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## **School-Community Partnership and Effective Implementation of Financial Accounting Curriculum in Secondary Schools in Omuma Local Government Area of Rivers State**

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### **Abstract**

*The study sought to investigate the relationship between School-Community Partnership and Effective Implementation of Financial Accounting Curriculum in Secondary Schools in Omuma Local Government Area of Rivers State. Two research questions and hypotheses guided the study. Correlational research design was adopted for the study. The area of the study was Omuma Local Government Area of Rivers State. The population of the study comprised 104 teachers in Secondary Schools in Omuma. The entire population was studied because the population was manageable. Two self-made questionnaires titled: "Questionnaire on School Community Partnership (QSCP) and Questionnaire on Effective Implementation of Financial Accounting Curriculum (QEIFAC)" were used to collect data for the study. Three experts, one in Measurement and Evaluation and two in Business Education Department of Rivers State University validated the instruments. The Cronbach Alpha Method was used to ascertain the reliability coefficients of the instruments which yield 0.86. A total of 104 questionnaires were administered and 101 were completely filled and returned for the study. Pearsons Product Moment Correlation Coefficient (PPMCC) statistics was used to answer the research questions and test hypotheses. Finding showed that the relationship between availability of educational resources and effective implementation of financial accounting curriculum is moderately positive. It was recommended amongst others that school heads should ensure good community relationship as this could help mobilize community members to increase their participation in school management particularly in the area of promoting financial support and literacy education to the school.*

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**Keywords:** Financial Accounting, School Community-Partnership, Curriculum, Curriculum Implementation, Secondary School.

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### **Introduction**

Generally, interest in community participation in schools is not a new phenomenon but started long time before independence, when parents were part and parcel of school. In those old days, the community worked hand in hand with schools to ensure the education that the children acquired was in line with their culture. It was envisaged that school was just an instrument employed by the community to preserve and maintain the culture of the local community, while also helping the children understand the culture of other societies (Gudrige, 2014). During colonial period, the role of the society changed from supporting the school to maintain the culture, controlling and monitoring self-control within the school-community partnership. The school community partnership came to be a part and parcel of

decentralization process in education system in the early 1980s. In this period, community participation was among the major theme in school reform in several education systems. (Effiong & Odey, 2012). The emphasis on community partnership in education was due to their participation in development (Kendall, 2017), which aimed at ensuring quality implementation and monitoring at lower levels of accountability. Consequently, community participation in supporting education was an agenda to achieve democratization of decision-making processes in schools.

School community partnership in education refers to the collaboration between schools and the communities they serve. This can include a wide range of activities and initiatives such as parental involvement in school governance, collaboration between schools and community organisations and joint efforts to address social issues such as health, poverty and crime. School community can be achieved through integrating the schools activities into those of the community within which the school is located, providing the necessary financial support to the school for development project such as construction and or renovation of classrooms, provision of instructional facilities, laboratories, libraries, and among others, provision of school facilities such as plants, equipments, buildings, furniture such as table, chairs and other infrastructural facilities to enhance effective implementation of the curriculum, maintenance of discipline amongst students, maintenance of conducive teaching/learning environment to raise academic standards in the schools and participation in management of the school.

This suggest that the role of community participation in supporting schools has been gaining prominence worldwide and this idea was discussed in the United Nations General Assembly as among the strategies to achieve Sustainable Development Goal 4 (SDG-4) (UN, 2015). In that discussion, the role of community in supporting education was considered as an important strategy to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all (UN, 2015). Okumu (2008) found that education is an essential human right as well as a substance for economic activities and human development growth. In line with the opinion of Okumu, Epstein (2010), emphasized that community partnership must be understood as an important component of school effectiveness, since students learn more when parents and others in the community take active roles in the teaching and learning process. Schultz (2012) stated that investment in education contributes to a fast growth for developed and newly industrialized countries. This is the reason why developing countries especially in sub-Saharan Africa are now giving attention to supporting schools using all possible means

including involving the community. It is through the community that the schools can provide quality accounting education and competitive students who can effectively contribute to the development in the global economy (Liou & Miles, 2019).

Accounting may be as old as life. In business, accounting is often described as the language of business (Nwaeze, 2015). However, in senior secondary schools, it is the financial accounts that is offered as elective subject. Financial accounting is aimed at gathering information and producing reports on an organisation's financial activity. Financial accounting according to Robert (2004) in Nwokike and Jim (2016), is the process of collecting, recording, presenting and analyzing/interpreting financial statements. In other words, financial accounting is a specialized branch of accounting that keeps record of a company's financial transactions. In the view of the researchers, financial accounting is a branch of accounting that focuses on the preparation of financial statements and reports for external users, such as investors, creditors and regulators. It involves recording, summarizing and presenting financial transactions of a business entity in accordance with Generally Accepted Accounting Principles (GAAP) or International Financial Reporting Standards (IFRS). The primary financial statements produced through financial accounting include the income statement, balance sheet, and cash flow statement, providing a snapshot of a company's financial performance and position. Financial accounting is the process of collecting, recording, analyzing and reporting financial information about an organization. It is used to provide a comprehensive picture of an organizational health, and it is a critical tool for decision making and planning. Financial accounting is that aspect of accounting that is involved with the recordings, analyzing, classifying, summarizing of financial transactions of a business enterprise and the interpretation of such information to the potential users of the information. Miller (2012) define financial accounting as the art of recording, classifying and summarizing in a significant manner and in terms of money transactions, an events which are in part at least, of financial character and interpreting the results thereof. Financial accounting and financial accounting curriculum can be seen as complementary, with each supporting and reinforcing the other.

Financial accounting curriculum is the body of knowledge and skills that is taught to students studying finance, accounting or business-related fields. The curriculum typically covers topics like the nature and scope of accounting, the role of accountants, history, principles and conventions of accounting, double entry bookkeeping system, subsidiary books, the ledger, the trial balance and final accounts among others. Financial accounting curriculum is designed to

meet the following objectives: To provide specialized instruction to prepare students for careers in the accounting fields, provide accounting skills for personal use in the future, enable the senior secondary school candidates appreciate the basic rules, functions and principles of accounting and assess candidate's knowledge of basic accounting principles, practice and their application to modern business activities. Therefore, the primary objective of financial accounting in secondary school is to lay foundation for further study of accounting and allied courses of higher level. To achieve the set objectives of financial accounting, there should be proper implementation of its curriculum.

Financial accounting curriculum implementation refers to the process of putting the theoretical knowledge and principles of financial accounting into practice. This can take many forms, including classroom assignments, case studies, group projects and internships. The goal of financial accounting curriculum implementation is to help students develop the practical skills and competencies they needed to succeed in a career in financial accounting. It also aims to provide students with opportunities to apply what they have learned in a real-world context, so that they can gain experience and develop confidence in their abilities.

According to Ekpo and San (2019), the goal of financial accounting curriculum implementation is to equip students with the skills and knowledge they need to be successful in a variety of financial accounting and analysis roles. The curriculum should be designed to be relevant to the needs of the students and should provide them with the opportunities to apply their learning in real-world situations. Ekpo and San (2019), stated further that several factors influence effective implementation of accounting curriculum in secondary schools. These factors include inadequacy of qualified teachers, poor funding of school, inadequate infrastructural facilities and inadequate provision of instructional materials.

**Inadequacy of Qualified Teachers:** Another critical issue in implementing secondary education financial accounting curriculum is the inadequacy of professionally qualified teachers. For any programme to be successfully implemented, the implementer must be qualified and adequate. It is disheartening to note that in most public secondary schools in Nigeria, very few teachers are in existence to the extent that in most cases, teachers are compelled to teach subjects that are not their areas of specialization. For instance, a situation where a teacher who read Christian Religion knowledge is allowed to teach English language and mathematics, one wonders the type of knowledge he/she is going to impart to the learners since no teacher teaches what he does not know.

**Poor Funding of Schools:** Is a major issue that affects implementation of secondary school financial accounting curriculum. As observed by Nwagwu (2013), one impressive feature of educational institutions in Nigeria since independence has been the phenomenal increase in number of students and students' population. For this expansion and development to be effective, there must be massive investment of resources in the form of funds. Unfortunately, all indicators point to a chronic gross under-funding at the school system. This is a serious issue in accounting curriculum implementation in the secondary education. Every project requires money for its effective implementation. Confirming this, Mkpa (2015) noted that, funds allocated to education in Nigeria are grossly inadequate and this affected the implementation of a well- designed curriculum. A situation where there is no money for payment of teachers' salaries, purchase of equipment, books, furniture and other facilities, will hinder teachers' effective performance (Mkpa, 2015).

**Inadequate Infrastructural Facilities:** One of the major issues that affect implementation of secondary school financial accounting curriculum is the inadequate instructional facilities in schools. Instructional facilities refer to the basic structures and facilities necessary for effective teaching and learning in schools. Facilities are plants, equipments, buildings, and furnitures which ensure teachers' service delivery for effective teaching/learning thereby leading to attainment of the set minimum standard. However, Adesina in Saad (2014) stated that infrastructural facilities are 'material resources that could be used to achieve the stated goals in an organization'. The school infrastructural facilities according to author include classrooms, offices, staffroom, laboratories and workshops, school library, assembly hall, stores, staff quarters, toilet facilities, school vehicles and parks, Kitchen, dormitories, water and electricity, school farm etc. Facilities are not provided adequately. What is found in most secondary schools in Nigeria are dilapidated buildings, leaking roofs, lack of chairs and desks for students and teachers to use. This has negative effects on effective implementation of financial accounting curriculum. Lamenting on the type of building found in our secondary schools, Akampurira (2016) remarked that the public sector of education has witnessed stagnation and decay. Stating further that most schools are a caricature of what schools should be in a modern state. Ehiamentalor (2011) argued that school facilities are the operational inputs of every instructional programme. The school is like a manufacturing organization where plants and equipment must be in a top operational shape to produce result. The author noted that to ensure that financial accounting curriculum must be effectively implemented, infrastructural facilities, equipment tools and materials must be provided sufficiently. This suggests that quality of education that

our children receive bear direct relevance to the availability and lack of physical facilities and overall atmosphere in which learning take place.

**Inadequate Provision of Instructional Materials:** Is another implementation issue in secondary education financial accounting curriculum. Instructional materials which John (2014), described as alternative channels of communication which a teacher can use to compress information and make them more vivid to his learners is needed for effective implementation of secondary education financial accounting curriculum. Instructional materials are ways and means of making the teaching and learning process easy, more meaningful and understandable. These instructional materials are lacking in Nigerian secondary schools, as a consequence, teachers take to teacher chalk and talk as they have no visual or audio-visual materials which the students can see, touch, smell and hear in the process of teaching and learning. John observed that when instructional materials are not available, learners cannot do well. This means that when learners are not doing well, the set objectives of education cannot be achieved. This accounted for the obvious reasons why school community partnership and effective implementation of financial accounting curriculum in Omuma Local Government Area of Rivers State cannot be overemphasized.

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### **Statement of the Problem**

School-community partnership is the collaboration between schools and the communities they serve. It covers a wide range of activities which includes, parental involvement in school governance, collaboration between schools and community organizations and joint efforts to address social issues such as poverty and crime. School-community partnership focuses more on helping accounting students to gain real-world experience by working with community organization on financial projects, developing in accounting students important networking skills through interaction with diverse people from different backgrounds and by helping accounting students to gain a sense of satisfaction and pride from giving back to the community. Unfortunately, reverse is the case as this is evident in the incidences and cases of unemployment ravaging our society. Given that school community partnership is expected to enhance effective implementation of accounting curriculum in secondary schools, the question is put: Do community support secondary schools with the needed funds and available education resources to effectively implement financial accounting curriculum in secondary schools in Omuma, Rivers State? There is a research-based gap in which this study will fill empirically.

### **Purpose of the Study**

Purpose of this study was to investigate the relationship between school-community partnership and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State. Specifically, the study sought to:

1. Determine how community support in terms of funding relates to effective implementation of financial accounting curriculum in Secondary Schools in Omuma, Rivers State.
2. Ascertain how the level of availability of educational resources interms of textbooks relate to effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State.

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### **Research Questions**

The following research questions guided the study

1. How does community support in terms of funding relates to effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State?
2. How does availability of educational resources interms of textbooks relates to effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State?

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### **Hypotheses**

The following hypotheses formulated were tested at 0.05 levels of significance

1. There is no significant relationship between community support in terms of funding and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State.
2. There is no significant relationship between availability of educational resources in terms of textbooks and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State.

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### **Methodology**

The correlation research design was adopted for the study. Golden (2022) described correlational research as one in which no independent variable is manipulated, instead two or more dependent variables are measured to identify possible systematic changes with the value

of each other. School-community partnership and effective implementation of financial accounting curriculum are measured in this study to identify possible variations and relationship amongst one another. The population for the study consisted 104 teachers in secondary schools, in Omuma, Rivers State. The entire population was studied because the population was of a manageable size. Two self-made questionnaires titled “Questionnaire on school community partnership (QSCP) and questionnaire on effective implementation of Financial Accounting Curriculum (QEIFAC) were used to collect data for the study. The questionnaires were designed on a 4-point ratings scale with options of Strongly Agree (SA-4points), Agree (A-3points), Disagree (DA-2points) and Strongly Disagree (SDA-1point) respectively. The questionnaires were validated by three experts, one in Measurement and Evaluation and two in Business Education Department of the Faculty of Education Rivers State University. The reliability of the instrument was established through Cronbach Alpha Statistics which yielded 0.86 and 0.75. for the first and second clusters. The aggregate reliability co-efficient of the instrument stood at 0.81. Copies of the instruments administered to the respondent were done through face-to-face contact with the aid of two research assistants. Out of 104 copies of the instruments administered, 101 copies were retrieved and used for the - analysis. Data collected were analysed using Pearsons Product Moment Correlation Coefficient (PPMC) to answer research questions in the following range:

0.75-0.99	Highly positive
0.50-0.74	Moderately positive
0.10-0.49	Low Positive
0.00-0.00	No Relationship
Below 0.00	Negative Relationship

A negative value of r-cal connotes negative relationship, while a positive value implied positive relation with varying degree depending on value. Null hypotheses were tested at 0.05 level of significance using t-transformation and correlation co-efficient. A hypothesis was not accepted if the observed t-value was greater than its critical equivalent, and accepted if otherwise.



**Results**

**Research Question 1:** How does the level of community support in terms of funding relates to effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State?

**Table 1: Relationship between Community Support in Terms of Funding and Effective Implementation of Financial Accounting in Secondary Schools in Omuma, Rivers State**

Variables	$\sum x$ $\sum y$	$\sum x^2$ $\sum y^2$	$\sum xy$	y-cal	Remark
Community support in terms of funding	271.51	730.4	810.80	0.89	Highly Positive
Effective implementation of financial accounting curriculum in secondary school in Omuma, Rivers State	307.26	911.84			

**Source: Survey Data (2024)**

Table 1 shows sums of square covariance and computed r-value of respondents on the relationships between community support and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State. The observed covariance between community support and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State were 810.80, while the coefficient of correlation was 0.89 indicating highly positive relationship. Therefore, the relationship between community support in terms of funding and effective implementation of financial accounting curriculum in secondary schools in Omuma in Rivers State is highly positive.

**Research Question 2:** How does the level of availability of educational resources relates to effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State?

**Table 2: Relationship between Availability of Educational Resources and Effective Implementation of Financial Accounting Curriculum in Secondary schools in Omuma, Rivers State**

Variables	$\sum x$ $\sum y$	$\sum x^2$ $\sum y^2$	$\sum xy$	y-cal	Remark
Availability of educational resources	262.08	674.37	775.55	0.74	Moderate positive relationship

Effective implementation of financial accounting curriculum in secondary school in Omuma, Rivers State	307.26	911.84
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**Source: Survey Data (2024)**

Table 2 reveals respective sums of responses of 262.08 and 307.26 for availability of educational resources and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State, sums of squares of 674.37 and 911.84. It also revealed that they covary with 775.55, while their co-efficient of correlation was 0.74 which is moderately positive. This suggest that availability of educational resources has a moderately positive relationship with effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State.

**Hypothesis 1:**

There is no significant relationship between the level of community support in terms of funding and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State.

**Table 3: Significance of Relationship between Community Support and Effective Implementation of Accounting Curriculum in Secondary Schools in Omuma, Rivers State**

Variable	$\sum x$	$\sum x^2$	$\sum xy$	y-cal	df	$\alpha$	t-cal	t-crit	Decision
Community support in terms of funding	271.51	730.4	810.80	0.89	99	0.05	20.00	1.98	Reject H <sub>0</sub>
Effective implementation of Financial Accounting Curriculum in Secondary School in Omuma, Rivers State	307.26	911.84							

**Source: Survey Data (2024)**

Table 3 showed that at the significance level of 0.05, and at 99 degree of freedom, a critical t-value of 1.98 was found, while the observed value was 20.00. Since the observed value was greater than the critical value, it implies that the observed value is significant and cannot be due to chance Hence, the null hypothesis of no significant relationship was rejected and the alternative accepted. This implies that there is a significant relationship between community support in terms of funding and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State

## Hypothesis 2

There is no significant relationship between the level of availability of educational resources and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State.

**Table 4: Significance of Relationship between Availability of Educational Resources and Effective Implementation of Accounting Curriculum in Secondary Schools in Omuma, Rivers State**

Variable	$\sum x$	$\sum x^2$	$\sum xy$	y-cal	df	$\alpha$	t-cal	t-crit	Decision
Availability of Educational Resources in terms of funding	262.08	674.37							
Effective implementation of Financial Accounting Curriculum in Secondary School in Omuma, Rivers State	307.26	911.84	775.55	0.74	99	0.05	11.27	1.98	Reject H <sub>0</sub>

**Source: Survey Data (2024)**

Table 4 reveals a computed t-value of 11.27 and a critical ratio of 1.98, at 0.05 level of significance, and a 99 degree of freedom. The computed t-value is significant since it is greater than the critical t-value. Consequently, the null hypothesis was rejected and its alternative accepted. This implies that there is significant relationship between the level of availability of educational resources and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State.

## Discussion of Findings

One major finding in this study on table 1 was that a highly positive significant relationship exists between community support in terms of funding and effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State. The research question revealed that the relationship was highly positive. In other words, if community supports secondary school through funding, the implementation of financial accounting curriculum is likely to be effective. This finding is in agreement with Ngwenya (2020), who stated that funding-related obstacles that schools face when implementing accounting curricula is the challenge of lack of funds for acquiring necessary teaching resources and the ineffective training provided to teachers on new curriculum changes.

Also, another major finding on Table 2 of this study was that, a moderately positive relationship exists between availability of educational resources and effective implementation of financial

accounting curriculum in secondary schools in Omuma, Rivers State. The tested hypothesis did not show a significant relationship, while the research question revealed that the relationship was moderately positive. This finding agrees with the finding of Makunja (2016), who explores how the shortage of resources, particularly textbooks, hampers effective curriculum implementation. Makunja stressed further that lack of textbooks and teaching materials often obstruct teacher's ability to teach the revised accounting curriculum.

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### **Conclusion**

Based on the findings of the study, it was concluded that school community partnership serves as a tool that enhance effective implementation of financial accounting curriculum in secondary schools in Omuma, Rivers State. School community partnership integrates a variety of factors such as funding and availability of educational resources. School community partnership leads to increased parent's involvement in their child education, as parents feel more connected to the school and invested in their child's success. It helps to create strong sense of community within the school and the surrounding area, as everyone works together towards a common goal. Hence, adopting community support in terms of funding and availability of educational resources will enable secondary school teachers to effectively implement financial accounting curriculum in secondary schools in Omuma, Rivers State.

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### **Recommendations**

Based on the finding of the study, and the conclusion made, the following recommendations were made:

1. School heads should ensure good school community relationship as this could help mobilize community members to increase their participation in school management particularly in the area of promoting financial support and literacy education to the school.
2. Government should enforce laws, regulations and sanctions that will compel parents and communities to be actively involved in the management of education.

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