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### **THE PROBLEMS IN THE TEACHING AND LEARNING OF ACCOUNTING AS A VOCATIONAL SUBJECT IN NIGERIA SECONDARY SCHOOLS**

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#### **Abstract**

*This study is designed to identify the problems facing the teaching and learning of Accounting as a vocational subject in secondary schools in Ondo State and to proffer solution. The study population was about 150 senior accounting teachers in those schools that registered students for accounting at the SSC Examination for at least the past five years. Samples of 50 senior accounting teachers, one teacher per school, were selected from eight out of the 18 local government areas. A questionnaire was used for data collection and was validated by experts. The split half reliability coefficients of the two scales in the questionnaire (18-item problems and 12-item solutions) were 0.85 and*

0.75 respectively. Data were analyzed using mean responses, independent t-test and analysis of variance (ANOVA). Findings revealed that 14 out of the 18-items problems were identified and accepted. All the 12-item solution was also accepted. The hypothesis tested showed that there was a significant difference in the perception/rating of the problems by the accounting teachers in public and private schools ( $t = 2.51, df = 34, P < 0.05$ ); (2) There was no significant difference in the perception/rating of the problems by the accounting teachers in either boys, girls only or mixed school ( $F(2,51) = 0.0143, P < 0.05$ ); (3) There was no significant difference in the perception/rating of the problems by the accounting teachers in the secondary schools in the various local government areas.

### **Introduction**

Accounting has been generically referred to as the language of business. It is an aid to trade and one of the foundations on which the whole structure of business rests. Accounting is a process of identifying, recording and interpreting economic events. "It is the determination, analysis, interpretation and communication of economic data" (American Institute of Certified Public Accountants, 1940) Accounting is an indispensable tool for entrepreneurship in any of the vocational skill. Hence, it is an element of business education and business education itself is a component of vocational education (V. E.) Osuala (1981) described vocational education as including such areas as Agricultural, Business, Health Occupations, Industrial/Technical and Home Economics.

A successful career in vocational education can only be guaranteed by a proper and accurate keeping of financial records. Whatever affects the effective development of vocational education affects the economic development of any such nation. Vocational education prepares people for occupations requiring manipulative skills. Indeed, it is designed to develop skills, knowledge, abilities, attitudes and work habits needed for self-sufficiency (Azikiwe, 1995). It is basically occupation oriented because it is essentially intended to provide skills and manpower for commerce and industry in any nation. Hence

Arukwe (1992) noted that the solutions to Nigerian present economic problems couldn't exclude the intensification of vocational education for the citizenry. Olaferu-Olagbegi (1988), observed that combating unemployment in Nigeria through the creation of self-employment, emphasizes the establishment of small-scale enterprises in rural areas by skilled personnel who are products of vocational education. The possession of the necessary skill in financial record keeping is a priority and accounting process is a solution.

The problems facing accounting in Secondary Schools are twofold: the teaching on the one hand and learning on the other hand. The performance of students in the subject in the SSC Examination has not been encouraging. Students are generally deficient in numerate subjects like accounting and mathematics. Fakuade's (1980) report, that pupils had been deficient in simple knowledge, abilities, attitudes and work-habits needed for self-sufficiency (Azikiwe, 1995). It is basically occupation oriented because it is essentially intended to provide skills and manpower for commerce and industry in any nation. Hence Arukwe (1992) noted that the solutions to Nigerian present economic problems couldn't exclude the intensification of vocational education for the citizenry. Olateru-Olagbegi (1988), observed that combating unemployment in Nigeria through the creation of self-employment, emphasizes the establishment of small-scale enterprises in rural areas by skilled personnel who are products of vocational education. The possession of the necessary skill in financial record keeping is a priority and accounting process is a solution.

The problems facing accounting in Secondary Schools are twofold: the teaching on the one hand and learning on the - other hand. The performance of students in the subject in the SSC Examination has not been encouraging. Students are generally deficient in numerate subjects like accounting and mathematics. Fakuade's (1980) report, that pupils had been deficient in simple mathematics can also be applied to accounting. The ever-increasing poor performance of students in accounting in secondary and post secondary Schools is a

serious concern and unpalatable signal to the development of accountancy (Oloidi 2003a). No doubt the poor performance in accounting can be traced, in part, to the poor methods of teaching the subject. As Agbenta (1981) has pointed out on the need for practical lessons in the physical sciences, it can also be stated that teaching of accounting in secondary school without the use of accounting laboratory for practical lesson, inhibits the study of the subject. Teachers should improve on their teaching methods and processes. While it is not the objective of this paper to be teaching methodologies, it is of utmost necessity that accounting teachers should note that the enduring solutions to these problems are from the teachers.

Accounting teacher should be 'efficient, effective and qualitative. Marving, Kinder and Schunert (1977) argued that the effective teacher should have good understanding of the subject he teaches. Lack of good preparation was identified by Clark (1977) as causing poor teaching.

On the part of the students, the findings of Ajogbeje (1998) on mathematics can logically be applied. He stressed sex- stereotyping, transfer of poor attitude between peers and from older students, and poor self-concept towards the subject, the influence of the environment on the student, .as affecting learning. The government on its own part needs to provide adequate fund, materials and human resources and necessary motivation of student and teachers (Oloidi, 2003b).

Against the foregoing background, it would therefore be very necessary for accounting teachers, the secondary school administrators and the government to take a critical look at the ways of improving the status of accounting as a subject in secondary school. This paper shall identify the problems facing teaching and learning of accounting in secondary schools and proffer far reaching solutions to these problems.

### **Conceptual definition of some terms**

Some variables need to be explained so as to ensure a good grasp and understanding of the paper:

1. Type of School - School in Ondo State can be classified into three types:
  - a. Mixed School - Such Schools are co-educational, allowing both sexes to study together. This is typical of those schools established by the government.
  - b. Boys Only - Only the male students are allowed in such schools.
  - c. Girls only -Only the female students are allowed in such schools. The school in band C and (b) are characteristics of mission schools before being taken over by the government.
2. Mode of School - This is simply the public school owned by the government or the private schools managed by business minded sole proprietorship.
3. Location - A local government is a location and all the schools in each of the local governments are a location unit.
4. Accounting laboratory - This is a special room equipped with materials and equipments like ledger cards, long span chalk board rules in ledger form, sample source documents used for financial transactions, sample currency notes in various denominations for buying and selling, adding and listing machines, electronic calculators, duplicating machines, over head projector, tape recorder with play back, flip chart board, magnetic board, TV and Video. These are used for practical lessons in accounting.

### **Statement of the problem**

The concern for accounting as an important aid to vocational education has led to studies identifying the problems of teaching and learning the subject. Much of the concern centers on the student, the teacher and the government and the effect on the performance of students in the subject. It is obvious that the performances of students in this subject at the SSC Examination are not encouraging (Oloidi 2003a). The questions then arise; what are the problems facing teaching and learning of accounting as a vocational subject in the secondary schools in Ondo State?

### **Purpose of the study**

The purpose of the study among others was to:

1. Identify the problems facing the teaching and learning of Accounting in secondary schools.
2. Ascertain whether some of these problems are very serious, serious or not serious
3. Ascertain whether the same problems are facing both public and private schools.
4. Determine whether the identified problems are a function of the types of the schools (girls only, boys only, or mixed)
5. Ascertain whether some problems are functions of location of the schools based on local government areas.
6. Proffer solutions to the problems.

### **Research hypotheses**

The following Ho were formulated by the researchers and tested at 0.05 level of significance.

1. There will be no significant difference in the perception/rating of the respondents on the problems of teaching and learning accounting in public and private schools.

2. There will be no significant difference in the perception/rating of the respondents on the problems of teaching and learning accounting in boys only, girls only and mixed schools.
3. There will be no significant difference in the perception/rating of the respondents on the problems of teaching and learning accounting among the schools in one local government and the other.

### **Research methodology**

#### **Population**

The population of the study consisted of the senior accounting teachers in all the secondary schools in Ondo State where students offer accounting and are registered for the SSE Examination for at least the immediate past five years. The study population was estimated at 140 senior accounting teachers.

The choices of senior accounting teachers was made because of their experience apart from teaching the subject and are in the best position to identify the problems of teaching and learning accounting in secondary schools.

#### **Sample and sampling method**

A total of 50 senior accounting teachers were sampled from at least four secondary schools and at most eight secondary schools in eight, out of the 18 local government areas of Ondo State. A purposive sampling technique was used in some local government areas, with few schools taking accounting and registering students for the SSE Examinations. The same technique is applicable to selecting private schools and schools with boys only or girls only. The samples from the eight Local Government areas are: Ilaje (5), Odigbo (5), Owo (4), Akoko N.E (5) and Ondo West (8).

#### **Administration**

Research assistants were used to collect data from the 54 secondary schools. They were given the letters of introduction and respondents

were implored to endorse the duplicate to ensure validity of data released. The research was carried out between January and April 2002. The local Government areas sampled were Okitipupa, Owo, Ilaje, Ondo West, Akure South, Odigbo Akoko. North East arid Ifedore. Only 40 questionnaires were usable out of the 56 expected, indicating five (5) from Okitipupa, four (4) from Owo, five (5) form Ilaje, five (5) from Ondo West, Six (6) from Akure South, five (5) from Odigbo, five (5) from Akoko North East and five (5) from Ifedore. Some questionnaires were rejected because they were not properly completely and the respondents did not return some. The eventual usage rate was 80 percent.

### **Research design**

A descriptive method was adopted in order to observe, with the use of a scale, the perception/rating of the respondents towards the problems facing teaching and learning of accounting in secondary schools. The dependent variable in the study was the problems facing teaching and learning accounting in secondary schools. Independent variables were the type of school, the mode of school and location of school. Independent group and factorial design were used.

### **Statistical analysis**

The Statistical analysis involved were: mean responses to determine the rating and identify problems and solutions accepted; the independent T -test to determine difference in perception/rating between respondents in public and private schools; and analysis of variance to determine the differences in perception/rating among respondents based on type of school and respondents based on local government location. The coefficient of homogeneity (CHO = 1-coefficient of variation) was used to measure the degree of agreement of all respondents in rating a particular problems or accepting a particular solution.

### **Analysis and presentation of data**

The following are explained in relation to table 1 below:



- 3X = Sum of the responses on each item  
 0 = Mean responses of each item  
 SD = Standard Deviation of each item  
 COH = Coefficient of Homogeneity (i.e. 1- Coefficient of variation)  
 COV = Coefficient of Variation (i.e.  $SD \div X$ )  
 R0 = Ranking according to mean responses  
 R<sub>COH</sub> = Ranking according to coefficient of Homogeneity.  
 HA = Highly Accepted as problems: items 1,2,3,4,10,13,16 and 17  
 A = accepted: items 5, 6,11,12,14 and 18  
 R = Rejected as Problems: items 7, 8, 9, and 16  
 REM = Remark.

**Problems identified**

**Table 1:** Mean Response and Coefficient of Homogeneity of Respondent on the problems Identified

S/No	Test items	3X	0	SO	COH	R0	RCOH	REM
1	Student have little interest in intellectual works 'and this also affects accounting	153	3.83	1.19	0.69	6	9	HA
2	Most students would not do assignments given to them by their accounting teachers	159	3.98	0.97	0.76	4	2	HA
3	Poor background at the primary level to JSS and then to SSS	162	4.05	1.14	0.72	2	4	HA
4	Poor understanding of Business Studies (Majorly book-keeping and commerce) at the JSS level	162	4.05	1.05	0.74	2	3	HA
5	Students are not adequately prepared for accounting examinations	130	3.28	1.06	0.68	12	10	A
6	Parents and guardians do not take	143	3.58	1.20	0.66	11	12	A

	their wards'/children's educating as priority; they do not provide necessary materials like accounting textbooks and consumables such as ledgers. cards and cashbook ruled sheets							
7	There are inadequate qualified and experienced accounting teachers.	116	2.90	1.56	0.46	15	18	R
8	Neglect of responsibility on the part of the teachers.	109	2.73	1.22	0.55	17	15	R
9	Periods allocated to accounting are not enough.	109	2.73	1.3	0.51	18	16	R
10	Students have negative attitudes generally towards numerate subjects.	148	3.70	1.12	0.70	8	7	HA
11	Strikes, Academic Crisis, irregular calendar affects coverage of accounting syllabus.	125	3.13	1.28	0.59	13	14	A
12	Frequent transfer of accounting teachers.	123	3.08	1.12	0.64	14	13	A
13	Absence of students from school/class room (truancy).	153	3.83	1.07	0.72	6	4	HA
14	Allowances and incentives are not paid to accounting teachers to serve as motivation.	146	3.65	1.22	0.67	10	11	A
15	There are inadequate instructional materials	155	3.68	1.09	0.72	5	4	HA
16	Accounting is not made compulsory at SSE Examinational and not make as a pre-requisite for further study in accounting.	112	2.87	1.49	0.48	16	17	R
17	Parents/Guardian misconception of free education, thinking that it covers everything like materials, textbooks, and basic expenses in account.	163	4.08	0.88	0.78	1	1	HA
18	Promotion of students with low marks in accounting in SSC classes.	147	3.68	1.10	0.70	9	7	A

Items 1 to 8 are identified as affecting learning, 9 - 14 are identified as affecting teaching and items 15 to 18 are identified as affecting both teaching and learning of accounting in the secondary schools.

The items, with mean responses of  $0 > 3.70$  are highly accepted (HA,) while items with  $2.75 > 0 < 3.70$  are accepted and items with mean responses of  $0 < 2.75$  are rejected (R).

The coefficient of homogeneity (COH) measures the degree of agreement of all respondents in rating a particular problem. Items 17, 2,4,3,13,15, 10 and 1 are highly accepted and are arranged in order of acceptance. The  $COH > 0.70$  except. Item 1 with  $COH = 0.69$ . Generally 70% and above respondents rated the items as highly accepted.

The Spearman's Rank correlation coefficient of the mean responses and CoH is  $r = 0.95$ . The relationship between the mean response  $\bar{0}$  and CoH is significant at  $r = 0.95$   $df = 16$ ,  $P = 0.05$  at a table value of  $r = 0.506$ . This shows that the higher the mean responses, the higher the Coefficient of Homogeneity.

**Table 2:** Independent t-Test showing differences between public and private schools-Hypothesis one

Source	N	$\bar{0}$	SD	DF	t-eal	t-table	P
Variable							
Public School	35	3.47	0.53	34	2.37	2.04	0.05
Private School	5	2.98	0.73				

The obtained value of 2.37 is more than the table value of 2.04 at the degree of freedom of 34; for a two-tailed test at 0.05 level of significance. We therefore rejected  $H_0$ . This means that there is a significant difference in the perception rating of the problems by the respondents in public and private schools.

**Table 3:** One-Way ANOVA showing the effect of the type of school on the perception/rating of the respondents – Hypothesis two

Source	SS	DF	MS	F-cal	F-table	p
Total	27.713	53				
Between groups	0.015	2	0.0075	0.0143	5.06	<0.05
Within groups	26.698	51	0.523 2			

Since our calculated value (0.0143) is less than the table value (5.06), we will accept  $H_0$ . This means that there is no significant difference in the respondents' perception/rating of the problems. The type of school does not affect the accounting teachers' perception/rating of the problems facing teaching and learning of accounting in secondary schools in Ondo State. One- Way ANOVA showing the effect of location on the perception/rating of respondent - Hypothesis three

Source	SS	DF	MS	F ratio cal	F table value	P
Total	183962	143				
Between Groups	11.27	7	1.61	0.0012	2.07	> 0.05
Within Groups	183950.7	136	1352.58			

Since an obtained value (0.0012) is less than the table value (2.07) we will accept  $H_0$  and reject  $H_1$ . This means that there is no significant difference in perception/rating of the problems by accounting teachers of the schools in each of the different local Government areas of Ondo State.

SIN	Test Items	ZX	X	SD	COH	RX	RCO H
1	A Students that have chosen accounting as a subject should be encouraged by Parents at home	183	4.58	0.54	0.882	5	11
2	Students should be properly guided and counseled on career opportunity in accounting	178	4.45	0.49	0.889	11	8
3	Provision of simple and comprehensive indigenous accounting textbook	182	4.55	0.49	0.892	7	6
4.	Government should equip the school library with all necessary learning and instructional materials in accounting	183	4.58	0.49	0.893	5	5
5	Government should employ qualified and experienced accounting teachers	182	4.55	0.50	0.890	7	7
6	Government should give accounting teachers allowances and other incentives to attract experienced accounting teachers into the teaching profession.	180	4.50	0.48	0.813	10	15
7	Government should do everything to discourage strikes and irregular academic calendar so that teachers will be able to cover the syllabus adequate	185	4.60	0.48	0.895	4	4
8	Integrity and examination ethics matter in accounting profession; hence, cheating in accounting examinations should be totally discouraged	189	4.70	0.45	0.914	1	1

9	The use of NYSC HND/B.Sc in Accounting could be a great relief	157	3.93	0.69	0.824	14	12
10	Students should take their accounting lessons, assignments and exercises as priority	187	4.68	0.47	0.899	2	2
11	Students with low marks In accounting In SSC I and SSC II should not be allowed to register the subject for WASSCE.	181	4.53	0.50	0.896	9	8
12	Seminars should be organized for professional accounting bodies (e.g ICAN, ANAN) to educate students on the prospects of accounting career	186	4.65	0.48	0.896	3	3
13	Practical lessons should be encouraged to allow students to actually go through practical bookkeeping and accounts	177	4.43	0.49	0.889	12	8
14	At last 3 periods per week to be allocated to accounting	177	4.43	0.83	0.813	12	13

The above table shows that the mean responses 111 all the solution proffered is such that  $x > 3.90$ . The coefficient of homogeneity is such that  $CoH > 0.80$ . The two measures show that all the solutions proffered are far reaching in solving the problems identified in Table 1.

### Discussion

Table 1 indicates that most parents have been affected by their misconceptions of the operation of free education. Free education has not covered the costs of secondary education at 100 percent. Parents/guardians still need to provide textbooks, study materials, writing materials, uniforms and boarding to mention a few. Eight problems are ranked as "Highly Accepted", six as "Accepted" and four as "Rejected". The respondents' perception/rating of the problem tends to be uniform; since there is a significantly positive relationship

between the mean response ranking and coefficient of homogeneity ranking. Another problem of attention is that students are not adequately prepared for examinations. This problem implied that there are inadequate qualified and experience teachers and neglect of responsibility on the part of teachers. The rating of inadequate and qualified teachers and neglect of responsibility on the part of teachers were very low and probably out of sentiments. The low rating of inadequate qualified and experienced teachers is not in agreement with Olodi (2000) that reported NCE teaching the SSS classes because of inadequacy of qualified and experience teachers in vocational education. Also the result does not lend any credence to Azikiwe (1993) and Dosumu (1982) who supported inadequacy of vocational education teacher as a serious problem confronting vocational education in Nigeria.

Notwithstanding, that the findings reject inadequacy of qualified and experienced teachers as one of the problems, the respondents rated the provision of qualified and experienced teachers very high-with mean response of  $\bar{X} = 4.55$  and  $COH = 0.89$ , agreeing that government should provide qualified teachers. Other highly critical problems are student's poor background in the primary school. This agrees with the view of Olodi (2003) that quality inputs guarantee quality output in an educational system; the primary school leaver being the most importance input element in secondary education system; failure of students to do assignment and exercises; truancy and student little interest in intellectual works; inadequate instructional material and other teaching aids. This is consistent with the views of Eden (1982) and Taiwo (1985) on inadequate and/or non-availability of instructional materials and facilities for both teachers and students, and students' general negative attitudes towards numerate subjects. Highly accepted problems include promoting students with low marks, strikes, academic crisis, irregular calendar and poor preparation at JSS level.

The study also revealed that both public and private schools are not faced with the same type of problems. Also, result showed that the

type of school (girls only, boys only and mixed) has no effect on the perception/rating of the respondents. Another important aspect in Table 4 is that location of school does not affect the problems identified. No particular problem is peculiar to schools in one local government or the other. The implications of these findings are that these problems are far reaching and as such educational planners should take note of them.

Finally, all the solutions proffered in Table 5 have mean responses more than 3.90; the COH is more than 0.80 and hence can be taken as far reaching in solving the problems identified in this study.

### **Conclusion and recommendations**

The study has successfully identified some problems encountered in teaching and learning accounting in secondary schools. The goals of vocational education at this level via the knowledge of accounting and the competences required for a successful entrepreneurship and self-reliance may not be met if these problems are not well addressed by the concerned-the government, parents, teachers and the students. The solutions proffered in this study are the basis of recommendations made:

1. Government should do everything possible to discourage strikes, academic crisis irregular calendar which consequence, in adequately preparing students for examination, neglect of responsibility on the part of teachers with the incidence on students engaging in cheating in examination in accounting.
2. Government should provide necessary instructional materials, qualified and experienced accounting teachers, accounting laboratory 10 enhance practical lesson and motivate the teachers
3. Parents should take the education of their wards as priority. They should motivate the students; desist from forcing science subjects on them in place of accounting. They should provide study materials and other needs to make the subject and



schooling attractive and hence reduce truancy in accounting lessons.

4. Parents and students should be educated through seminars workshops etc of the prospects of accounting career.
5. Accounting teachers should live up to their responsibilities to ensure students good performance in accounting

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