

EFFECTS OF ELECTRONIC MEDIA-BASED INSTRUCTIONS ON STUDENTS' ACADEMIC PERFORMANCE IN FINANCIAL ACCOUNTING IN FEDERAL COLLEGE OF EDUCATION, KANO, NIGERIA

BY

**Auwal Said Mahmoud: Department of Business Education, School of Vocational and Technical Education, Sa'adatu Rimi College of Education, Kumbotso,
E-mail:auwalsaidmahmoud@gmail.com, auwalsaidmahmoud@yahoo.com,**

Musa Magaji: Directorate Examination and Records, Sa'adatu Rimi College of Education, Kumbotso, E-mail: musamagaji@gmail.com

&

**Umar Sulaiman Gwarzo: Academic Division, Sa'adatu Rimi College of Education, Kumbotso,
E-mail:umarsulaimangwarzo@gmail.com**

Abstract

This study focused on the Effects of Electronic Media Based Instructions on students' academic performance in Financial Accounting in Federal College of Education, Kano Nigeria. Two research questions were answered and two null hypotheses were tested. This study used quasi-experimental design. The population is (143); made up of financial accounting students in Federal College of Education Kano. One hundred and forty-three (143) students serve as a sample size of the study that was randomly selected from the Department of Business Education in Federal College of Education Kano. The instrument used for data collection was Financial Accounting Achievement Test designed by the researcher. The instrument was vetted by four experts in research. Pilot study was conducted at Federal College of Education Bichi and data collected from the pilot study were subjected to statistical analysis using Spearman Rank Order Correlation. The reliability coefficient obtained was 0.87. The research questions were answered using mean and standard deviation. The independent t-test was used in testing all the null hypotheses at 0.05 level of significance. The analysis of the data yielded the effects on the use of electronic media had significance on students' academic performance in teaching financial accounting in Federal College of Education Kano. On the basis of the findings the research concluded that the electronic media-based instructions are the appropriate method to be used in teaching financial accounting for the improvement of students' academic performance, it will enable them to have good grades which will make them and their parents proud. The researcher made some recommendations which include Electronic Media should be used in teaching financial accounting in Federal Colleges of Education for the improvement of academic performance of students.

Keywords: Academic performance Based-instruction, Electronic media, Financial Accounting

Introduction

Electronic media allude to the different sorts of media like TV, radio, PC, films, strips, recording device, tape players, video, and recorder among others that are utilised by educators in the instructing cycle, to affect subjective information, abilities, and perspectives to the students of essential, post-essential, just as tertiary establishments. This is in accordance with the situation of Ahmad (2019) who saw that electronic media are those materials that are utilised by instructors or speakers while educating in the class to show the ideas or thoughts of subject or theme to the students to improve their exhibition which incorporates TV, tape, Personal Computer, video recorder, player and movies by the utilisation of Personal Computer helped to learn. Personal Computer helped learning is a dynamic and intelligent instructive technique that helps, directs and improves students perusing, composing and number juggling abilities in acquiring financial accounting. The electronic media are intended to suit the students' necessities by utilising the Personal Computers or getting one-on-one help either normal week after week or incidentally to improve the scholarly exhibition of students. This will help and improve the level of students' scholastic exhibition in any subject of study, for example, financial accounting that manages the arrangement and introduction of information to upgrade students' scholarly presentation (Arshom, 2014). In addition, Hudii and Faroud (2019) who believed that the scholastic execution of students in financial accounting could be a consequence of a few elements, remembering the degree of inspiration and consolation for their investigation of financial accounting subjects.

Financial accounting in the field of financial accounting that manages the readiness and introduction of fiscal summaries to outer clients to settle on proper choices and advise financial exercises. The outside clients of financial accounting incorporate investors, providers, brokers, workers, government offices, proprietors, investors, etc. This is in line with the position of Abdullahi (2019) who characterised financial accounting as a particular space of study that manages business realities, business understanding, monetary arrangement, business mentalities and appreciations important to comprehend and conform to the financial and social organisations called "business" Financial accounting alludes to as a course of study by the students to be offered in the school, for example, Federal College of Education for the reason the students to have essential information, abilities, and mentalities of financial accounting that will help and lead the students to handle monetary difficulties that may come during or after graduation of their investigations in Federal College of Education, Kano Nigeria.

Federal College of Education alludes to an Institution of Federation in Nigeria, which arranges and plans Nigeria Certificate in Education (N.C.E) to instruct and prepare the students to have a base capability of educating, at essential and junior auxiliary school levels. NCE Program in Federal College of Education is separated into three equivalent parts, These days' students' scholarly exhibition is deteriorating particularly at N.C.E. II in financial accounting as seen by numerous essayists like Akuezilo (2017) who expressed that settling for the easiest option by remunerating least exertion and accomplishment expecting less is unquestionably a transient technique, however one that will have negative long-haul outcomes. A more beneficial approach to deal with these worry issues is to lead observational exploration utilising powerful instructing techniques to decide how much these patterns will decidedly have an effect on the scholastic execution of Colleges of Education students and utilise the discoveries of these investigations to improve our scholarly projects.

Akuezilo (2017) said that there were worries across Nigeria about the general levels of educators' fitness with the discernment being that; encouraging norms are deteriorating. Akuezilo (2017) saw that uncertified educators can't get ready students to get great testaments which will improve the level of students' scholastic presentation in any course of studies, particularly in a financial accounting course at Business Education Departments in State and Federal Colleges of Education, Northwest Geopolitical Zone, Nigeria. Every one of the factors examined so far establish the foundation to the investigation on the impacts of electronic media-put together guidelines with respect to students' exhibition in financial accounting at Federal College of Education, Kano State Nigeria.

Statement of the Problem

The presentation of electronic media in the training cycle upgrades and works with students' scholastic exhibition on the grounds that the students discover the instrument important and strong in accomplishing the ideal objectives. Electronic media are utilised to invigorate learning interests and bring students encounters to genuine circumstances. It has been seen by the specialist's involvement with showing financial accounting over the course of the year that the presentation of students particularly in financial accounting in the Federal College of Education, Kano State, Nigeria had been waning because of students' bad conduct, negative disposition towards the learning and fast reduction in students' scholarly exhibition because of the absence of offices and assets for powerful showing decrepit structures, deficient machines and hardware standard in type of electronic media which lead to the absence of arising advances required for the successful instructing measure. Horrible showing of students in financial accounting is brought about by the dominating utilisation of talk techniques just in showing financial accounting by most financial accounting speakers. This is in accordance with the perspective of Enwere and Enwere (2014) who thinks that the talk technique has the benefits of being less entrusting and takes into account a wide inclusion of the substance region inside a brief timeframe. Thus, it doesn't generally deliver positive results in numerous financial accounting students since it empowers repetition realisation which doesn't improve significant learning results that carry scholastic execution to the students.

Considering the difficulties presented by the electronic media, schools need adequate information to look up to the need to contribute in teaching students of financial accounting on the employments of electronic media-based guidelines with the goal that they can be used to improve the level of students' scholastic presentation. The previously mentioned are normal at all Federal College of Education in Kano State, Nigeria and are, accordingly, the issues this investigation looks to address.

Purpose of the Study

The significant target of this investigation was to discover the impacts of electronic media-put together with guidance with respect to students' scholastic exhibition in financial accounting in the College of Education Kano. The particular goals dependent on the extent of the investigation are to:

1. determine whether any distinction exists between the exhibition of students encouraged financial accounting utilising electronic media and that of those shown utilising address strategies in Federal College of Education, Kano.
2. establish whether any distinction exists between the exhibition of male and female students trained in financial accounting utilising electronic media in Federal College of Education, Kano.

Research Questions

There were two research questions as followed

1. What is the distinction between the presentation of students trained in financial accounting utilising electronic media and that of those shown utilising address techniques in Federal College of Education, Kano?
2. What is the contrast between the presentation of male and female students instructed in financial accounting utilising electronic media in the Federal College of Education, Kano?

Research Hypotheses

The accompanying invalid theories were hypothesised and tried at 0.05 degree of meaning of this examination:

1. There is no critical contrast between the exhibition of students trained in financial accounting utilising electronic media and that of those showed utilising the talk strategy in Federal College of Education Kano.
2. There is no critical contrast between the exhibition of male and female students trained in financial accounting utilising electronic media in Federal College of Education, Kano.

Literature Review

Concept of Electronic Media

Electronic media allude to media that are utilised in showing students as electronic or electromechanical energy for the end-client (crowd) to have evaluated the substance of the instructing interaction. The essential electronic media sources which are recognizable to the overall population are otherwise called video accounts, sound chronicles, sight and sound introduction, slide introduction CD-ROMS and online contact intentionally used to improve students' scholarly exhibition. Ahmad (2019) portrays electronic media as gadgets through which gathering of individuals cooperating in order to send data to a huge, heterogeneous, and unknown crowd; it is an interaction by which data starts from the source to the recipient having been altogether sifted and communicated by means of a channel to serve the user(s). The definition above uncovers that electronic media impart the data or messages to the end-user(s) by means of electronic media gadgets which are utilised for the improvement of training and the general public on the loose.

Nonetheless, electronic media might be either simple or computerised structures. Any gear utilised in the electronic correspondence measure (like TV, radio, phone, personal computer, game support, handheld gadget) may likewise be considered as electronic media gadgets that are utilised for improving students' scholastic presentation. In the event that the above idea is appropriately utilised while instructing by the instructors or teachers, it will improve the level of students' scholastic exhibition and the general public all in all (Mundy, Canterford, Hoq, Olds, Moreno-Betancur Sawyer, Kosola, and Patton, 2020). Mundy et al (2020) likewise see electronic media as the station that is utilised for the correspondence of data through mechanical gadgets utilised for delivering messages to the whole open, similar to radio, TV, magazine and so forth In light of the above definition, electronic media are the cycle whereby great data be it information, abilities and mentalities are conveyed to the clients of that data from the senders, particularly data identified with the students' improvement to overcome any issues between the guide and the crowd to upgrade the scholastic presentation of the students to help the general public and schooling as a rule.

Ahmad (2019) portrays electronic media as the interaction of transmission for compelling stockpiling of data through media that exploit electronic innovation. These electronic media incorporate TV, radio, web, fax, CD-ROMS, DVD and some other medium that requires power or computerised encoding of data by

the utilisation of Personal Computer helped to learn through the way toward assisting the students with advocating the truth of an article in the instructing circumstance. Ahmad (2019) communicates electronic media as things like radio, TV, and film that are utilised in the exertion of social affair data, grouping and breaking down the information to advice, teaching and engaging individuals with a perspective on settling on suitable choices. The above definition is critical to this examination to concentrate on the way that schooling using electronic media upgrades students' scholastic exhibition after great usage of electronic media by the lecturer(s) during the time spent educating. Ahmad (2019) believes that electronic media are the devices for a get-together, composting, preparing and scattering news and perspectives about society through electronic media gadgets like PC, projector, radio and TV among others to create schooling and society on the loose. The declarations above underscore the advantages of utilising electronic media during the time spent educating and learning circumstances for all classes of students using electronic media.

Electronic media allude to the media that are utilised while educating to impart fundamental data to the beneficiaries and they incorporate radio, TV, and satellite which are equipped for fundamental diversion and electronic media need power for the quick conveyance of messages across distances and to the majority that is topographically, socially, mentally, and genuinely isolated starting with one then onto the next. Electronic media are speedier than print media; the last sets aside more effort for large scale manufacturing and conveyance to a generally scattered populace (Hasan, 2016). This is in line with the students' academic performance.

Concept of Students Academic Performance:

Scholastic execution alludes to the capacity of students to score high evaluations in a test or assessment in the wake of educating has occurred by the expert educators or instructors by giving the students a test or assessment which they pass very well subsequent to showing the course like financial accounting. Scholastic execution as indicated by Olakumi (2017) alludes to the effective achievement of objectives or destinations in a specific branch of knowledge of study in a given school by the expert instructors utilising test or assessment. Scholarly execution, as indicated by Olakumi (2017) manages the students' examinations and how they adapt to or achieve various undertakings given to them by their instructors or teachers in a fixed time or scholastic year. Olakumi (2017) places scholarly execution as the fruitful achievement of objectives, specifically branches of knowledge like financial accounting. It is demonstrated as evaluations, marks, scores of spellbinding analyses.

In his commitment, Olakumi (2017) clarified that scholastic execution alludes to students' capacity to examine and recall realities and having the option to convey information verbally or on a recorded paper, this is in accordance with the situation of Norman (2014) who completed an investigation of elements prompting students' achievement in moderate financial accounting. Norman interest was to see whether factors like scholastic execution in different courses of study like age, sex, and essential language of correspondence can influence the scholarly exhibition of financial accounting students. Norman (2014) announced that the most genuinely critical elements which were identified with the scholarly presentation of students in different courses incorporate quite the basic financial accounting course. He likewise detailed that the male sex was not performing better compared to their female partners in learning basic financial accounting. The analyst, notwithstanding, detailed that the essential language of correspondence was a critical factor in students' scholastic exhibition in learning financial accounting. Olakumi (2017) clarified that an instructional plan is an interaction of orchestrating assets and techniques for the reason to welcome changes in learning results by the students. This is additionally in accordance with the impacts of electronic media-put together guidelines with respect to students' scholastic presentation in learning financial accounting because of the way that assets and methodology were utilised in this investigation for the improvement of students' scholarly exhibition in financial accounting. The most crucial data on improving scholastic execution tells that there are three natural impacts that are connected to levels of scholarly execution among students in learning financial accounting.

Concept of Financial Accounting

Financial accounting has been talked about by various writers and had a similar philosophy dependent on their definitions and some are as per the following: Financial accounting is a cycle by which information identifying with the financial exercises of an association is estimated, recorded, and imparted to the invested individuals with the end goal of examination and translation (Freedly, 2014). In an investigation, Longe and Kazeem (2017) found that the accompanying accounting abilities are needed for Financial

accounting students to have such Ability to keep exact monetary records; the Ability to comprehend methods of recording deal; Ability to be familiar with new patterns as respects to financial accounting parts in the business world; capacity to improve just as create fundamental abilities in maths business; capacity to be familiar with new patterns according to financial accounting ideas, shows, and practices: the capacity to get new and fitting procedures in financial accounting; capacity to deal with the different books of records; capacity to decipher monetary reports (Abdullahi, 2019).

The previously mentioned focuses would help the students of financial accounting to have the option to keep and keep up records of receipt and instalment made, for example, pay and use just as an asset report for the business at a given timeframe. Financial accounting students should be instructed on how to discover the expense of creation, benefit, and pace of turnover. (Longe and Kazeem, 2017) went on that successful instruction of financial accounting abilities should help financial accounting students to address the accompanying inquiries: Who are our clients and what amount do we owe? Who are our providers and what amount do we owe them? What amount have we paid our boss in compensation this month? Are our various lines of exercises productive? Would it be advisable for one the line of action to proceed or be stopped? What amount of capital is utilised? Is the benefit procured on the capital utilised sufficiently?

Financial accounting is an interaction of arranging data for detailing the inner undertakings of any business element to various Stakeholders toward the finish of a specific span. It is characterised as the language of business that can assume a crucial part in guaranteeing the trustworthiness of monetary data and proceeding with a business. As an order of study, financial accounting practice is profoundly constrained by financial accounting guidelines in a worldwide arrangement. As financial accounting turns into a worldwide order and practice of financial accounting is fit and lined up with the fluctuated needs of partners. It very well may be utilised as an instrument for guaranteeing great administration inside a helpful arrangement (Longe and Kazeem 2017).

Methodology

The design for this study was quasi-experimental design, which has a control and experimental group on a pre-test post-test plan. The researchers had no chance to randomise classes in Federal College of Education Kano State into halves through randomisation yet rather, it used to examine the entire class. This is in accordance with Jhangiani, Chiang, Cuttler and Leighton (2019) who was of the assessment that doing the entire class while directing test research is better compared to isolating or picking a few and leaves the leftover to have an all-out image of the respondents among the number of inhabitants in the investigation. The population for this examination is one hundred and 43 (143) male and female students. The students who offer financial accounting at N.C.E. II in the 2018/2019 meeting in the Departments of Business Education, in Federal College of Education Kano Nigeria, filled in as respondents of the investigation. There is an examination in light of the fact that the populace is minor by the scientist. The instrument of the examination is the principal instrument utilised for gathering information for this exploration is the Financial Accounting Achievement Test (FAAT). The FAAT test is additionally separated into halves, specifically pre-test and post-test individually. The pre-test is coordinated with seven target addresses which have four alternatives with one right answer in which the students are needed to pick the right choice to decide the current scholastic exhibition status of the students, the post-test then again is separated into two, for example, objective and paper questions. The students are to respond to fifteen target inquiries for the post-test and two exposition inquiries to answer one individually. The instrument was approved.

For the legitimacy of the instrument, four specialists in financial accounting Departments from Ahmadu Bello University Zaria and Bayero University Kano were provided with the instruments to assist the scientist with learning the substance and face legitimacy of the instrument. In view of this, their commitments were fused into the last duplicate. This is in accordance with the situation of Jhangiani, Chiang, Cuttler and Leighton (2019) who said that the instrument is legitimate when it is approved by the specialists and measures what should be estimated utilising a pilot study. A pilot study was directed by the specialist to distinguish questions that the respondents may discover are hard to react to, and furthermore to help improve and eliminate equivocal and humiliating choices for the respondents. The pilot investigation of this exploration was led at Federal College of Education Kontagora, Niger State with twenty students (20) who were chosen haphazardly and partitioned into halves. The Federal College of Education has basic attributes and highlights with the Federal Colleges of Education, in which the exploration was completed and the College doesn't fall inside the examination extent of the investigation

which is Federal Colleges of Education Kano. Ten target inquiries with one exposition question were printed out which has 1 imprint for every goal question. They were disseminated to the students of the Federal College of Education illuminate regarding pre-test and in the wake of denoting the test. The scientist directed the trial research study and gave the students of the College similar inquiries as post-test in order to recognize the impacts of electronic media-put together guidelines with respect to students' scholarly presentation in the educating cycle. The information was exposed to additional measurable investigation to decide the dependability of the instrument.

The information gathered from the pilot study was exposed to an unwavering quality test to decide the dependability, strength and consistency of the instrument for this investigation. The test-retest dependability was directed by overseeing the Financial Accounting Achievement test at Federal College of Education Kontagora Niger State utilising twenty students. The outcome was dissected utilising the Spearman Rank request relationship coefficient measurable instrument and the coefficient was 0.87 with scores of 23.20. This unwavering quality coefficient was positive and subsequently, the instrument was viewed as dependable and stable for the examination. This is in accordance with the assessment of Jhangiani, Chiang, Cuttler and Leighton (2019) who say the higher the relationship between the two estimations emphatically the higher the unwavering quality of the instrument.

A pre-test was given to the examined students to decide the current status of the students' scholastic presentation in financial accounting. The students who breeze through the assessment were gathered to choose the treatment and control bunch. The specialist ordered the students into control and test bunches individually. The scientist led a test research plan using planned exercise plans which were followed stringently as referenced in the exercise plan individually. Subsequent to leading the experimentation the students were given a post-test by the analyst to decide the impacts of electronic media-put together directions with respect to students' scholastic presentation in financial accounting. The test was conducted for one month.

The exploration questions were addressed utilising mean rating while the invalid theories were tried utilising a t-test to decide the contrast between the exhibitions of the students. Every one of the invalid speculations was tried at a 0.05 alpha degree of importance by the utilisation of a t-test. This is in accordance with the perspective of Jhangiani, Chiang, Cuttler and Leighton (2019) who say reject the invalid theories for parametric measurements when the determined worth is more prominent than the t-basic worth, taking everything into account. Choice Rule: Any mean of the examination inquiries from 40 or more was viewed as concur, beneath this was viewed as differ for the Null Hypotheses; in the event that t-calc is more prominent than t-basic, the invalid theory was dismissed else it was held.

Results

Question One: What is the distinction between the presentation of students instructed in financial accounting utilising electronic media and that of those shown utilising address techniques in the Federal College of Education Kano?

Table 1: Mean distinction between the exhibitions of students instructed financial accounting utilising electronic media and that of those showed utilising address strategy in Federal College of Education Kano

. Students of FCE Kano	N	DF	X	SD	XD	Remark
Students taught using electronic media	73	141	46.18	15,37	6.45	There is different in their performance
Students taught using lecture method	70		39.73	17.45		

Source (Field survey, 2022)

Table 1 uncovers that the mean of the students who were encouraged financial accounting utilising electronic media with 46.18 is more noteworthy than the individuals who were shown utilising the talk technique for educating with the reactions of 39.73 of the respondents. This implies that students who were shown utilising electronic media performed fundamentally better in the Federal College of Education Kano.

Question Two: What is the difference between the performance of male and female students taught in financial accounting using electronic media in the Federal College of Education, Kano?

Table 2: Mean contrasts between the exhibition of male and female students who trained in financial accounting utilising electronic media.

Students of FCE Kano	N	DF	X	SD	XD	Remark
Male Students	47		45.45	15,54	(2.11)	There is no difference performance
Female Students	26	141	47.56	15.25		

Source (Field survey, 2022)

Table 2 showed that the mean of male and female students trained in financial accounting utilising electronic media for the entire gathering is in front of concurred, because of the way that both of the students performed fundamentally better in the type of sexual orientation distinction. This implies that sex has no critical impact on students' scholarly presentation.

Test of Hypotheses

Hypothesis One: There is no significant difference between the performance of students taught financial accounting using electronic media and that of those taught using lecture methods in Federal College of Education Kano

Table 3: Test of difference between the performances of students taught financial accounting using electronic media and that of those taught using lecture method

Respondents	N	X	SD	Df	Alpha	P
Electronic Media	73	46.18	15.37		0.05	0.01
Lecture Method	70	39.73	17.45	141		

Source (Field survey, 2022)

Table 3 shows that, since the determined t-esteem is 0.01 while the table worth is 1.97, the t-determined is more prominent than the table estimation of the t, the invalid speculation is in this way dismissed and reasoned that there are huge contrasts in the presentation of students showed utilising electronic media and that of those showed utilising address technique for instructing in learning financial accounting in Federal College of Education, Kano.

Hypothesis Two: There is no significant difference between the performance of male and female students taught financial accounting using electronic media in Federal College of Education, Kano.

Table 4: Test of differences between the performances of male and female students taught financial accounting using electronic media

Respondents	N	X	SD	Df	Alpha	P
Electronic Media	47	45.45	15.54		0.05	0.7
Lecture Method	26	47.50	15.25	71		

Source (Field survey, 2022).

The outcome in table 4, shows that there is no huge distinction between the exhibition of male and female students encouraged financial accounting utilising electronic media in Federal College of Education Kano, because of the way that the t-determined is not as much as t-basic henceforth the invalid theory is thusly acknowledged. This implies that the consequence of the investigation brought up that, both male and female students performed fundamentally better utilising electronic media in instructing and learning circumstances with no sexual orientation distinction.

Discussion of Findings

The discoveries of exploration question one and theory one in table 1 and table 2 shows that the students who are shown utilising electronic media-based directions in learning financial accounting performed altogether better compared to the individuals who are shown utilising the talk technique? The discoveries are steady with that of (Asemah 2011) who believes that electronic media can go far in influencing individuals to acknowledge a specific thought, either by the public authority or by an individual and improves students' scholarly presentation subsequent to instructing and learning, particularly in financial accounting. Along these lines, Hasan (2016) said that schools that have the methods can introduce shut circuit TV studios for their instructors to use in the study hall for the compelling scholarly exhibition of students particularly in learning financial accounting and surprisingly different students in certain fields of study. She likewise went on to set that students who were instructed with electronic media performed preferably essentially over the individuals who are shown utilising just the talk strategy for educating.

The discovering identified with research question two in table 2 and invalid speculation two examinations of change tests in table 3, uncovered measurably that sexual orientation distinction had no critical impact on the scholarly execution, all things considered. This implies that the consequences of the exploration question two and invalid speculation two proposed that the contrast between the scores of male and female students who were shown utilising electronic media isn't essentially extraordinary in the type of sexual orientation contrasts between the factors. The ramifications are that both the male and female students performed altogether better separately subsequent to being exposed to electronic media-based guidance. The discoveries are reliable with that of (Olakumi, 2017)) who are of the view that sexual orientation had no (impact) on students' scholarly presentation in the educating and learning measure.

The discovering identified with research question three in table 3 and speculation three in table 4, demonstrates that there is a critical contrast between the exhibitions of male students instructed in financial accounting utilising electronic media and that of the individuals who encouraged financial accounting utilising address techniques in the Federal College of Education Kano while educating and learning. The ramifications are that male students instructed financial accounting utilising electronic media performed altogether better compared to their partners who are shown utilising address techniques. These discoveries are in accord with that of (Olakumi, 2017) who directed an examination on the impact of instructive components on the scholarly execution of University students in science. The specialists noticed that the actual climate, the students' folks' instructive level and work and the students' sex had no significant impact on the students' exhibition.

The finding is likewise in concordance with that of an examination directed on the impact of instructive elements on the scholastic execution of University students in science the specialists noticed that the actual climate, the students' folks' instructive level and work and the students' sexual orientation had no significant impact on the students' presentation (Olakumi, 2017). Nonetheless, this finding is conflicting with (Olakumi, 2017); on the grounds that explores zeroed in on sexual orientation examines have shown that mentalities towards science instruction contrast among guys and females. Declining interest in science and the underrepresentation of females in substance science was found.

The discovering identified with research question four in table 4.6 and invalid speculation four in table uncovered measurably that sexual orientation distinction had no huge impact on the scholastic execution, everything being equal. This implies that the consequences of the examination question four and invalid speculation four recommended that the distinction between the female students who were shown utilising electronic media isn't fundamentally extraordinary in the type of sex contrasts between the factors. The ramifications are that, both the female students performed fundamentally. The discoveries are predictable with that of (Olakumi, 2017) which is on the view that sexual orientation had no (impact) on students' scholarly exhibition in the educating and learning measure.

Recommendations

In light of the end drawn, the analyst made the accompanying suggestions:

1. Electronic media ought to be utilised in showing financial accounting in government schools of training.
2. Equal freedoms ought to be given to male and female students utilising electronic media in the instructing and learning measure in government universities of training.

Conclusion

In view of the discoveries talked about in part four, this investigation presumes that electronic media-based directions are a fitting strategy to be utilised in learning financial accounting. It is additionally uncovered that electronic media-based guidance helps financial accounting students to improve the scholarly exhibition paying little mind to their sexual orientation contrast. The students who were shown utilising electronic media are fit for acquiring passing marks which will empower them to have induction into the college. This will likewise make their folks glad and they become profitable individuals from the general public after graduations.

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