EFFECT OF BLENDED LEARNING APPROACH ON STUDENTS' ACADEMIC ACHIEVEMENT IN FINANCIAL ACCOUNTING IN SECONDARY SCHOOLS IN ENUGU, NIGERIA

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Abstract
The study was conducted to determine the effects of the blended learning approach on students' Academic Achievement in financial accounting in secondary schools in Agbani Education Zone in Enugu State. Three specific objectives and three Research questions guided the study. Three null hypotheses formulated for the study were tested at the 0.05 level of significance. The study adopted a quasi- experimental design of pre-test, post-test, non-equivalent control group design. The study was conducted in Agbani Education Zone, Enugu State, due to the poor performance of financial accounting students as shown in their WAEC results. The population for the study comprised 3309 senior secondary school two (SSII) Students in Agbani Education Zone. Simple random sampling techniques were used to obtain a sample size of 150 (73 males and 77 females) SSII financial accounting students. The instrument used for data collection was the Financial Accounting Achievement Test (FAAT) and Financial Interest Scale (FAIS) developed by the researcher using a table of specifications. The instruments were subjected to both face and content validation by three experts. Reliability coefficients of 0.79 and 0.75 were obtained using Kuder-Richardson 20 (K-R20) and Cronbach's alpha, respectively. The data collected from the pre-test and post-test scores were subjected to data analysis with the Statistical Package for Social Sciences (SPSS) using mean and standard deviation, while the hypotheses formulated for the study were tested using Analysis of Covariance (ANCOVA) at the 0.05 level of significance.

Keywords: Blended learning, Academic achievement, Financial Accounting

Introduction

Education serves as a transformative vehicle, guiding individuals from the realm of the unknown to the realm of knowledge and empowering them to discern right from wrong. It is through education that individuals gain the requisite skills and competencies to navigate the complexities of society effectively, particularly in the world of business. Education plays a pivotal role in empowering citizens to realize their aspirations (Northouse, 2020). Similarly, Okoro (2022) stated that education is the bedrock of the development of any nation. Education, by design, aims to equip learners with essential business, financial, and entrepreneurial competencies needed for self-reliance and national development. As observed by Nwosu (2021) the discipline prepares individuals to manage economic activities with confidence and innovation. This explains why the government invests heavily in the education of its citizens. There are three levels of education in Nigeria: basic education, post-basic education (secondary education), and tertiary institutions.

Secondary education is a subset of the educational levels in Nigeria. Secondary education prepares students for useful living in society as well as higher education. According to Okoro (2022), secondary education is education immediately after primary school. Mambo, Maithya and Mwaura (2023) stated that secondary education in Nigeria is a crucial stage that bridges primary and tertiary education, equipping students with essential skills and knowledge for higher learning or vocational training. The senior secondary school is comprehensive, with a core curriculum designed to broaden students' outlook and knowledge in different school subjects, including vocational subjects. Financial Accounting is one of the vocational subjects taught at the secondary school level.

Financial Accounting is the systematic recording, interpretation, verification, and reporting of financial transactions in accordance with established accounting principles. David (2020) defined Financial Accounting as a broad term encompassing both bookkeeping and accounting functions for any economic entity. According to Amadi, Ogwunte and Aruchie (2021), it involves capturing, processing, and communicating financial data. Ekpo (2023) emphasized that financial accounting serves as an information system, measuring and conveying economic activities to stakeholders for analysis and decision- making. Uwakwe and Okeke (2023) described financial accounting as the process of collecting, documenting, presenting, evaluating, and interpreting financial statements over time. Despite its recognized importance, students consistently perform poorly in both internal and external assessments. Okeke (2024) noted poor students' achievement in Financial Accounting in both internal and standard examinations. The problem of poor academic achievement despite its recognized importance, the teaching of Financial Accounting in secondary schools appears ineffective, as evidenced by consistently poor student performance in examinations, highlighting a troubling trend in academic achievement.

Academic achievement refers to the degree of performance to which a student has accomplished a specific task at the end of the instructional engagement. Academic achievement is commonly measured through test scores and grade points as an indicator of the degree obtained at the end of the programme. This variation in academic achievement obtained by students is driven by attributes like skills, method of teaching, learning environment, gender, and other student factors that militate against effective learning (Musa, Umar & Babawuro, 2024). Academic achievement is the level of academic success obtained by students after undertaking an evaluation exercise in the classroom or laboratory. Academic

achievement indicates the extent to which students have accomplished specific instructional objectives of a subject matter in schools (Okeke & Uwakwe, 2023).

Academic achievement refers to the successful result of interaction between a teacher and a student. It is designed to measure an individual's level of skill accomplishment or knowledge in a specific area (Eze, Obidile & Akamobi, 2020). Researchers have consistently found that the overuse of conventional methods has led to poor academic achievement among students, including those in financial accounting (Ukpai, 2021). Amadi, Ogwnte and Aruh (2021) and Okeke, (2024) opined that effective teaching necessitates the use of innovative teaching techniques to maximize academic performance. For this reason, Ogunsakin and Isaac (2025) suggested that one innovative method that can promote greater academic achievement is Blended learning.

The blended learning approach (BLA) is the teaching/ learning method that combines the face-to-face approach with an online learning approach. According to Atterd and Holmes (2020) blended learning is an innovative approach that combines traditional or conventional in-person instruction with online or digital learning elements, and it has gained increasing attention among educators. BLA bridges the gap between fully online learning with in-person instruction from the teacher. Blended learning as defined by Musa, Umar, and Babawuro (2024) refers to the integration of various means, resources, technologies, methodologies, activities, strategies, and both face-to-face and distance learning techniques to cater to individual learning needs. It represents a fusion of diverse educational methods, approaches, and techniques aimed at achieving specific learning objectives. In this study, blended learning is conceptualized as the intentional face-to-face instruction with online learning approaches, emphasizing design and pedagogy to foster student-centeredness and encourage self-paced learning. The adoption of blended learning has been driven by several factors. With the advent of the internet, learning has been increasingly transitioning towards online platforms, prompting educational institutions to explore shifts from traditional face- to-face methods to online approaches. BLA has various models, which include the rotation model, flex model, self-blend model, and enriched-virtual model. Musa, Umar, and Babawuro (2024) state that the rotation model comprises the flipped classroom model, lab-rotation model, station-rotation model, and individual-rotation model. The model adopted for this study is the flipped classroom model. The flipped classroom derives its name from the activity it represents. In the flipped classroom model, students review learning materials and resources at home and complete activities, with the teacher present to answer queries and assist students who need more attention (Ogunsakin & Isaac 2025). This could encourage students. Participation, as they can go through lesson materials in their own. However, students' gender may also be a factor to consider as the teacher applies the blending approach to the teaching of financial accounting.

Gender is a biological characteristic differentiating between the feminine and masculine population. Gender can be a factor that could influence the application of technology in the teaching and learning process. Gender is a socio-cultural construct that assigns roles, attitudes, and values considered appropriate for each sex. Gender issues, as factors or variables in this study, are not yet skewed in any direction. The influence of gender on academic achievement in financial accounting has been a major source of controversy among researchers over the years, yet no consensus result has emerged. Specifically, Bupo and Ibeneme (2020) reported a significant gender difference in the mean scores of students' academic achievement in financial accounting in favour of female students, while Amadi, Ogwunte and Aruchie (2021) Musa, Umar and Babawuro (2024) established a gender disparity in the academic achievement of students in financial accounting in favour of male students. These disparities between male and female students' academic achievement in

financial accounting have been addressed effectively using appropriate innovative teaching techniques.

Statement of Problem

Financial Accounting is a skill-based subject that prepares students for account clerks and bookkeepers. In Nigeria, Financial Accounting is taught at Senior Secondary School level to equip students with practical skills for office-based employment and self-reliance. Despite the laudable attributes of the subject's student's academic achievement in the subject has been negatively skewed consecutively in Enugu State. This is evidenced by the WAEC Chief Examiner's report from 2020-2022, which showed that students performed poorly in financial accounting in Enugu State. Hence, the WAEC Chief Examiner's report 2022 suggested that financial accounting teachers should adopt creative teaching methods where students are encouraged to acquire basic calculative skills either individually or as a group for them to be well grounded in the subject matter. This persistent under-performance has serious implications. Given the critical role of instructional strategies in shaping learning outcome. There is an urgent need to explore alternative or blended teaching methods that foster deeper understanding and sustained retention. This study, therefore, investigated the effect of a blended learning approach on academic achievement in financial accounting in Secondary Schools across Agbani Education Zone, Enugu State.

Purpose of the Study

The main purpose of the study is to determine the effect of the blended learning approach on students' academic achievement in financial accounting in Secondary Schools in Agbani Education Zone in Enugu State. Specifically, the study seeks to determine:

1. The academic achievement means scores of secondary school students taught using conventional classroom method in Secondary school in Agbani Education Zone, Enugu State.
2. The mean academic achievement scores on male and female students taught financial accounting using blended learning approach in secondary schools in Agbani Education Zone, Enugu State.
3. The interaction effect of teaching methods and gender on academic achievement of financial accounting students in senior secondary schools in Agbani Education Zone, Enugu State.

Research Questions

The following research questions guided this study.

1. What are the mean achievement scores of secondary school students taught financial accounting using blended learning approach and those taught using conventional classroom method?
2. What are the mean academic achievement scores on male and female students taught financial accounting suing blended learning approach?
3. What are the interaction effects of teaching methods and gender on academic achievement of financial accounting students?

Null Hypotheses

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

1. There is no significant difference between the mean academic achievement scores of secondary schools taught financial accounting using blended learning approach and those taught using conventional classroom method.

2. There is no difference between the mean interest scores of male and female students taught financial accounting using blended learning approach.
3. There is no significant interaction effect of teaching methods and gender on students' academic achievement in financial accounting.

Methods

The study adopted a quasi-experimental design of pre-tests, post-test, non-equivalent control group design. The study was conducted in Agbani Education Zone, Enugu State. The population for this study comprised 3309 senior secondary school two (SSII) students in Agbani Education Zone. Simple sample size of (150) (73 males and 77 females) SSII Financial Accounting students. Purposive sampling was used to select the intact classes. The instrument that was used for the collection of data was an achievement test titled Financial Accounting Achievement Test (FAAT). The instrument was made up of 50 multiple-choice questions (with options A-E, which was validated by three experts, two from the Department of Business Education and one from Measurement and Evaluation. The Kuder-Richardson 20(K-r20) formula was used to determine the reliability of the instrument, which yielded a coefficient of 0.79. Two intact classes were assigned to blended learning (experimental), while two were assigned to the lecture method (control).

The experimental procedure included installing the model software, briefing the research assistants, the research assistant for the experimental group, sensitization of the participants and administration of the participants and administering of the pre-test. The teaching approaches were applied for six weeks, after which the test was reshuffled and given to the students as a post-test. The flipped classroom approach was applied for the experimental group, as the teacher provided the learning materials for the students before the class via the learning management system. The class time was used for solving problems and other class activities. Extraneous variables like experimental bias were controlled by ensuring that standardization of procedure was followed. The research assistants were the actual teachers used for the lesson. The research questions were answered using the mean and standard deviation. The hypotheses were tested using Analysis of Covariance (ANCOVA) at the 0.05 level of significance.

Results

Research Question One: What are the mean achievement scores of secondary school students taught financial accounting using a blended learning approach and those taught using the conventional classroom method?

Table 1: Mean academic achievement scores and standard deviation of financial accounting students exposed to the blended learning approach and those exposed to the conventional method

Groups	Methods	N (150)	TIME 1 (Pre-test)		TIME 2 (Post-test)		Mg
			$\bar{X}$	SD	$\bar{X}$	SD	
Experimental	Blended Learning	83	19.53	3.64	61.61	10.15	42.08
Control	Conventional Method	67	19.24	3.54	34.35	10.40	15.11

Key: $\bar{X}$ = Mean, SD = Standard Deviation, Mg = Mean Gain

Data presented in Table 1 show that students in the blended learning approach had a mean score of 19.53 and a standard deviation of 3.64 for the pre-test, while a mean score of 61.61 and a standard deviation of 10.15 were obtained in their post-test. On the other hand,

students in the conventional method recorded a mean of 19.24 and a standard deviation of 3.54 in their pre-test, and on the post-test, they had a mean score of 34.35 and a standard deviation of 10.40. Comparatively, the achievement mean score of students taught with the blended learning approach is higher than that of those taught with the conventional method. The gain score of the blended learning approach group is higher than that of the conventional group, which indicates that blended learning approach improved students' academic achievement better than conventional method.

Hypothesis One: There is no significant difference between the mean achievement scores of secondary school students taught financial accounting using blended learning approach and those taught using conventional classroom method.

Table 2: Summary of analysis of covariance (ANCOVA) between the mean academic achievement scores of students taught financial accounting with blended learning approach and those taught using conventional method

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	59738.845[a]	2	29869.423	284.736	.000	.642
Intercept	29982.771	1	29982.771	285.816	.000	.474
Pretest	306.592	1	306.592	2.923	.088	.009
Method	59682.504	1	59682.504	568.935	.000	.642
Error	33254.002	147	104.902			
Total	829601.000	150				
Corrected Total	92992.847	149				

a. R Squared = .642 (Adjusted R Squared = .640)

Table 2 shows the significant difference in the mean achievement score of students exposed to the blended learning approach and those taught with the conventional method. The obtained value of F is 568.935, which is significant at 0.000 for the method main effect (P< 0.05). Thus, the null hypothesis is rejected, and the researcher concludes that there is a significant difference in the mean achievement score of students taught financial accounting using a blended learning approach and those taught with the conventional method.

Research Question Two

What are the mean academic achievement scores of male and female students taught financial accounting using the blended learning approach?

Table 3: Mean and standard deviation of male and female students' academic achievement mean score in financial accounting when taught using a blended learning approach

Methods	Gender	N (83)	TIME 1 (Pre-test)		TIME 2 (Post-test)		Mg
			$\bar{X}$	SD	$\bar{X}$	SD	
Blended Learning	Male	40	19.86	3.68	59.83	9.65	39.97
	Female	43	19.28	3.62	62.99	10.36	43.71

Data in Table 3 reveal that male students in the blended learning approach group have pre-test and post-test achievement mean scores of 19.86 and 59.83, with standard deviations of 3.68 and 9.65. The mean gain is 39.97. The females have pre-test and post-test achievement mean scores of 19.28 and 62.99 with a standard deviation of 3.62 and 10.36. The mean gain of females is 43.71. This shows that both males and females in the blended

learning approach group have mean gains, with females having a higher mean gain. The slight difference in mean score seems to show that females in blended learning approach groups achieved more than their male counterparts.

Hypothesis Two: There is no significant difference between the mean academic achievement scores on male and female students taught financial accounting using blended learning approach

Table 4: Summary of analysis of covariance (ANCOVA) difference between the mean academic achievement scores of male and female financial accounting students exposed to blended learning approach

Source	Type III Sum of Squares	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	60141.130[a]	4	15035.282	144.166	.000	.647
Intercept	29405.821	1	29405.821	281.959	.000	.472
Pretest	275.989	1	275.989	2.646	.105	.008
Method	57628.319	1	57628.319	552.571	.000	.637
Sex	72.670	1	72.670	.697	.404	.002
Method * Sex	329.966	1	329.966	3.164	.076	.010
Error	32851.717	147	104.291			
Total	829601.000	150				
Corrected Total	92992.847	149				

a. R Squared = .647 (Adjusted R Squared = .642)

Data presented in Table 4 shows that the p-value ($p \leq 0.076$) is greater than the 0.05 alpha level. Thus, the hypothesis is not rejected at the 0.05 alpha level of significance. This implies that there is no significant difference in the gain in mean academic achievement scores of male and female students taught financial accounting using a blended learning approach.

Research Question Two: What are the interaction effects of teaching methods and gender on academic achievement of financial accounting students?

Table 5: Mean scores and standard deviation of interaction effect of teaching methods and gender on academic achievement of financial accounting students

Groups	Variable	Gender	TIME 1 (Pre-test)		TIME 2 (Post-test)		Mg
			$\bar{X}$	SD	$\bar{X}$	SD	
Blended Learning Approach	Achievement	Male	19.86	3.68	59.83	9.65	39.97
		Female	19.28	3.62	62.99	10.36	43.71
Conventional Method	Achievement	Male	19.41	3.50	34.91	11.54	15.50
		Female	19.10	3.59	34.91	9.46	15.81

The data analyzed in Table 5 show that males in the blended learning approach group have a pre-test achievement mean score of 19.86 with a standard deviation of 3.68 and a post-test achievement mean score of 59.83 with a standard deviation of 9.65. The mean gain is 39.97. The females have a pre-test achievement mean score of 19.28 with a standard deviation of 3.62 and a post-test achievement mean score of 62.99 with a standard deviation of 10.36. The mean gain is
43.71. In addition, the result shows that males in the conventional group have a pre-test achievement mean score of 19.41 with a standard deviation of 3.50 and a post-test

achievement mean score of 34.91 with a standard deviation of 11.54. The mean gain is 15.50. The females have a pre-test achievement mean score of 19.10 with a standard deviation of 3.59 and a post-test achievement mean score of 34.91 with a standard deviation of 9.46. The mean gain is 15.81. The difference in the mean gains for each group seems to show that females in both teaching methods groups performed better than their male counterparts.

Hypothesis Three: There is no significant interaction effect of teaching methods and gender on students' academic achievement in financial accounting.

Table 6: ANCOVA summary of interaction effect of teaching methods and gender on students' academic achievement mean scores in financial accounting

Source	Type III Sum of Squares	Df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	60825.695[a]	6	10137.616	114.125	.000	.591
Intercept	39734.591	1	39734.591	447.315	.000	.486
Pretest	147.002	1	147.002	1.655	.199	.003
Learning Method	58076.028	2	29038.014	326.897	.000	.580
Sex	.027	1	.027	.000	.986	.000
Learning Method * Sex	582.469	2	291.234	3.279	.039	.014
Error	42016.203	143	88.829			
Total	1170035.000	150				
Corrected Total	102841.898	149				

a. R Squared = .591 (Adjusted R Squared = .586)

The results presented in Table 6 show that the p-value ($p \leq 0.039$) is obtained for the interaction effect of teaching methods and gender on students' academic achievement mean scores in financial accounting. Thus, the hypothesis is rejected at the 0.05 alpha level of significance and with 1 and 147 degrees of freedom (F1, 147=0.039, p0.05), since the p-value of .000 is less than the 0.05 level of significance. This shows that there is a significant interaction effect of teaching methods and gender on students' academic achievement in financial accounting.

Discussion of Findings

The results of the analysis of research question one revealed the mean achievement scores of senior school students taught financial accounting using a blended learning approach and those taught using conventional classroom methods. The study found that the blended approach appreciably increased academic achievement gains of SSII students in the financial accounting test compared to the conventional lecture method. The corresponding hypotheses revealed that there is a significant difference in the mean achievement scores of students taught financial accounting using the blended learning approach and those taught with the conventional method. The findings of this study also conformed with the results of the study of David (2020), who carried out a study to explore the blended learning approach on Business studies students' achievement and found that, with the use of the blended learning approach, students perform better than those taught with the conventional method in their achievement in business studies. In addition, the data collected on research question two revealed the mean academic achievement scores of male and female students taught financial accounting using the blended learning approach. The findings of the study supported the findings of Emilio (2020), who reported that female students performed better than males when taught English language using a blended learning approach. The results of the analysis of research question three revealed the interaction effects of teaching methods and gender on

the academic achievement of financial accounting students. The study found out that teaching of financial accounting using both the blended learning approach and the conventional method, female students performed better than their male counterparts. The corresponding hypotheses revealed that there is a significant ($p< 0.05$) effect of teaching methods and gender on students' academic achievement scores; the interaction between approach and gender had a significant effect on students' achievement scores in financial accounting. The results are in line with Okeke (2024), who found a significant effect of blended learning on students' achievement scores, and Nnajioffor (2025), who found no significant difference in students' scores because of gender.

Conclusion

Based on the findings, it was concluded that the blended learning approach had a significant and positive effect on students' academic achievement in financial accounting compared to the conventional classroom approach. This is because the blended learning approach encourages self-paced learning, increases student participation, and is more student-friendly than the conventional classroom approach. Therefore, the blended learning approach should be used in teaching students financial accounting in secondary schools in Agbani Zone in Enugu State.

Recommendations

Based on the findings, the following recommendations were made:

1. Secondary school teachers of Financial Accounting should undergo in-service training for skill update in the use of modern and student-centered learning methods such as blended learning approaches. The in-service training should be sponsored by the school in collaboration with the ministry.
2. Adequate and appropriate instructional materials to facilitate quality teaching and learning through modern learning methods should be provided by the ministry and school administrators.
3. Since the use of a blended learning approach enhances the academic achievement of students in Financial Accounting in secondary schools, the teachers in secondary schools in Enugu State should adopt the use of these methods for instructional delivery. This should come as the new policy of government to be integrated into the curriculum.

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