EFFECT OF MENTORING INSTRUCTIONAL APPROACH ON STUDENTS' INTEREST IN FINANCIAL ACCOUNTING IN SECONDARY SCHOOLS IN OGOJA LOCAL GOVERNMENT AREA OF CROSS RIVER STATE, NIGERIA

Rev. Sr. Dr. Patricia Olom
Department of Business Education
University of Calabar, Nigeria
francisadie_001@yahoo.com
&
Adie Francis Undie
Department of Business Education
Faculty of Education
Ebonyi State University, Abakaliki
*Email: francisadie_001@yahoo.com
&
Akputu Moses Odey
Department of Business Education
University of Calabar, Nigeria

Abstract

The study ascertained the effect of mentoring instructional approach on students' interest in financial accounting in secondary schools in Ogoja Local Government Area of Cross River State, Nigeria. Three research questions and hypotheses guided the study. Quasi-experimental design involving treatment and control groups was used in the study. The population of the study comprised 675 financial accounting students in 15 senior secondary schools in Ogoja of which a sample of 200 students in four intact classes were selected. Purposive sampling technique was used to select the four schools and simple random sampling was used to select the schools into two groups (control and experimental). Financial Accounting Interest Inventory (FAII) was used for data collection. The instrument was tested for reliability using Cronbach Alpha coefficient which yielded 0.84. Mean and standard deviation were used to answer the research questions and ANCOVA to test the hypotheses. Results indicated that students taught using mentoring instructional approach show more interest in learning financial accounting than those taught using the conventional approach; mentoring instructional approach has no significant difference on the mean interest score of male and female students in financial accounting and there was no interaction effect on gender. Results further indicated that there is significant difference in the mean interest scores of students taught financial accounting using mentoring and those taught using the conventional method. There is no significant difference in the mean interest scores of male and female students taught financial accounting using mentoring as a teaching method and there is no significant interaction effect of instructional approach and gender on the mean interest scores of students in financial accounting. The educational implication of the study is that students' interest can be arouse when they are care for and are supported in the learning process. It was recommended that mentoring teaching approach should be adopted in the teaching of financial accounting due to its effectiveness in enhancing students' interest in the subject.

Keywords: Mentoring, Instructional Approach, Financial Accounting, Students' Interest

Introduction

Interest refers to positive attitude and feelings directed towards a person or something. It is a thing or an activity that someone enjoys doing or what the person need, prefer or benefit. Interest is one of the driving forces which stimulate students' learning motivation and development (Chen, 2024). It is considered as one of the several components involved in achieving good learning outcomes (Herpratiwi & Tohir, 2022). In the assertion of Hidi and Renninger in Zhang (2022), interest in learning refers to individuals' attention and investment in certain specific events and learning contents, including both instantaneous psychological state and long-term sustained tendency or preference. Student interest in learning can be interpreted as a condition of students who can foster a sense of liking and can arouse self-enthusiasm in carrying out an activity that can be measured through liking, being interested, having attention and involvement in the learning process (Hidayat & Widjajanti, 2018). Interest in learning enable students to do something impressively and those of them who have interest in learning a subject will try to understand and perform better in it. The opposite is the case for lack of interest. Hasanati and Purwaningsih (2021) averred that student who do not have interest in lessons will find it difficult to achieve optimal success, and the way students learn also affects student learning outcomes.

Interest of students is crucial in the study of any subject particularly, financial accounting. Zhang in Odia and Ogiedu (2013) noted that students' interest in a subject and their ability is very important in making the choice to study accounting. Students may be influenced by certain factors like long term earnings, job market conditions, and a genuine interest in the subject. Among the three, interest is the most fundamental upon which others anchored on. It therefore, demands that the method employed in teaching financial accounting should be such that will arouse students' interest. However, due to time constrain and much emphasis on standardized test, it appears less attention is given to arouse students' interest. This is even more prevalent in the conventional approach of teaching where learning experience is majorly teacher-based. By observation, the traditional method hardly promote learning interest. For the students to explore their own interest and contribute to their own learning experience, active learning approaches has to be adopted.

Mentoring is one of the interactive learning techniques. Parsloe in Saranya et al. (2022) defined mentoring as the process of supporting and encouraging individuals to manage their own learning in order that they may maximize their potential, develop their skills, improve their performance and become the person they want to be. It is a relationship in which the more experienced, knowledgeable and trusted person helps to guide a less experienced or less knowledgeable person (Udom et al., 2020). Mentoring means that the teacher should adopt mentoring roles in teaching the students by providing the necessary support the students need to improve on their academic and career development. The purpose of mentoring is to improve someone's chances of achieving his or her goals by linking him or her to resources and support not otherwise available (Anyanwu & Abe, 2023).

Mentoring has been long recognized in Europe, America and other developed countries as a very useful technique for improving on and in enriching the experiences, skills, knowledge and expertise of employees in organizations, including academic institutions (Udom et al., 2020). In South Korea, Mqadi (2023) found that mentoring was productive in teaching pupils with learning disabilities. Furthermore, Edekor and Adatorworvor (2023) attested that mentoring instructional strategy was an effective way to teach mathematics in Ghana. The case is not different in Nigeria, as in Benue State, Ankeli et al. (2020) revealed that students who were exposed to mentoring exhibited higher interest level in physics than those students who were not exposed to mentoring. Similarly, Chan et al. (2013) observed that improvements in students' perceptions of the teacher's support, in turn, can influence

students' motivation to achieve in school and their interest in, enjoyment from, and value placed on schoolwork.

How male and female students respond to mentoring has been a subject of debate among scholars. Gender in education has remain very controversial. It is mostly believed that males have more interest than females in subject like financial accounting, involving calculation. But the attributing of interest in accounting to males' advantage in calculation has been argued against by Eze et al. (2016) that every individual, irrespective of class or gender, requires the knowledge of accounting to meet the day-to-day activities. Both boys and girls have equal capacity to achieve higher in school. Tharenou in Vander Walt (2016) noted that female mentors, over males had a stronger effect that both help and hinder their female mentees. Similarly, Sosik and Godshalk in Rhodes et al. (2008) believed that female-female mentoring relationships offered a greater level of friendship, counselling, and personal support than did other gender combination. Considering the conflicting position of various researchers on gender issue, it becomes very necessary to investigate gender as a factor in teaching and learning processes using mentoring as a teaching strategy. Therefore, the study basing on mentoring approach, gives equal opportunities to both male and female students and encourages them to take active participation in their learning experiences in order to ascertain whether the method arouse interest in learning, and whether gender would have effect on the students' interest, particularly in financial accounting.

Statement of the Problem

Many secondary school students cannot accurately describe the work of accountants, their responsibilities or the opportunities available in the accounting profession. The accounting profession has continued to be perceived as a dull, boring and figure-based subject. This negative perception has impacted upon the profession's ability to attract the best and brightest students. The perception of accounting as boring and excessively number oriented might lead students to choose other major than accounting (Cohen & Hanno in Odia & Ogiedu, 2013). All these can be blame on lack of interest in the subject.

Studies have shown that students who do not have interest in a subject will find it difficult to achieve optimal success, and the method of teaching also affects their interest and learning outcomes (Hasanati & Purwaningsih, 2021; Chan et al., 2013). It is imperative therefore, that the method of teaching financial accounting should demonstrate passion and enthusiasm so as to increase students' curiosity and encourage them to learn the subject. Mentoring instructional approach been an active method of teaching has been widely researched and found to arouse learners' interest and improve learning outcome. Unfortunately, studies on the effect of mentoring instructional approach on students' interest in financial accounting are lacking. This study exist to close the gap by empirically investigate to ascertain the effect of mentoring on secondary school students' interest in Financial Accounting in Ogoja Local Government Area of Cross River State.

Purpose of the Study

The general purpose of the study was to ascertain the effect of mentoring instructional approach on students' interest in financial accounting in secondary schools in Ogoja Local Government Area of Cross River State, Nigeria. Specifically, the study sought to ascertain:

1 The effect of mentoring on students' mean interest in Financial Accounting.
2 The effect of mentoring on the mean interest of male and female students in Financial Accounting.
3 The interaction effect of mentoring instructional approach and gender on students' mean interest in Financial Accounting.

Research Questions

The following research questions guided the study:

1. What is the effect of mentoring on the mean interest of students in Financial Accounting?
2. What is the effect of mentoring on the mean interest of male and female students in Financial Accounting?
3. What is the interaction effect of mentoring instructional approach and gender on students' mean interest in Financial Accounting?

Hypotheses

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

Ho_1: There is no significant difference in the mean interest scores of students taught financial accounting using mentoring as an instructional approach and those taught financial accounting using the conventional instructional approach.

Ho_2: There is no significance difference in the mean interest scores of male and female students taught using mentoring as a teaching method.

Ho_3: There is no significant interaction effect of mentoring instructional approach and gender on the mean interest scores of students in financial accounting.

Methodology

The research design adopted for the study was quasi-experimental design. The population of the study comprised 675 senior secondary one students offering financial accounting in 15 secondary schools in Ogoja Local Government Area. Four senior secondary schools were selected for the study through a purposive sampling technique. The selected schools were further subjected to a simple random sampling technique in order to assign them into two groups of two schools each. Treatment group, comprised 100 students and control group, comprised 100 students, making a total sample size of 200. However, the classes in each group remained intact.

Financial Accounting Interest Inventory (FAII) was used as the instrument for data collection. The instrument was tested for reliability using Cronbach Alpha and it yielded a standardized item alpha of 0.84. At the beginning of the experiment a pre-test was administered to the students in both groups and at the end of the experiment, a post-test was administered to the same students in both groups using the same instrument (FAII). The scores obtained from the two administrations were subjected to descriptive and inferential statistical analyses.

Descriptive analysis was used to answer the research questions using mean and standard deviation. While, inferential statistical analysis was used to test the hypotheses using ANCOVA at alpha level of 0.05 significant. For any of the hypotheses to be accepted, the alpha level (0.05) was less than the significance of F value otherwise rejected.

Results

Research Question 1: What is the effect of mentoring on the mean interest of students in financial accounting?

Table 1: ***Effect of instructional methods on the Mean Interest of Students in Financial Accounting.***

METHOD	$\overline{X}$	SD	N
Mentoring Method	79.14	9.39	100
Conventional Method	62.00	9.03	100

Table 1 shows that the mean and standard deviation of students' interest in financial accounting when taught using Mentoring method was 79.14 and 9.39 respectively, while the conventional method produced the mean and standard deviation of 62.00 and 9.03 respectively. This implies that students indicated more interest in learning financial accounting when taught using mentoring method.

Research Question 2: What is the effect of mentoring on the mean interest of male and female students in financial accounting?

Table 2: ***The effect of mentoring as an instructional approach on the Mean Interest of Male and Female Students in Financial Accounting.***

GROUP	$\overline{X}$	SD	N
Male	78.954	8.990	44
Female	79.285	9.764	56

The males in Table 2 obtained a mean score of 78.954 and a standard deviation of 8.990, while the females obtained a mean score and standard deviation of 79.285 and 9.764 respectively. The result revealed that there is no pronounce effect of mentoring method on the mean interest of male and female students in financial accounting.

Research Question 3: What is the interaction effect of instructional approach and gender on students' mean interest in financial accounting?

The mean and standard deviation result of research question 3 is presented in Table 3

Table 3: ***The Interaction Effect of Methods and Gender on Students' Mean Interest in Financial Accounting.***

METHOD	MALE	FEMALE
Mentoring Method	78.95	79.29
Conventional Method	64.20	60.53

In Table 3, male and female students taught financial accounting using mentoring method produces a mean score of 78.95 and 79.29 respectively, while those taught using the conventional method have mean score of 64.20 and 60.53 for male and female respectively. This reveals that both male and female students taught financial accounting using mentoring as an instructional approach consistently show more interest in the subject than those taught using conventional method. Thus, there was no interaction effect between method and gender on students' mean interest.

Research Hypothesis 1

There is no significant difference in the mean interest scores of students taught financial accounting using Mentoring teaching as an instructional approach and those taught financial accounting using the conventional instructional approach.

Table 4: ***ANCOVA Results for Students' interest Scores by Method***

Source of Variation	Sum of Squares	DF	Mean Square	F	Sig of F
Covariates	16258.617	1	16258.617	315.138	.000
PREINTER	16258.617	1	16258.617	315.138	.000
Main Effects	3901.154	2	1950.577	37.808	.000
METHODS	3877.570	1	3877.570	75.158	**.000**
GENDER	29.876	1	29.876	.579	.448
2-Way Interactions	1278.787	1	1278.787	24.786	.210
METHODS GENDER	1278.787	1	1278.787	24.786	.210
Explained	21438.558	4	5359.640	103.885	.000
Residual	10060.462	195	51.592		
Total	31499.020	99	158.287		

Table 4 reveals that the alpha level (0.05) is greater than the significance of F (0.000). The null hypothesis one is rejected and concludes that there is significant difference in the mean interest scores of students taught financial accounting using mentoring and those taught using the conventional method.

Research Hypothesis 2

There is no significant difference in the mean interest scores of male and female students taught financial accounting using mentoring as a teaching method.

Table 5 ***ANCOVA Result for Students' Interest by Gender***

Source of Variation	Sum of Squares	DF	Mean Square	F	Sig of F
Covariates	3284.872	1	3284.872	62.779	.000
PREINTER	3284.872	1	3284.872	62.779	.000
Main Effects	97.728	1	97.728	1.867	.090
GENDER	97.728	1	97.728	1.867	**.090**
Explained	3646.599	2	1823.300	34.846	.000
Residual	5075.441	97	52.324		
Total	8722.040	99	88.101		

Table 5 reveals that the alpha level of (0.05) is less than the significance of F (0.90). Null hypothesis two is accepted. This implies that there is no significant difference in the mean interest scores of male and female students taught financial accounting using mentoring as a teaching method.

Research Hypothesis 3

There is no significant interaction effect of instructional approach and gender on the mean interest scores of students in Financial Accounting. The Analysis of Co-Variance (ANCOVA)

Table 6: ***ANCOVA Results for Students' interest Scores by Interaction***

Source of Variation	Sum of Squares	DF	Mean Square	F	Sig of F
Covariates	16258.617	1	16258.617	315.138	.000
PREINTER	16258.617	1	16258.617	315.138	.000
Main Effects	3901.154	2	1950.577	37.808	.000
METHODS	3877.570	1	3877.570	75.158	.000
GENDER	29.876	1	29.876	.579	.448
2-Way Interactions	1278.787	1	1278.787	24.786	**.210**
METHODS GENDER	1278.787	1	1278.787	24.786	.210
Explained	21438.558	4	5359.640	103.885	.000
Residual	10060.462	195	51.592		
Total	31499.020	99	158.287		

Table 6 indicates that the alpha level (0.05) was less than the significance of F value of (0.210). Null hypothesis three is accepted. This means that there is no significant interaction effect of instructional approach and gender on the mean interest scores of students in financial accounting.

Discussion

Findings revealed that students taught financial accounting using mentoring method indicated more interest in the subject than those taught using the conventional method. Also, there was a significant difference in the mean interest scores of students taught using mentoring than the conventional method. By implication, mentoring instructional approach aroused students' interest in financial accounting than the conventional method. The findings are in agreement with Ankeli et al. (2020) that students who were exposed to mentoring exhibited higher interest level in physics than those students who were not exposed to mentoring. Basically, students learn better when topics they are interested in are taught. When a subject what the students like to do, engagement deepens as they willingly speed time thinking, dialoguing and creating ideas in meaningful ways. On the other hand, if the learning experience involves the kind of behavior which is not of their interest, their zeal to learn might reduce and the learning experience may fail to achieve its purpose. Students' interest in a subject holds power and mentoring is an effective way to arouse learning interest.

Findings also revealed that there is no pronounced effect on the mean interest of male and female students taught financial accounting using mentoring as a teaching method. Also, there is no significance difference in the mean interest scores of male and female students taught Financial Accounting using mentoring as a teaching method. These findings indicate that both male and female students have strong interest in learning financial accounting using mentoring as a teaching method. This finding goes contrary with the view of Rhodes et al (2008) which asserted that associations between perceptions of teacher support and positive outcome were higher for girls than for boys. This implies that encouragement and positive attitude should be properly established in both male and female students in order to develop their interest and capabilities in the area of accounting. Arousing the interest of the learners using mentoring as an instructional approach requires that the mentor clearly state the learning goal; the learning experiences have value and are relevant to the present and future needs of the learners. Also, the students are allowed some degree of choice in relation to the learning experience. Furthermore, lessons should relate to the real world context, and enthusiasm should be demonstrated in teaching the subject. Doing this will keep the students fix on the lesson, irrespective of the students being male or female.

Findings further revealed that there is no significant interaction effect of instructional approach and gender on the mean interest score of students in financial accounting. This indicates that both male and female students taught financial accounting using mentoring as an instructional approach consistently indicated more interest in the subject than those taught using the conventional method. From all indications of the findings, mentoring as an instructional approach aroused more students' interest in financial accounting than the conventional method and showed no interaction effect between method and gender. This agreed with Adie (2019) that there was no interaction between instructional approach and gender on students' interest in Advanced Financial Accounting. Two independent variables can only have interaction effect if one of the variables differs depending on the level of the other (Glimo, 2019), which was not the case of this findings. That is to say, interaction effect occurs between the experimental group and the control group when one depends on the other. This means that the experiment group and control group have a meeting point. In the case of this study, there was no interaction effect which implies that mentoring instructional approach and the conventional instructional approach exist parallel to each other. A good instructional approach does not interact; it is rather consistently parallel to other independent variables. This explains the consistency of the students' mean interest in financial accounting as showcased in the study. The finding shows that mentoring as an instructional approach did not only arouse students' interest in financial accounting, but did so consistently. This agrees with Peprah (2009) that any effective instructional approach should be able to arouse student's learning interest. In this study, mentoring has proven to be the case.

Conclusion

Based on the findings, mentoring instructional approach is more effective in enhanceing students' interest in financial accounting than the conventional instructional approach. In other words, mentoring instructional approach is better in promoting students' interest in learning financial accounting. The instructional approach is gender friendly and does not have interaction effect on male and female students' interest in financial accounting.

Recommendations

In line with the findings of the study, it was recommended that:

1. Curriculum designers should adopt the mentoring teaching approach into the financial accounting curriculum because of its effectiveness in enhancing students' interest in the subject.
2. School Administrators should encourage school-based mentoring approaches in teaching and learning of financial accounting.
3. Financial accounting teachers should embrace Mentoring as an instructional approach due to its advantage over the conventional method in increasing students' interest in the subject.
4. Special training should be given to financial accounting teachers through conferences, workshops and seminars in order to enhance their capacity in the use of mentoring strategies in teaching.

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