meticulous, systematic approach to recording, reporting, and analysis of a company's transactions. Accounting rules demand rigorous adherence so that a firm's results correctly reflects reality. Students must not only learn how to record and report certain events, but they also need to be taught what principles to apply in specific situations. No teaching method can alter the strict attention to detail that the subject requires. Students can get lost and confused very early on in their studies if they choose to memorize each accounting principle rather than understand the logic behind each concept. In addition, because accounting is cumulative in nature, each learning objective builds on the previously learned concepts and procedures. A student must master some of the most fundamental principles at the beginning of the course in order to tackle more difficult concepts later on. For example, if a student doesn't understand the, double-entry bookkeeping system" whereby each transaction causes at least two entries in the ledger accounts (a debit & a credit), he will most likely have difficulty learning more advanced material later on. Without additional opportunities to reinforce these concepts, a student can easily become frustrated and perceive accounting to be a boring subject with meaningless jargon.

Transforming accounting instruction through student centred learning with the aid of instructional media and technology makes the subject much more appealing and interesting to students. Instead of instructors formulating goals, constructing lesson plans, and grading students, instructors are only knowledge in the classroom rather than knowledge dispensers. It is up to the student to select topics, time lines, and learning methods. Professor Graham Gibbs (1995:1) stated that, students and instructors must act interdependently and negotiate:

*What is to be learnt, how and when is it to be learnt, with what outcome, what criteria and standards are to be used, how the judgments are made and by whom these judgments are made".*

The actual class, therefore, serves as a forum for hands-on learning activities. With a stake in their future, students can create and present personal learning goals and strategies for meeting the goals, using appropriate human and material. Human resources include instructors, mentors, and other students, while physical resources include textbooks, instructional media, Internet/ICT and online materials. With goals at hand, students further take responsibility for their learning via peer and self-assessments, both designed to increase their autonomy". Research has shown that students learn more effectively and produce higher-quality results when they are responsible for selecting topics, timelines, and methods of their education.

One of the main reasons why student-centered curriculums are so effective is that they modernize and personalize the student's learning experience using various delivery channels. By leveraging on the Internet, for example, instructors can connect a classroom via on-line forums and communicate assignments through a class website. The Internet presents a natural point of integration in student's learning environment as they are already utilizing the technologies. With social

media, educators can encourage active learning, where students can discuss concepts, assignments, and current events with fellow classmates, instructors, or business professionals. This type of social networking has even been successful in promoting mentorships and apprenticeships for students who want to learn more about accounting.

### **Special use of Multi-Media Resources**

Text books and other traditional account learning methods are all important but there is a special need for greater use of multi-mediated resources in accounting instruction. Multi-media resources tend to have appeal to different senses and known to be useful and relevant in improving accounting learning. This is because some of the relevant instructional resources used in accounting lesson such as bank statement, cardboard illustration, payment Voucher, receipts, invoices, waybills, promissory notes, debit and credit notes, sample of final accounts of organization can be beamed and projected through multi-media resources (infocus and e-board) to the benefit the learner.

Another way to actively engage students is to incorporate games into accounting courses. Games add some flair to the classroom and help students learn somewhat difficult accounting concepts and financial processes in exciting ways. For example, an instructor may take a classic board game such as “Monopoly” to illustrate accounting transactions. An instructor replaces the paper currency with checks and receipts, and students will record all financial transaction applying accounting principles learned in class. After a certain amount of game time, students would then create financial statements from all the transactions. Games such as “Monopoly” and even “Bingo,” where students answer accounting related trivia questions to fill up the spaces on the board, are a fun way to teach and reinforce accounting concepts. By creating a competitive environment, instructors are able to reinforce the concepts in the textbook. Also, for students who are more comfortable working on the computer, instructors can utilize web-based games as an additional avenue for student interaction. For instance, David Marshall's Bean Counter's website, [www.dwmbeancounter.com](http://www.dwmbeancounter.com), offers free accounting tutorials, courses, tests and quizzes, and games. Free online accounting and bookkeeping help and guidance. You don't need a rocket science to learning bookkeeping and accounting. Anyone on the site can learn accounting principles through fun games like Vampire “Count FEFE” “Fling the Teacher,” “Walk the Plank,” or “Teacher Invaders.”

In addition to the Internet and games, instructors can also use current events, movies, television, and documentaries to help bridge real world accounting events to what is taught in textbooks. Over the last decade, short films on Enron and Worldcom peaked students’ accounting interest by chronicling scams and fraudulent activity. More recently, the global economic problems can serve a similar function. Students can read and discuss articles from the Wall Street Journal or watch news clips detailing how poor accounting practices have degenerated plunge businesses into financial mess. The use of instructional media to bridge the gap in the human resources need in the accounting sector may help in

addressing the problem of human capital development in our nation.

### **Importance of Instructional Media**

Instructional media are important component in the teaching and learning effort. Teachers and learners can refer to and use them as sources to obtain knowledge, new ideas, acquire new skills and competences. To achieve effectiveness and efficiency in teaching learning process, media must be incorporated. Media can be selected or produced as the case may be to make optimum contribution to the attainment of instructional objectives. Besides using media to enrich the learning capabilities of the learner, media perform the following other:

1. Media are used to reinforce and enrich the mastery of the subject mater by the student's teachers.
2. Media helps student and teachers to acquire necessary professional (teaching) skills.
3. Helps student-teachers to gain confidence more quickly.
4. Promotes and enhance the attainment of instructional/objectives
5. Media makes learning real and meaningful.
6. Facilitates communication and transfer of ideas.
7. Improves the quality of teaching and learning.
8. Media makes the task of the teacher simpler while broadening the scope of interaction with materials.
9. Stimulates and sustain learners' interest.
10. Media makes instructional communication more convenient, faster and precise.
11. They may be used in assessing performance skills as in the case of micro-teaching.
12. Media can be used as aid for the presentation of instructional content.
13. It promotes interaction in the teaching and learning process.

Essentially, media helps to break parameters imposed by time, place and the traditional pattern of teacher instructional activities in the classroom.

Designing and Producing Instructional Media can be embarked upon by the teacher for improvisation, especially those not readily available. In doing so, the

following design principles need to be taken into consideration:

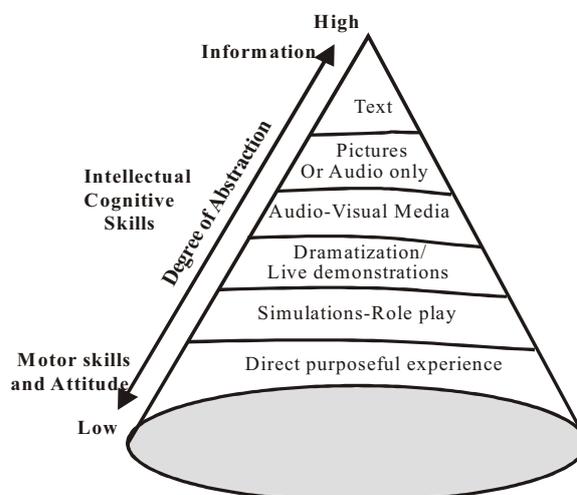
- Have stated objectives.
- Know what to produce
- Be familiar with the materials and facilities required for any meaningful design and production.
- Have a target audience in mind
- Determine the cost of production
- Have a set environment
- Test the media for effectiveness
- Posses basic and relevant skills in design and production
- Design and produce effective media.

*(Allen and Wang, 2012)*

### **Criteria for Instructional Media Selection**

Instructional media can be useful in achieving set objectives if it they are selected in line with the laid down principles and criteria. Ughamadu (1992) and Ike (1995) enumerated criteria that enables integration instructional media towards achieving instructional objective as: availability, practicality, media characteristics, infrastructural amenities, learner's characteristics. Other factors include teacher's capability, cost, personnel and class size.

The use of impact and impression the media creates on the learner represents other criteria. Edgar Dale's "Cone of Experience" (1969) - Figure 1, organized learning experiences according to the degree of concreteness the media has learner. At the bottom of the cone lies hands-on experience; as one ascends the cone, concrete experience began to drop out, with stimuli becoming more abstract. The stimuli require more skill on the part of the learners to interpret, this explains while even illustrated lectures are still considered to be abstract presentations. For certain types of learning (such as changing attitudes or teaching motor skills), experiences at the bottom of the cone are more appropriate than those at the top.



Learning experiences at the bottom of the cone tend to hold student attention longer and involve active student participation. Media at the top of the cone are said to be more passive but are suitable for transmitting large amounts of information which is best depending upon your purposes and circumstances. While the Web is becoming popular for distributing other types of mediated messages, it is not always practical, and other types of media are more appropriate.

No matter the media or its classification, the benefits of instructional media application to learning are not in any way hidden. Adekola (2008) summarized the benefits of the use of instructional media when he stated that it increases the rate of learning by the learners; making learning real, permanent, and saves teacher's time which would have been wasted on oral presentation and explanation of subject's contents. It also promotes learners participation in learning activities, encourages wider audience and helps the teacher and learner overcome physical difficulties in teaching and learning.

### **Statement of the Problem**

This study seeks ways of regenerating interest in the dwindling subject of accounting among students by assessing the use of instructional communication technologies to reverse this trend. Students view accounting as uninteresting and boring subject, but it does not have to be. This perception may likely be as a result of the methods and instructional approaches used in teaching accounting over the years. Instructors need to do more to engage students and prepare them for the rapidly changing world of business. A simple change in method and application of different instructional media might be what be needed to reverse perceptual trend.

### **Objectives of the Study**

The study objective is to assess the role of appropriate instructional media plays in regenerating student's interest in the study of accounting.

The specific objectives include:

- i) Examine the role of instructional media in effective teaching and learning of accounting in Tertiary Institutions.
- ii) Ascertain the factor militating against the use of instructional media in the teaching and learning of accounting.
- iii) To determine if instructional media is properly utilized can improve the teaching and learning of accounting in Tertiary Institutions as a tool of Human Capital Development in the Niger Delta

### **Research questions**

The study attempted the following research questions.

- i. What role do instructional media play in effective teaching and learning of accounting at the Tertiary Institutions in Niger Delta.

- ii. What factors militates against the use of instructional media in teaching and learning of accounting at the Tertiary Institutions in the Niger Delta.
- iii. What impact does proper use of instructional media in improving accounting instruction at the Tertiary Institutions in the Niger Delta.

#### Research Hypotheses

In line with each Research Question, the following null hypotheses were tested at 0.05 level of significance which is 95% confidence level:

- $H_{01}$ : There is no significant difference in the mean rating on the role of Instructional media in the teaching and learning of accounting at the Tertiary Institutions in Niger Delta.
- $H_{02}$ : There is no significant difference in the mean rating on factors militating against the use of instructional media in teaching and learning of accounting at the Tertiary Institutions in the Niger Delta.
- $H_{03}$ : There is no significant difference in the mean rating on the impact proper use of instructional media have in improving accounting instruction at the Tertiary Institutions in the Niger Delta.

#### RESEARCH METHODOLOGY

Descriptive survey was used for the research study is which seeks to establish the opinion of the business educators on the use of instructional media in improving accounting instruction in tertiary institutes in Niger Delta. Questionnaire instrument was used for data collection titled Instructional Media for Improving Classroom Lesson (IMICLESS). Reliability of the instrument was measured and evaluated using Cronbach Alpha that yielded an index of 0.78 co-efficient. A total of 250 questionnaires were distributed at an average of 50 questionnaires per school out of which a total of 240 questionnaires returned. Mean and standard deviation were used in analyzing answers to the research questions while t-test statistics was used in the test of hypotheses. All null hypotheses were tested at an alpha level of 0.05 ( $P = 0.05$ ) for acceptance or rejection of the hypotheses.

#### RESULTS AND DISCUSSION

The results of this study are presented accordingly with the research questions and hypotheses postulated.

##### Research Question 1

Result on the role of instructional media in effective delivery of accounting instruction in Tertiary Institutions in the Niger Delta showed rated mean and standard deviation of 2.9 (0.88), 3.11 (1.17), 3.05 (0.93), 2.90 (1.13) and 2.9 (0.99), 3.1 (1.42), 3.2 (1.11), 2.8 (1.08), 3.1 (1.01) on questions 1 – 5 posed to lecturers and students addresses the role of instructional media. Findings from the respondents indicate the importance of instructional media in effective teaching and learning of accounting (Table 1).

### Research Question 2

The factors militating against the use of instructional media in developing human resources in accounting were statistically analyzed items 6 – 10 on rated mean and standard deviation of 2.93 (1.04), 3.3 (1.45), 2.42 (0.97), 3.12 (1.32) and 2.90 (0.94) and 2.90 (0.89), 2.60 (0.59), 2.50 (0.73), 2.30 (0.64), 2.90 (1.09) on lecturers and students responses respectively. The result indicates factors militating against the use of instructional media in human capital development in the field of accounting at the Tertiary Institutions in the region (Table 2).

### Research Question 3

Adequate and proper use of instructional media can enhanced the quality of human resources development in accounting. Responses from items 11 – 15 from lecturers and students respectively showed a rated mean and standard deviation of 3.00 (1.03), 2.99 (1.12), 2.95 (0.99), 2.82 (0.51), 2.83 (0.91) and 2.70 (0.60), 2.70 (0.60), 2.50 (0.37), 3.10(1.10), 2.90 (0.58). Results indicate that instructional media if well deployed and utilized will generate interest in the subject among students which will ultimately enhance human resources development in accounting. With what is on ground the result shows serious lack of interest in accounting.

### Hypothesis 1

Table 1: t-test analysis of the means response on the role of Instructional media in the teaching and learning of accounting at tertiary institutions in Niger Delta

S/N	Item	No	Mean	SD	DF	t-Calculated (t-stat)	Table Value of t (t-crit)	Decision
1	Students	240	2.99	1.07				Significant (Reject)
2	Lecturers	20	3.02	1.12	258	0.62	2.77	

Table 1 shows calculated t-stat of 0.62 at 258 degree of freedom and at 0.05 level of significance. Since the calculated t-stat of 0.62 is less than the t-critical of 2.77, the null hypothesis is rejected. Therefore, instructional media play significant role in effective classroom teaching and learning at secondary school level in Rivers State.

## Hypothesis 2

**Table 2: t-test analysis of the means response on factors militating against the use of instructional media in teaching and learning of accounting at tertiary institutions in Niger Delta**

S/N	Item	No	Mean	SD	DF	t-Calculated (t-stat)	Table Value of t (t-crit)	Decision
1	Students	240	2.99	1.14				Significant (Reject)
2	Lecturers	20	3.02	0.79	258	1.51	2.77	

Table 2: T-test analysis of the mean response on factors militating against the user of instruction in teaching and learning of accounting at tertiary institutions in Niger Delta shows t-stat calculation of 1.51 at 258 degree of freedom and 0.05 level of significance. Since the calculated t-stat of 1.51 is less than the t-critical of 2.77, the null hypothesis is rejected. factors militating against the use of instructional media have significant effect in classroom accounting lesson at the senior secondary schools level in Port Harcourt, Rivers State.

## Hypothesis 1

## Hypothesis 3

**Table 3: t-test analysis of the means response on the impact of proper use of media in teaching and learning of accounting at tertiary institutions in Niger Delta**

S/N	Item	No	Mean	SD	DF	t-Calculated (t-stat)	Table Value of t (t-crit)	Decision
1	Students	240	2.99	0.91				Significant (Reject)
2	Lecturers	20	3.02	0.65	258	1.00	2.77	

Table 3 shows that the calculated t-stat of 1.00 at 4 degree of freedom and at 0.05 level of significance. Since the calculated t-stat of 1.00 is less than the t-critical of 2.77, the null hypothesis is rejected. Adequate use of instructional media, bring about effective and improve classroom accounting lesson for Business Education students at the Tertiary level in the Niger Delta State

## IMPLICATIONS

With better understanding and proper utilization of instructional media to achieve learning deliverables can be of immense benefit students. Its is pertinent that educators evaluate and re-examine how best to deploy the

various technologies for the enrichment of accounting education. It is known that there is no single instructional medium that works for all students,

however, it is possible to remove the barriers and expand the access to knowledge by offering learning contents in a variety of media and medium. Ensuring flexibility in the instructional media can open new doors for diverse learners. The digital capacity to combine and transform text, speech and images leads to a more diversified palette for communication – one that can accommodate the varied strengths and weaknesses of each medium and every student.

### **CONCLUSION**

While many students view accounting as a boring subject, it does not have to be. Instructors need to do more to engage students and prepare them for the rapidly changing business characterized by globalization and digital transformation. Using instructional means and approaches that are more student-centered, can make accounting courses engaging, exciting and fun. Media as carrier of information must be seen as an indispensable teaching and learning resource for effective instructional delivery. Educators should make proper use of instructional media to bring about effective teaching and learning outcome.

### **Recommendations**

Based on the importance of instructional media in teaching and learning process, the following recommendations were made:

1. Government and Education providers should deploy to schools, communication technological instructional media to promote effective teaching and learning.
2. Teachers should integrate instruction media as instructional strategy for making teaching and learning easy, real, interesting, and effective.
3. Training should be provided on how to use some of the new media technologies and its maintenance.
4. For greater effectiveness, Teachers should not only back up their instruction with instructional media but also should be familiar with the principles and criteria for media selection.

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**APPENDICES**

**Appendix 1: Role of Instructional media in effective teaching and learning of accounting at the Tertiary Institutions in Niger Delta**

S/No.	QUESTION 1:	Students			Teachers		
		Mean (x)	SD	Dec	Mean (x)	SD	Dec
1	Instructional media helps to move accounting lesson from it traditional approach (lecture method and textbook) to modern approach (learner centred - interactive instructional media)	2.9	0.88	Agree	2.90	0.99	Agree
2	Instructional media helps to develop, capture and retain attention of learners on the subject matter	3.11	1.17	Agree	3.10	1.42	Agree
3	Instructional media makes accounting lesson more realistic and practical to everyday life.	3.05	1.21	Agree	3.20	1.11	Agree
4	Instructional media makes the learning of accounting principles and rules easier	2.9	0.92	Agree	2.80	1.08	Agree
5	Instructional media has the capacity to facilitating classroom teaching and learning of accounting	3.04	1.13	Agree	3.10	1.01	Agree

**Appendix 2: Factors militating against the use of instructional in the teaching and learning of Accounting at Tertiary Institutions in Niger Delta**

S/No.	QUESTION 2:	Students			Teachers		
		Mean (x)	SD	Dec	Mean (x)	SD	Dec
6	There is inadequate provision of instructional media in schools especially internet, social media, computers, multi-media and projectors (new medias).	2.93	1.04	Agree	2.90	0.89	Agree
7	Teachers apathy, ignorance and lack of interest affects the full use of instructional media in classroom accounting lesson.	3.30	1.45	Agree	2.60	0.59	Agree
8	Lack of expertise, training and development affects the use of instructional media especially the new media.	2.42	0.9674	Agree	2.50	0.73	Agree

**Appendix 2**

9	Lack of physical infrastructure and necessary environment has hampered the development and use of instructional media for classroom accounting lesson.	3.12	1.32	Agree	2.30	0.64	Disagree
10	Time allotted for instruction and cost of media affects the level of utilization of instructional media in classroom accounting lesson	2.90	0.94	Agree	2.90	1.09	Agree

**Appendix 3: Impact of proper use of instructional media in improving accounting instruction at Tertiary Institutions in Niger Delta**

S/No.	QUESTION 3:	Students			Teachers		
		Mean (x)	SD	Dec	Mean (x)	SD	Dec
11	Instructional media influences learning and improves teacher and learners competences on the subject matter	3.00	1.03	Agree	2.70	0.60	Agree
12	Instructional media can simplify, clarify abstract and complex idea difficult to express in accounting	2.99	1.12	Agree	2.70	0.60	Agree
13	Motivational value has influence on the use of instructional media on students learning effectiveness in accounting	2.95	0.99	Agree	2.50	0.37	Agree
14	Effective use of instructional media has great potential for improving classroom accounting instruction.	2.82	0.55	Agree	3.10	1.10	Agree
15	Among the various classes of instructional media new medias (internet, social media, computers, multi-media and projectors) has the potential for wider impact in classroom accounting instruction but it is the least utilized at the moment.	2.83	0.91	Agree	2.90	0.58	Agree