



CORRELATION OF TEACHERS' CONFIDENCE AND TEACHING TECHNIQUES TO ACCOUNTING INTEREST OF STUDENTS

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Abstract

As accounting profession becomes significantly popular and highly in-demand today, many students have shown interest to become an accountant. The College of Accounting Education of the University of Mindanao, through its open education philosophy, caters to thousands of students who dream of becoming an accounting professional yet only few survive and be able to graduate due to difficult academic requirements and stringent retention policy. The purpose of this study was to determine the statistical relationship of teacher's confidence and teaching techniques to student's accounting interest. The study used a descriptive-correlation design and survey method as means to gathering relevant data. One hundred students, both accountancy and accounting technology, of the University of Mindanao were selected through cluster sampling technique to participate in the research. With a .05 level of significance, the statistical tools employed were the mean and Pearson-r. The study revealed that the teacher's confidence has negligible relationship to the accounting interest of students, while the teacher's teaching techniques showed statistical correlation to student accounting interest.

Keywords: Education, accounting, self-confidence, teaching technique, accounting interest, correlation, Pearson-r

Introduction

One element that makes student succeed and survived in their chosen profession is their passion and interest towards it. Most teachers pay attention to their students' generic characteristics and needs and respond into it universally. Only very few teachers who religiously plan their instruction and course content so to address the ever-changing and differences in the readiness, interest and learning profile of the students (Tomlison & Imbeau, 2010). To establish good and harmonious relationship between a teacher and a student, there must be a strong, highly-visible supportive learning environment that a student can comfortably adopt and live with. Students also need effective instructional methods that can optimize learning and secure them of a conducive classroom setting (Jones V. & Jones L. 2004).

An efficient and effective teacher serves as an inspiration and provides great influence to students. This influence can be manifested through the student's learning behaviour and classroom performance. It can be reflected by the amount of hardwork, enthusiasm and commitment put into by the students towards their course, on their dream of becoming an accounting professional and their attitude and response during challenging academic situations. This attitude though can best be nurtured through well-managed classroom environment. However, a poor classroom management can derail

student's passion to learning. It can also affect student's classroom performance and could compromise the overall learning experience of the students (Gordon, 2001). Cole and Barber (2003) however, posited that seeing teachers as role model or having good techniques in teaching or even possess a desirable confidence level, bears no meaning and significance to the academic interest and choice of the students. With the contrasting propositions of Gordon (2001) and Cole and Barber (2003), the researchers explored how teacher's confidence and teaching techniques are associated with and can impact the student's interest in learning and enduring accounting in the context of the University of Mindanao. The study measured the student's interest in accounting in terms of: a. active learning strategy; b. self-efficacy and c. performance goal. At .05 level of significance, the null hypothesis tested was, there a significant relationship between teacher's confidence and teaching techniques on student accounting interest. The result of the study becomes a rich and relevant input in the formulation and strengthening of policy and programs that geared toward teacher effectiveness and student high performance, thus improve the cohort rate of the accountancy program.

In the book entitled "Handbook of Classroom Management: Research Practice and Contemporary Issues", Evertson and Weinstein (2006) characterized classroom management as an action that a teacher needs to apply in order to create an environment that supports and facilitates academic and social-emotional learning. First, a teacher must show care to his or her students' classroom performance and must remain connected to them. Second, instructions must be clear and organized for a student to understand. Third, group activities must be done to encourage student engagement in academic tasks. Fourth, he or she must recognize students' skills and self-regulation. Lastly, he or she must employ appropriate intervention to help behavioural problems of students. Kauchak and Eggen (2008) emphasized that productive use of time is even crucial to achieve optimal learning and achievement of learning goals. Likewise, to effect an effective classroom management, a teacher has to maintain a more efficient, interactive and smooth classroom delivery (Brophy, 2006; Lewis, 2006).

Classroom management is an action made by a teacher to maintain the orderliness and keep it conducive for learning (Magableh & Hawamdeh, 2007). Ben (2006) accentuated that classroom management is an essential tool to an effective instruction. Teacher can only be successful if he or she can maintain classroom discipline and sound learning environment which then bring forth high student achievement in the class, in the campus and off to the community (Raptakis, 2005). Meanwhile, Gootman (2008) posited that classroom management is highly dependent upon the teacher's self-confidence and capacity to teach and impose discipline. With a self-assured teacher and sympathetic authority, students are motivated to perform well and transform the classroom into interactive, well-behaved and self-directed learners. Fundamentally, a multifaceted classroom task that a teacher needs to master is to build an effective classroom environment for his/her students. This task includes getting the attention and heart of students through personal interactions. And from these interactions, relationship is built that may result to fewer classroom problems and better academic performance. It is in the classroom where teachers need to demonstrate confidence and authority not just in teaching the course but also in classroom management (Decker, Dona & Christenson, 2007).

Theoretical and Conceptual Framework

This research was anchored on the proposition of Drecker, Dona and Christenson (2007) that academic performance is a function of positive classroom management, student motivational tools and learning facilitators', like teachers and mentors, influence. Teachers serve as the students' channel to achieve meaningful and successful learning. Teachers with high level of confidence, competency and diligence in providing tricky situational problems in the classroom enhance students' learning efficacy (Gordon, 2001)

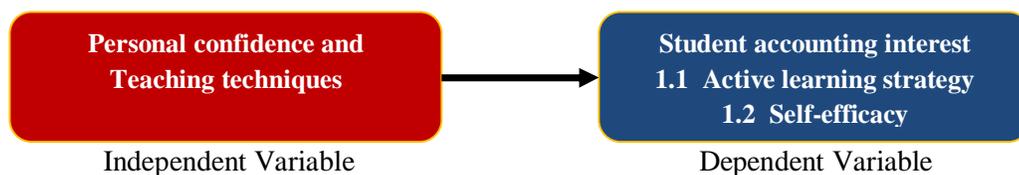


Figure 1. Conceptual Framework of the Study

Presented in Figure 1 is the conceptual framework showing the variables of the study. The independent variables are personal confidence and teaching techniques. The dependent variable is the student accounting interest with measures: active learning strategy, self-efficacy and performance goal.

Methodology

The paper employed the descriptive-correlation as research design. This method is designed to determine the relationship between two or more variables and explored their implication for causality (cause and effect). In this study, the level of teachers' confidence and teaching techniques were correlated to students' accounting interest. The researchers selected 100 senior accounting and accounting technology students of the University of Mindanao as research respondents through cluster sampling technique. The researchers adopted the survey questionnaire of Gabunada (2013). The questionnaire is divided into two parts. The first part aims to measure the level of teacher's confidence and teaching techniques. The second part intends to gather information on the level of accounting interest of the respondents. The level of accounting interest has three indicators: a. active learning strategy; b. self-efficacy and; c. performance goal. The researchers ensured that proper protocol was followed in gathering relevant data from asking permission to appropriate authorities to administration of survey instruments to tabulation and analysis of the data. In this study, the statistical tools used in interpreting and analyzing the data were: Mean and Pearson r. The mean was used to describe the level of the independent variable (confidence and teaching techniques) and dependent variable (accounting interest). The Pearson r was used to determine the statistical significance of the relationship between the independent and dependent variable.

Data Interpretation

Range of Means	Descriptive Level	Interpretation
4.20-5.00	Very High	Professor's confidence and teaching technique are very influential to the student's accounting interest
3.40-4.19	High	Professor's confidence and teaching technique are influential to the student's accounting interest
2.60-3.39	Moderate	Professor's confidence and teaching technique are moderately influential to the student's accounting interest
1.80-2.59	Low	Professor's confidence and teaching technique are less influential to the student's accounting interest
1.00-1.79	Very Low	Professor's confidence and teaching technique are not influential to the student's accounting interest

Basis of Data Interpretation

Correlation Coefficient Value	Description
$\pm 0.91 - \pm 1$	Very High Relationship to Perfect Relationship
$\pm 0.71 - \pm 0.90$	High Relationship
$\pm 0.41 - \pm 0.70$	Moderate Relationship
$\pm 0.21 - \pm 0.40$	Slight Relationship
$0 - \pm 0.20$	Negligible Relationship

Results and Discussion

As shown in Table 1, the overall level of teachers' confidence and teaching techniques were observed to be high (mean= 3.44 and 3.74, respectively). The result suggests that the accounting teachers of the College of Accounting Education in the University of Mindanao are equipped with the right knowledge, skills and self-confidence to transfer their knowledge to students and be able to manage the class competently. Meador (2014) cited that having confidence will help teachers and mentors improve their worth and effectiveness in the class.

Table 1 Level of Teacher’s Confidence and Teaching Techniques

Item Statements	Mean	Descriptive Level
<i>Teacher’s Confidence</i>		
Confidence in managing the class	3.53	High
Confidence in handling classroom problems	3.43	High
Confidence in developing the emotional, social and problem-solving skills of students	3.37	High
Overall Mean	3.44	High
<i>Teaching Techniques</i>		
Techniques that encourage student participation	4.34	Very High
Techniques that set up problem-solving scenarios	4.27	Very High
Techniques that provide clear and understandable learning direction	4.19	High
Techniques that evaluate student progress	4.06	High
Techniques that acknowledge student’s effort	4.05	High
Techniques that are friendly and comprehensible	3.49	High
Techniques that relate lessons to real life	3.33	Moderate
Techniques that enhance analytical skills	3.25	Moderate
Techniques that use persistent coaching strategy	3.25	Moderate
Techniques that present lesson in an organized manner	3.20	Moderate
Overall Mean	3.74	High

Confidence makes a person excel in the place that he or she is in. It is something that a person cannot fake and something that all people can acquire and develop. Having confidence will help teachers improve their self-worth and effectiveness in the class and it is the key component for their success in teaching. While teachers need to be equipped with knowledge and skills on what they are going to deliver, having the right amount of confidence will help them transfer these knowledge to students more effectively (Meador, 2014).

Meanwhile, the result on the level of teachers’ teaching techniques implies that UM accounting teachers apply various teaching methodologies and approaches that help students become more interested and determined to learn and advance in all accounting subjects. Schmackel (2008) postulated that as the professor becomes more productive in classroom management, he or she will maintain the interest of his or her students. Classroom management becomes more productive when teachers exert more effort to sustaining the interest of their students through application of varied teaching strategies. They may use effective, collaborative learning-teaching methods apart from the traditional lecture.

Table 2 Level of Interest on Accounting

Item Statements	Mean	Descriptive Level
Active Learning Strategy		
When I make mistake, I always ask my professor because he is confident enough in coaching me.	4.42	Very High
When learning new accounting concept, I attempt to understand it because my professor is confident enough and relates lesson to real life.	4.28	Very High
When I do not understand the accounting concept, I would discuss it to my professor since he has the ability to manage classroom problems and is approachable.	3.98	High
Total Mean	4.23	Very High
Teaching Technique		
Whether the Accounting content is difficult or easy I am sure that I can understand it because my professor gives problem solving strategy for my convenience.	3.67	High
I am confident about understanding difficult accounting concept because my professor set up problem solving activities that will serve as a practice to my learning.	3.51	High
I am sure that I can do well on Accounting tests because my professor presents it in an organize manner.	3.42	High
When Accounting exercises, are too difficult, I only do the easy parts since my professor still acknowledge my effort.	3.18	Moderate
During accounting exercises, I prefer to ask other people for the answer rather than to think for myself	2.77	Moderate
No matter, how much effort I put in, I cannot understand accounting lessons even if my professor had presented it in an organize manner.	2.31	Low
Total Mean	3.14	Moderate
Performance Goal		
I am always present in accounting subjects to get high grades since my professor evaluates my progress	3.42	High
I am always studying accounting subjects so that I can achieve better performance than others.	3.09	Moderate
I participate in accounting subjects so that my professor acknowledges my efforts.	2.20	Low
Total Mean	2.69	Moderate

Based on the results as presented in Table 2, the level of interest in accounting among respondents was recorded very high (mean=4.23) for active learning strategy; moderate (mean= 3.14) for self-efficacy; and moderate (mean=2.69) for performance goal. The data implies that in the aspect of active learning strategy, the respondents were very interested in learning accounting that they wanted to understand the concepts and how problems are solved. Heppner (2007) stated that active learning strategy is a means to enhance and even strengthen the knowledge and skills gained by the learners. He, further, described it as one method that a teacher can employ in order to encourage class participation. It can be done through giving group, collaborative activities. It can be used to introduce a topic or to validate student learning. It can even serve as a way to enhance student skill, develop mastery of the lesson and can boost student self-efficacy and confidence.

Similarly, on self-efficacy criterion, the respondents positively responded to most of the items included in the instrument which means that student’s belief in their ability to do certain task is greatly influenced by their interest in learning the course. This further implies that the respondents were motivated and determined to perform well when they have the confidence about their knowledge and on how they fully understand the concept. Margolis and McCabe (2006) said that the higher the self-efficacy of a person, the higher his or her capability to achieve his or her goal in life. Self-

efficacy as defined by Margolis and McCabe (2006) is the credence of a person’s competence to do or achieve a desired goal. Students with strong sense of efficacy are more likely to accept exigent tasks which boost their determination to exert more effort and attain a certain goal. On the contrary, students with poor self-efficacy are vulnerable to low aspiration and mediocrity and may result to poor academic performance.

On the measure performance goal, the results illustrated that the respondents’ motivation to participate and perform in the classroom is personal –that is for their own good. It was their desire and passion to reach their goals in life and become a professional accountant that propel them to remain interested and committed to learning and performing. Mackenzie (2007) accentuated that performance goal is any personal, short-range objective set by a person for a specific task. It is controlled by an individual and cannot be affected by the performance of others. It can be used to observe one’s progress in attaining desired outcome.

Table 3 Correlation of Teacher’s Confidence and Teaching Techniques on Student Accounting Interest

Independent Variable	Dependent Variable	Pearson r	Interpretation	F-value	Decision Ho
Teacher’s Confidence	Active Learning Strategy	0.18	Negligible Relationship	0.59	Accept
	Self-efficacy	0.15	Negligible Relationship	0.67	
	Performance Goal	0.07	Negligible Relationship	0.88	
Teaching Technique	Active Learning Strategy	0.47	Moderate Relationship	0.03	Reject
	Self-efficacy	0.52	Moderate Relationship	0.00	
	Performance Goal	0.33	Slight Relationship	0.01	

Table 3 illustrates that the teacher’s confidence has no significant relationship with the respondents’ interest towards accounting, thus the null hypothesis was accepted. This suggests that there was no statistical association that was drawn between how a teacher exudes confidence in the class and the attitude of students towards accounting. This further means that for this class of respondents, sense of appreciation and passion for accounting is never influenced by their teacher’s poise and self-assurance. These findings contradicted Meador (2014) who theorized that the confidence of a teacher is significantly influential to student’s attitude and appreciation towards a course and can translate to effective transfer of knowledge to students.

Conversely, the researchers found out that the teacher’s teaching techniques posted a significant relationship and was influential to the respondent’s level of interest towards accounting, thus the null hypothesis was rejected. The results suggest that it is the style of instruction that contributes to the interest of the students towards a particular course. The result of the study corroborated Schmackel (2008) in his proposition that for teachers to achieve and maintain student’s interest towards a course or specific task, they need to apply various techniques so to make instruction more relevant, effective, exciting and meaningful for the learners. In addition, McCarthy (2009) noted that once a teacher remains monotonous and boring in a learning environment, does not strategize in imparting lessons and is very lax in providing feedback to his or her students’ progress, students would likely become frustrated, passive and mediocre to learn which can translate to less concentration, unproductive education and poor and performance or worst resort to dropping out.

Conclusion

Based on the foregoing results and findings, the researchers found out that student concentration and interest to learn and endure accounting is statistically influenced by the teacher’s teaching techniques. The teacher’s confidence, however, showed to have negligible relationship to student interest in studying accounting. This finding challenge teachers, mentors and coaches to be creative and dynamic and employ various methods in presenting topics and lessons to students and

learners. Essentially, teaching approaches must be designed and tailored based on the students' learning dynamics, concentration, capacity and interest.

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