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## Effects of Scaffolding Instruction on Students' Academic Performance in Financial Accounting in Colleges of Education in South West, Nigeria.

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**ABSTRACT:** This study examined the effects of scaffolding instruction on students' academic performance in Financial Accounting in Colleges of Education in South West, Nigeria. Two purposes and three null hypotheses guided the study. The study adopted non-equivalent pretest, posttest control group quasi experimental design. The population was 2,355 students during the 2018/2019 academic session in all the public Colleges of Education South-West while a sample of 449 students was purposively sampled for this study from two public Colleges of Education in the study area. The instrument designed for data collection was a researcher self-developed instrument titled "Financial Accounting performance Test" (FAPT) which was both content and face validated by experts. The validated instrument was subjected to reliability test, using split half method. The data collected were analysed using Pearson product moment correlation formula and a coefficient of 0.79 was obtained. Research questions were answered using mean and standard deviation while hypotheses were analysed at 0.05 level of significance using ANCOVA. The findings of the study revealed that scaffolding method of teaching is effective in improving the academic performance of students in Financial Accounting among others. It was concluded that Scaffolding teaching method has positive effect on the academic performance of students in Financial Accounting in Colleges of Education. Thus, the study recommended that Business Education lecturers in Colleges of Education should use scaffolding teaching method in teaching Financial Accounting to improve students' academic performance.

**KEY WORDS:** *Business Education, Scaffolding, Academic performance, Financial Accounting, Teaching Methods*

### I. INTRODUCTION

Accounting is a standard term covering both the bookkeeping and accounting aspects of an economic entity. It is an academic course that equips students with relevant knowledge and skills required for occupation in business and accounting area. It is also a service function designed to inform management about interested parties like investors, creditors, shareholders, etcetera, about the financial implication and their effects on the organisation. As part of its fundamental roles, Financial Accounting guides accountants in recording, appreciating and assessing accounting information as well as the preparation and interpretation of financial statements. Financial Accounting is equally referred to as the determination, analysis, interpretation and communication of economic data (Ezeagba, 2014). Also, Financial Accounting is viewed by the American Accounting Association (AAA) in Dabor (2008), as the process of identifying, measuring and communicating economic information to permit informed judgement and decision by users of accounting information. Okafor and Ile (2014) asserted that the book of accounts prepared by accountants in one part of the world are easily understood by their counterparts in other part of the world because the information systems are based on principles that are widely accepted and globally used.

Similarly, Eze (2014) defined accounting as the process of recording, classifying, measuring, interpreting, summarising and reporting financial data of an organisation to the users for objective assessment and decision making. Financial Accounting is that aspect of accounting that is majorly concerned with recording of business transactions and the preparation of financial statements and reports so as to be used internally by management for planning, controlling and decision making, and externally by investors, creditors as well as government agencies for investment decisions cum tax returns, computation and assessment. It is also a service activity which provides accurate financial records that can be communicated to different users for making decision on growth and development of organisations. For the above to be achieved, accounting

professionals are expected to have good knowledge of the subject and success is mostly determined by academic performance or how well a student meets standard set out by educational institutions. As career competition grows in the working place, the importance of doing well in school has caught the attention of parents, governments and education department. Academic performance or achievement has been defined by various authors and researchers differently. For example, Academic performance denotes 'attainment', which draws on a variety of mental processes including memory, perception, thinking and reasoning (Fan, 2008). In the view of Komba, Hizza and Jonathan (2013), academic performance refers to the accomplishment of a given task that is measured against predetermined standards of accuracy, completeness, cost and speed. Igbinedion and Enijuni (2014) postulated that it is how students deal with their studies and how they cope with or accomplish different tasks given to them by their teacher. It is also the ability to study and remember facts and being able to communicate it. To this end, students' success or failure in a certain task is as a result of efforts the learner puts in, in carrying out the task.

Despite the importance of Financial Accounting across the economic and educational sectors, it has been observed that students have not been performing well in Financial Accounting. For example, a close observation of students' results in Financial Accounting observed from Examination and Record Divisions of some Colleges of Education in South west revealed that academic performance at merit level, that is 50%, and above were very low in the last four academic sessions. Thus, Allu (2014) remarked that the deplorable state of students performance in skill subjects (of which Financial Accounting is inclusive) and persistent use of traditional mode of instruction is one of the main problems affecting learning and performance in skill subjects.

There are different factors that could affect performance in financial Accounting. Thus, the focus of this study is on teaching method and gender. By this, the method of teaching adopted by a Financial Accounting lecturer could be a determinant of students' academic performance. Most Financial Accounting lecturers adopt the use of lecture method in the process of teaching and learning which has led to ineffective learning and students' poor attitude (Uwameiye&Ogunbamerun, 2005); (Ezenwafor&Akpobome, 2017). Teaching methods are the strategies employed by the teachers in an attempt to impart knowledge to the learners (Asikhia, 2010). In the view of Kimweri (2014), teaching methods referred to varieties of ways in which a learning task is administered to facilitate learning process. It is the procedure by which a goal is reached, a purpose is mastered to ensure results are achieved (Olorode&Jimoh, 2016). A method of teaching denotes a strategy by which a teacher delivers his/her subject matter to the learners, based on some predetermined instructional objectives in order to promote learning in the students. For instance, lecture method is one of the teaching methods adopted by most Business Education lecturers. It is commonly referred to as a conventional or traditional method of teaching. It is one of the oldest, and most widely used teaching method in tertiary institutions (Marmah, 2014). Lecture method is the act of giving a long talk to a group of people on a subject matter within a specific time. It is the major channel through which knowledge stored in books was transmitted to a large group of students. Marmah, (2014) defined lecture as a method whereby one person speaking more or less continuously to a group of people on a particular subject or theme. Thus, Ojetunde (2012) referred to lecture method as 'talk and chalk' method where the teacher gives out all the facts he wants the students to know and master with little care on the whether or not the students participate actively in the lesson. This accounts for the reference to this teaching method as one way channel of communication of information by some authors. In a lecture, the teacher tells, explains, describes or relates every other information the students are required to learn through listening and understanding. The lecture method, therefore, is teacher-centred as the teacher is active, doing all the talking while students on the other hand are very inactive, doing the listening and, where necessary, taking notes (Trainers Handbook, 2017).

Another teaching method that seems not widely used in tertiary institutions for the teaching of Financial Accounting is scaffolding teaching method. This method of teaching was propounded by Vygotsky (1978) in his work titled social constructivism which stressed the importance of the role social interaction and stressed the gap between learning processes with the term ZAD and ZPD while explaining characteristics of scaffolding. "What a child can do alone and unassisted is a task that lies in what Vygotsky calls the Zone of Actual Development (ZAD). When a teacher assigns a task and the students are able to do it, the task is within the ZAD".

Scaffolding teaching method is referred to as a teaching method where the teacher or instructor helps the students to learn progressively and make them attain a higher level of understanding through assistance. It is an effective method that bridges learning gap. It is referred to as the gap between what students have learned, what they are required to know and be able to do at a particular time during the learning process. In the view of Belland, Glazenwski and Richardson (2008) instructional scaffolding is a learning process conceived to actively encourage a profound level of learning. It is the support given to students during the learning process which is shaped to their needs with the intention of helping them achieves their learning objectives.

It is the method used to describe the kind of support which students receive in their interaction with teachers, parents, and other mentors as they move towards new theories/concepts, skills, or levels of understanding. Scaffolding as a teaching technique involves building connections for learners. Scaffolding is

defined as a guide or support giving by a teacher/instructor or other knowledgeable person that enable students to achieve their learning goals (Jumat&Tasir, 2014). Scaffolding instruction, as a teaching strategy, originates from Vygotsky's socio-cultural theory and his concept of the zone of proximal development(ZPD). "Zone of Proximal Development is the difference between what children can do by themselves and the next learning that they can be assisted to achieve with reliable and competent person" (Raymond, 2000). The main aspiration of teaching in the ZPD is to see students being actively engaged in their learning with the future prospect of becoming self-directed, lifelong learners. The definition of the ZPD implies the meaning of teaching as construction of knowledge between the teacher and the learner and further transformation of that knowledge into individual knowledge of the learner (Verenikina, 2008).

The scaffolding teaching strategy provides individualized support based on the learner's ZPD (Chang, Sung, &Chen, 2002). Safadi and Rababah (2012), ZPD provides educational experts a clear and simple guideline about how to support learners at each learning stage. It suggests that the teacher should provide tasks that are at a level just higher than the learners are currently able to do, and teach rules that will help them to make the next stage without help. The concept Zone of Proximal Development (ZPD) is widely used to study children's mental development as it relates to education. The zone of proximal development is seen as scaffolding, a structure of 'support points' for performing an action (Obukhova&Koreganova, 2009). It refers to the help or guidance received from an adult or more competent peer to permit the child to work within the zone of proximal development. Scaffolds facilitate a student's ability to build on previous knowledge and incorporate new information. The activities provided in scaffolding instruction are always beyond what the learner can handle alone without assistance (Olson & Pratt, 2000).

Instructional scaffolding is referred to as the way the adult guides the child's learning through focused questions and positive interactions. An important aspect of scaffolding instruction is that the scaffolds are temporary,as the learner's abilities increases, the scaffolding provided by the more knowledgeable person is progressively withdrawn. At the end, the learner is able to complete the task or master the concepts independently (Chang, Sung, & Chen, 2002). Therefore the goal of the educator when using the scaffolding teaching strategy is for the student to become an independent and self-regulating learner and problem solver (Hartman, 2002). As the learner's knowledge and learning competency increase, the teacher or instructor gradually reduces the supports provided. In educational setting, scaffolds may include models, cues, prompts, hints, partial solutions; think-aloud modelling and direct instruction (Hartman, 2002).

In their contributions, Lipscomb, Swanson and West (2004) identifiedintentionality,appropriateness, structure, collaboration and internalization as the main features of scaffolding. Also Mahmoud, (2015) listed the roles of the teacher in scaffolding to include modelling of how to perform a new different task, provision of support practice through prompts and cues to ensure correct performance among others.

Scaffolding instructional procedures, according to Hartman ( 2002) involved seven steps which are:

- a. Repeats this process one more time, ensuring that questions are posed to the students as the teacher continues.
- b. Each answer, either right or wrong receives a positive response to encourage full participation.
- c. Ensures more students are asked to respond to the questions each time questions are asked.
- d. Corrects the students as required with positive reinforcement.
- e. Students are requested to join in solving new problem with the understanding achieved.
- f. Teacher checks for understanding while students are working on the problem, gives more instructions and support if necessary.
- g. As soon as the teacher realises that students have demonstrated reasonable knowledge, the teacher steps away and allows students to work independently, offering support as needed.

In their studies on scaffolding and students' performance, Azih and Nwosu (2017), Hartman (2002), Raymond (2000) and Vonna, Mukminatien and Laksmi (2015) found out that scaffolding has facilitated effective teachingand that it has improved students' academic performance than other methods by helping the students to engage in social where the students are able to involve in the activities in which they share their knowledge and ideas to peers. Also, Ejekwu (2020), Owenubiugie and Iyoha (2017), Ejekwuand Inyon (2019), Olubunmi and Eze (2018), Lamhot (2019) and Azih and Nwosu (2017) concluded that scaffolding teaching method was superior to traditional methods in that those students exposed to scaffolding performed better than their counterparts exposed to other methods such as\*\*\*lecture methods; while Azih and Nwosu (2017) also submitted that instructional scaffolding does not show much difference in the mean achievement scores of male and female students in Financial Accounting.

### Purpose of the Study

The main purpose of this study was to determine the effects of scaffolding teaching method on Business Education students' academic performance in Financial Accounting in Colleges of Education in South-West, Nigeria.

Specifically, the study determined:

1. Treatment effect of scaffolding method of teaching on academic performance of business education students in Financial Accounting in Colleges of Education, South-West Nigeria.
2. Gender effect on the academic performance of business education students taught Financial Accounting using scaffolding teaching method in Colleges of Education, South-West Nigeria.

### Research Questions

The following research questions were raised and answered to give direction to the study.

1. What is the treatment effect of scaffolding method of teaching on business education students' academic performance in Financial Accounting in Colleges of Education, South-West Nigeria?
2. What is the effect gender on the academic performance of business education students taught Financial Accounting using scaffolding teaching method in Colleges of Education, South-West Nigeria?

### Research Hypotheses

The following hypotheses were formulated and tested at 0.05 level of significance.

- Ho<sub>1</sub>: There is no significant treatment effect of Scaffolding method of teaching on the academic performance of business education students in Financial Accounting in Colleges of education.
- Ho<sub>2</sub>: There is no significant gender effect on the academic performance of students taught Financial Accounting using scaffolding teaching method in Colleges of Education.
- Ho<sub>3</sub>: There is no significant interaction effect of treatment (scaffolding) and gender on business education students' academic performance in Financial Accounting in Colleges of Education.

## II. METHODOLOGY

The research design employed for this study was pre-test, post-test and non-equivalent control group quasi-experimental research design with 2 x 2 factorial. Quasi-experimental design involves selecting groups upon which a variable is tested without any random pre-selection process (Akani, 2017). The population of the study consisted of all the NCE 2 Business Education full - time students totaling 2,355 during the 2018/2019 academic session in all the public Colleges of Education in South West, Nigeria while the sample for this study was made up of 449 NCE 2 Business Education students in 2018/2019 academic session from two public Colleges of Education in South West. The instrument used for data collection comprises of (a) Instructional tools which consisted of two instructional lesson plans prepared by the researcher on guided-discovery method, and lecture method were used for both experimental group and control group and (b) Financial Accounting Performance Test (FAPT) comprising of Pre-test Financial Accounting Performance Test (PREFAPT) and Post-test Financial Accounting Performance Test (POSTFAPT). The instrument was face and content validated by 5 experts from the Faculty of Education Kwara State University, Malete, their suggestions and corrections were incorporated into the final draft used for this study. To determine the reliability of the instruments, a test re-test method was employed on 20 business education students of Adeyemi College of Education, Ondo who were not part of the population but having the same characteristics. The data were analysed using pearson product moment correlation formula which yielded a coefficient of 0.79. A pre-experimental orientation was organized for the research assistants in the sampled institutions to acquaint them of the procedures to be followed after which a pre-test was administered on all the NCE 2 Business Education students in the intact classes of the purposively selected institutions were subjected to pre-test titled "Pre Financial Accounting Performance Test (PreFAPT) in order to obtain the pre-test for the study. After the pre-test, 5 weeks treatment was given to the groups using appropriate methods with the lesson plans, the post-test was administered after the completion of the lesson and data collected were analysed using mean and standard deviation to answer the research questions while ANCOVA was used to analysed the null hypotheses at 0.05 level of significance. Extraneous variable that could affect or influence the result of the experimental study was considered and mechanism of control was put in place through statistical techniques.

### Results

#### Research Question One

What is the treatment effect of scaffolding method of teaching on business education students' academic performance in financial accounting in colleges of education, South-West Nigeria?

**Table 1: Mean and standard deviation of pre-test and post-test performance score of students taught financial accounting using scaffolding and lecture methods of teaching**

| Group | N | Pre-test | Post-test | Mean Difference |
|-------|---|----------|-----------|-----------------|
|-------|---|----------|-----------|-----------------|

|                                      |     | Mean  | SD   | Mean  | SD   |              |
|--------------------------------------|-----|-------|------|-------|------|--------------|
| Experimental Group Two (Scaffolding) | 146 | 20.14 | 5.66 | 74.65 | 8.16 | <b>54.51</b> |
| Control Group (Lecture Method)       | 303 | 22.85 | 5.22 | 52.69 | 5.10 | <b>29.84</b> |
| Mean & Standard Difference           |     | 2.71  | 0.44 | 21.96 | 3.06 |              |

**Source: Field Experiment 2020**

The result presented in Table 1 shows the mean and standard deviation scores (mean = 20.14; SD = 5.66) and (mean = 74.65; SD = 8.16) for pre-test and post-test respectively, for Business Education students taught accounting using scaffolding method of teaching. This gave a mean difference of 54.51. The Table also shows the mean scores (mean = 22.85; SD = 5.22) and (mean = 52.69; SD = 5.10) for pre-test and post-test, respectively for Business Education students taught financial accounting using lecture method (control group). This gave a mean difference of 29.84. The mean difference of the performance of students in experimental group two (scaffolding) (47.98) is greater than the mean difference of students in control group (Lecture method) (29.84). Also, the direct comparison of the posttest means showed that the students in experimental group two performed better than their counterparts in control group (21.96). This implies that scaffolding method of teaching is effective in improving the academic performance in financial accounting in colleges of education.

**Research Question two**

What is the effect gender on the academic performance of business education students taught financial accounting using scaffolding teaching method in colleges of education, South-West Nigeria?

**Table 2: Mean and Standard Deviation of male and female of students taught financial accounting with scaffolding method of teaching**

| Gender                     | N   | Mean  | SD   |
|----------------------------|-----|-------|------|
| Male                       | 20  | 70.90 | 9.39 |
| Female                     | 126 | 70.25 | 9.82 |
| Mean & Standard Difference |     | 0.65  | 0.43 |

Source: Field Experiment 2020

The data presented in the Table 2 shows that male students taught financial accounting with scaffolding teaching method had a posttest mean score and standard deviation (Mean= 70.90; SD = 9.39). While, the female students had a posttest mean score and standard deviation (Mean= 70.25; SD = 9.82). This gave a mean difference 0.65 between male and female students. The low standard deviation value of 0.43 indicates that there is low variability in their mean scores. The result shows that both male and female students taught financial accounting with scaffolding teaching method performed alike. ( $\bar{X}_{\text{male}} = 70.90$ ;  $\bar{X}_{\text{female}} = 70.25$ ). Hence, there was a similar effect attributed to gender on the performance of students taught Financial Accounting with scaffolding teaching method in Colleges of Education.

H<sub>01</sub>: There is no significant treatment effect of Scaffolding method of teaching on the academic performance of business education students in financial accounting in colleges of education.

**Table 3: Summary of Analysis of Covariance (ANCOVA) for Test of Significance of main effect treatment of Scaffolding method on academic performance of students in financial accounting**

| Source           | Type III Sum of Squares | df | Mean Square | F         | Sig. |
|------------------|-------------------------|----|-------------|-----------|------|
| Corrected Model  | 47847.668               | 3  | 15949.223   | 414.001   | .000 |
| Intercept        | 812624.371              | 1  | 812624.371  | 21093.623 | .000 |
| Pretest          | 5688.249                | 28 | 203.152     | 12.183    | .000 |
| Treatment        | 21558.319               | 1  | 21558.319   | 559.598   | .000 |
| Gender           | 277.646                 | 1  | 277.646     | 7.207     | .008 |
| Treatment*gender | 210.562                 | 1  | 210.562     | 5.466     | .090 |

|                 |             |     |        |
|-----------------|-------------|-----|--------|
| Error           | 17143.468   | 445 | 38.525 |
| Total           | 1672284.000 | 449 |        |
| Corrected Total | 64991.136   | 448 |        |

a. R Squared = .736 (Adjusted R Squared = .734)

Source: Field experiment 2020

The data presented in Table 3 shows F-calculated values for effects of treatment of scaffolding teaching method on academic performance of students in Financial Accounting. The Table shows that there was significant main effect of treatment of scaffolding method on academic performance of students in Financial Accounting ( $F = 559.598$ ;  $P = 0.000$ ). Hence, the null hypothesis that stated that there is no significant effect of Scaffolding method of teaching on the academic performance of Business Education students in Financial Accounting in colleges of education, South-West Nigeria was therefore rejected. This implies that teaching with Scaffolding method has positive effect on the academic performance of students in Financial Accounting. This means that the effect observed are due to the main treatment given to students.

**Table 4: Estimated marginal means of both the treatment and control groups**

| Groups             | Mean   | Std. Error |
|--------------------|--------|------------|
| Scaffolding method | 74.650 | 0.747      |
| Lecture method     | 52.690 | 0.437      |

Source: Field experiment 2020

The data in Table 4 shows estimated marginal means for two groups, i.e the adjusted mean after the covariance. The Table reveals that the participants in treatment group (Scaffolding method) performed better than their counterparts in control group (Lecture method) because they had the highest adjusted post mean score (mean = 74.650) as against the adjusted posttest mean score of the control group (mean = 52.690). The implication here is that teaching with Scaffolding method is effective for improving the academic performance of students in Financial Accounting.

$H_02$ : There is no significant gender effect on the academic performance of students taught Financial Accounting using scaffolding teaching method in Colleges of Education.

**Table 5: Summary of Analysis of Covariance (ANCOVA) for Test of Significance of main effect treatment of Scaffolding method on academic performance of students in financial accounting**

| Source           | Type III Sum of Squares | df  | Mean Square | F         | Sig. |
|------------------|-------------------------|-----|-------------|-----------|------|
| Corrected Model  | 47847.668               | 3   | 15949.223   | 414.001   | .000 |
| Intercept        | 812624.371              | 1   | 812624.371  | 21093.623 | .000 |
| Pretest          | 5688.249                | 28  | 203.152     | 12.183    | .000 |
| Treatment        | 21558.319               | 1   | 21558.319   | 559.598   | .000 |
| Gender           | 277.646                 | 1   | 277.646     | 7.207     | .208 |
| Treatment*gender | 210.562                 | 1   | 210.562     | 5.466     | .090 |
| Error            | 17143.468               | 445 | 38.525      |           |      |
| Total            | 1672284.000             | 449 |             |           |      |
| Corrected Total  | 64991.136               | 448 |             |           |      |

a. R Squared = .736 (Adjusted R Squared = .734)

Source: Field experiment, 2020

The data presented in Table 5 shows F-calculated values for effect of gender on students' academic performance taught Financial Accounting using scaffolding method. The Table shows that there was no significant gender effect on the academic performance of students taught Financial Accounting using scaffolding teaching method ( $F_{(1,448)} = 7.207$ ;  $P = 0.208$ ). Hence, the null hypothesis that stated that there is no significant gender effect on the academic performance of students taught financial accounting using scaffolding teaching method in Colleges of Education, South-West Nigeria was therefore not rejected. This implies that gender has no effect on the academic performance of students in Financial Accounting.

**Table 6: Estimated marginal means of gender in experimental group two**

| Treatment group | Gender | N   | Mean  | Std. Deviation |
|-----------------|--------|-----|-------|----------------|
| Scaffolding     | Male   | 20  | 70.90 | 9.39           |
|                 | Female | 126 | 70.25 | 9.82           |
|                 | Total  | 146 |       |                |

Source: Field experiment 2020

The result in Table 6 reveals estimated marginal means of gender in the groups. The Table shows that both male and female students taught Financial Accounting using scaffolding method had similar scores. This implies that both male and female students performed alike under scaffolding.

H<sub>03</sub>: There is no significant interaction effect of treatment (scaffolding) and gender on business education students' academic performance in financial accounting in colleges of education.

**Table 7: Summary of Analysis of Covariance (ANCOVA) for Test of Significance of interaction effect of treatment and Gender on academic performance of students taught financial accounting with scaffolding teaching method**

| Source           | Type III Sum of Squares | Df  | Mean Square | F         | Sig. |
|------------------|-------------------------|-----|-------------|-----------|------|
| Corrected Model  | 47847.668               | 3   | 15949.223   | 414.001   | .000 |
| Intercept        | 812624.371              | 1   | 812624.371  | 21093.623 | .000 |
| Pretest          | 5688.249                | 28  | 203.152     | 12.183    | .000 |
| Treatment        | 21558.319               | 1   | 21558.319   | 559.598   | .000 |
| Gender           | 277.646                 | 1   | 277.646     | 7.207     | .208 |
| Treatment*gender | 210.562                 | 1   | 210.562     | 5.466     | .090 |
| Error            | 17143.468               | 445 | 38.525      |           |      |
| Total            | 1672284.000             | 449 |             |           |      |
| Corrected Total  | 64991.136               | 448 |             |           |      |

a. R Squared = .736 (Adjusted R Squared = .734)

Source: Field experiment 2020

The data presented in Table 7 shows F-calculated value for interaction effect of treatment (scaffolding) and gender on Business Education students' academic performance in Financial Accounting. The Table shows that there was no significant interaction effect of treatment of scaffolding method and gender on academic performance of students in Financial Accounting (F= 5.466; P = 0.090). Hence, the null hypothesis seven was not rejected.

### III. DISCUSSION

The study in research question one determined the treatment effect of scaffolding method of teaching on Business Education students' academic performance in Financial Accounting in Colleges of Education and it was found out that scaffolding method of teaching is effective in improving the academic performance of Business Education students in Colleges of Education. The null hypothesis was rejected which implies that teaching with scaffolding method has positive and significant effect on the academic performance of students in Financial Accounting, hence, the effect observed was due to the main treatment (scaffolding method) given to the students. This finding agreed with in agreement with Azih and Nwosu (2017) that instructional scaffolding approach of teaching Financial Accounting is better than the conventional method in improving students' achievement in Financial Accounting. The finding was also in agreement with the study of Raymond (2000) that a teacher should provide supports to facilitate effective teaching and learning and to facilitate students' ability to build on prior knowledge and internalise new information which is effective in improving students' psychomotor achievement. This finding shows that scaffolding is more effective than guided-discovery as it enhanced active learning and encouraged better academic performance in Financial Accounting by Business Education students in Colleges of Education.

The study in research question two determined the effect of gender on the academic performance of business education students taught Financial Accounting using scaffolding teaching method in Colleges of Education. It was found that there was a similar effect attributed to gender on the performance of students taught Financial Accounting with scaffolding teaching method in Colleges of Education. The null hypothesis two was not rejected. This implies that gender has no effect on the academic performance of students in Financial Accounting. Both male and female students were found to perform alike in Financial Accounting under scaffolding method. The finding of this study disagreed with Dayiogulu and Turut-Asik (2004) that gender is associated with academic performance and that females are increasingly outperforming males even in subjects which were traditionally dominated by males. The study also contradicted Farooq, Chaudry, Shafiq and Berhanu (2011) and Voyer and Voyer (2014) that female students performed better than their male counterparts. The finding of the study was however disagreed with Doris, O'neill and Sweetman (2012), Oluwagbohunmi (2014) that male students performed better compared to their female counterparts with a statistically significant result. Leticia (2016) also reported that there was significant difference in the performance of students in Financial Accounting as male students performed better than female students with statistically significant result.

The finding of the study in hypothesis three determined the interaction effect of treatment (scaffolding) and gender on business education students' academic performance in Financial Accounting in Colleges of Education and it was found that there was no significant interaction effect of treatment (Scaffolding method) and gender on academic performance of students in Financial Accounting, hence, the hypothesis was not rejected. The finding of the study agreed with Ejekwu and Inyon(2019) that mean performance scores of male and female taught with scaffolding instructional strategies does not differ significantly. Akanmu and Fajemidagba (2013) also reported that male and female students benefitted equally when exposed to scaffolding. Azih and Nwosu (2011) equally observed that both male and female students performed well having been exposed to treatment effect under the same condition. This means that both gender benefitted equally from scaffolding instructional approach. Meanwhile the finding disagreed with the findings of Owenbiugie and Iyoha (2017) who reported that female students taught Financial Accounting using scaffolding teaching method outperformed their male counterparts. Mankumari and Ajay (2017) also found a significant association between student's gender and their academic performance and that this significant association indicated that female students outperformed male students.

#### IV. CONCLUSION

The finding of the study showed that scaffolding methods of teaching had significant and positive effect on students' academic performance in financial accounting. The study also concluded that gender has no significant interaction effect on the academic performance of business education students in Financial Accounting. Thus, the methods are gender friendly, not biased and equally effective in Financial Accounting instructional delivery as students enjoyed equal participation and benefitted equally.

#### Recommendations

Based on the findings, the following recommendations are made:

1. Business educators in Colleges of Education should use scaffolding teaching method in teaching Financial Accounting to improve students' academic performance.
2. Scaffolding method of teaching should be used in teaching Financial Accounting to both male and female Business Education students in Colleges of Education since the teaching method was capable of enhancing their academic performance irrespective of gender.

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