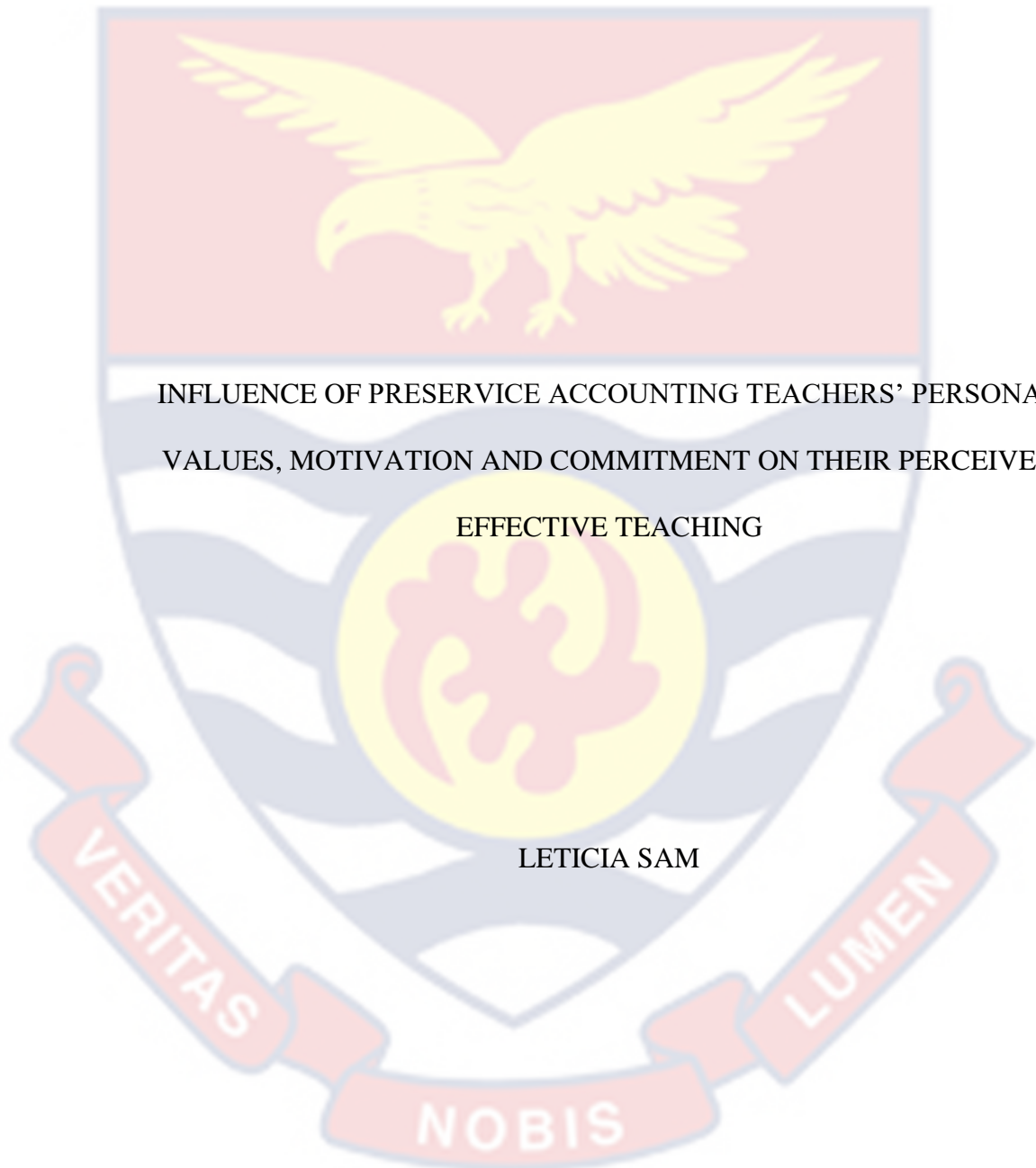


UNIVERSITY OF CAPE COAST



INFLUENCE OF PRESERVICE ACCOUNTING TEACHERS' PERSONAL  
VALUES, MOTIVATION AND COMMITMENT ON THEIR PERCEIVED  
EFFECTIVE TEACHING

LETICIA SAM

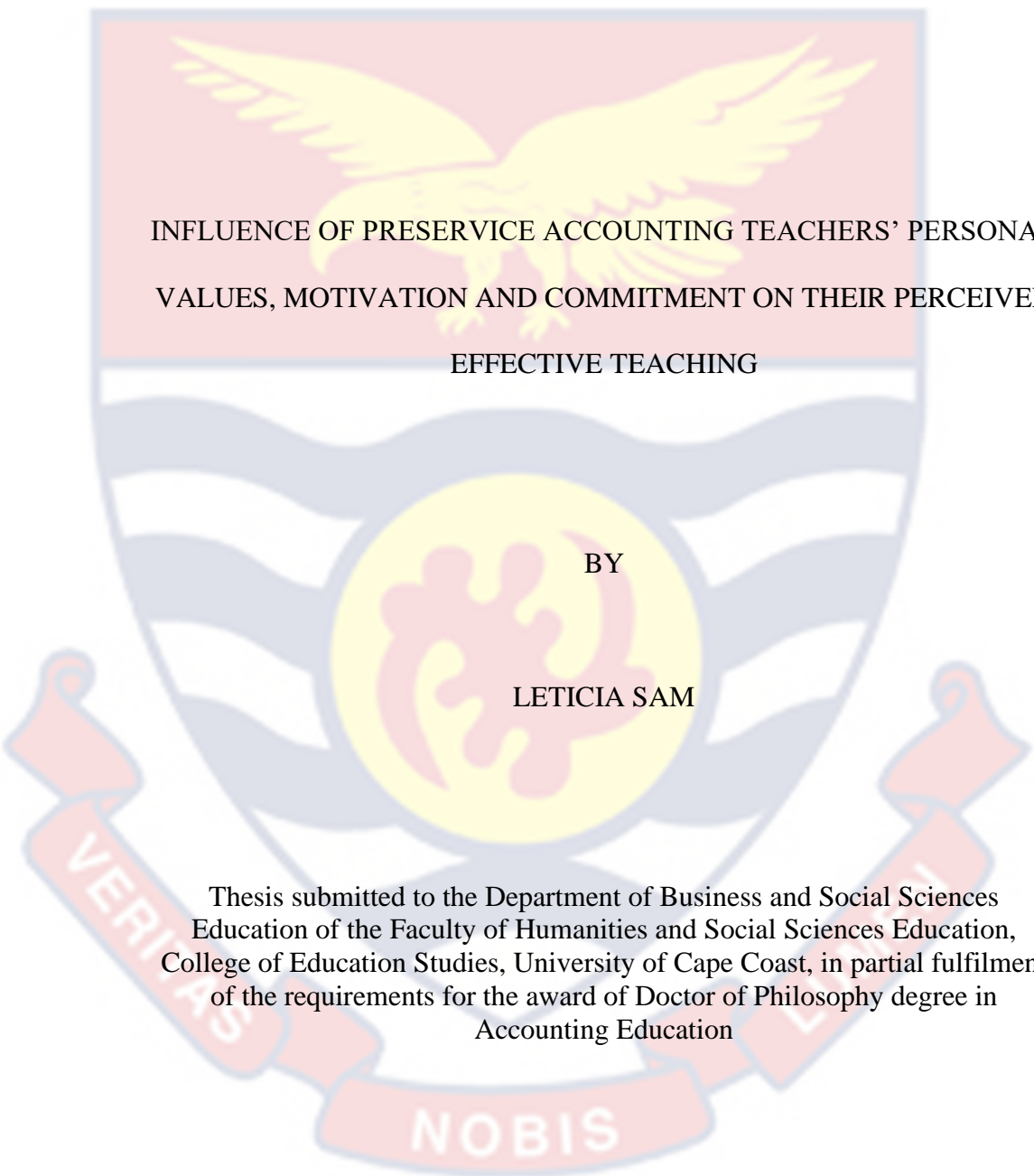
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INFLUENCE OF PRESERVICE ACCOUNTING TEACHERS' PERSONAL  
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EFFECTIVE TEACHING

BY

LETICIA SAM

Thesis submitted to the Department of Business and Social Sciences  
Education of the Faculty of Humanities and Social Sciences Education,  
College of Education Studies, University of Cape Coast, in partial fulfilment  
of the requirements for the award of Doctor of Philosophy degree in  
Accounting Education

MAY 2022

## DECLARATION

### Candidate's Declaration

I hereby declare that this thesis is the result of my own original research and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature: ..... Date: .....

Name: Leticia Sam

### Supervisors' Declaration

We hereby declare that the preparation and presentation of the thesis were supervised in accordance with the guidelines on supervision of thesis laid down by the University of Cape Coast.

Principal Supervisor's Signature: .....Date:.....

Name: Professor Sarah Darkwa

Co-supervisor's Signature: .....Date: .....

Name: Professor Bethel T. Ababio

## ABSTRACT

The study examined the influence of preservice Accounting teachers' personal values, motivation and commitment on their perceived effective teaching of Financial Accounting at Senior High Schools (SHSs) in Ghana. The study employed descriptive cross-sectional survey design. The study population was all final year Accounting education students of the University of Cape Coast (UCC) and University of Education, Winneba (UEW) who were 130 and 257 respectively. The census method was used to include all the students. A questionnaire with multiple variables that have Cronbach Alpha indexes ranging from .887 to .961 was used to collect the data. The data were analysed using statistical tools such as mean, standard deviation, factorial MANOVA and Structural Equation Modelling (SEM). The study revealed that personal values, motivation and commitment was perceived to be high among preservice Accounting teachers. Also, the study found that preservice Accounting teachers did not differ in effective teaching in terms of gender, age and prior teaching experience. Personal values, motivation and commitment of preservice Accounting teachers combined are able to influence 52.8% of the teachers' perceived teaching effectiveness. It is recommended to management of the universities through the Head of Departments in charge of the training of Accounting teachers to ensure that they initiate student-teacher mentorship programmes to help the trainee-teachers familiarise themselves and be socialised with the accepted values within the teaching profession consciously or unconsciously by modelling their mentors.

## KEY WORDS

Financial accounting

Teachers' commitment

Teachers' effectiveness

Teachers' motivation

Teachers' personal values



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**DEDICATION**

To my family





## TABLE OF CONTENT

	Page
DECLARATION	ii
ABSTRACT	iii
KEY WORDS	iv
ACKNOWLEDGEMENTS	v
DEDICATION	vi
TABLE OF CONTENT	vii
LIST OF TABLES	xi
LIST OF FIGURES	xiii
LIST OF ACRONYMS	xiv
CHAPTER ONE: INTRODUCTION	
Background to the Study	1
Statement of the Problem	12
Purpose of the Study	16
Research Questions	17
Research Hypotheses	17
Assumptions of the Study	18
Significance of the Study	19
Delimitation	21
Limitations	21
Operational Definition of Terms	23
Organisation of the Study	24

## CHAPTER TWO: LITERATURE REVIEW

Introduction	25
Theoretical Framework	25
Theory of basic values	26
Self-determination theory	30
Theories on commitment of teachers	36
Conceptual Review	39
Concept of accounting education	39
Accounting education in Ghana	42
Teaching and learning of financial accounting in senior high schools	45
Concept of effective teaching	50
Concept of teachers' personal values	54
Concept of teacher motivation	60
Reasons for preservice teachers' motivation to teach	62
Concept of teacher commitment	65
Empirical Review	70
Preservice accounting teachers' effective teaching	70
Preservice accounting teachers' personal values	77
Preservice accounting teachers' motivation to teach	80
Preservice accounting teachers' commitment	86
Effect of preservice accounting teachers' background characteristics on effective teaching	90
Influence of preservice accounting teachers' personal values on effective teaching	94
Influence of preservice teachers' motivation on effective teaching	98

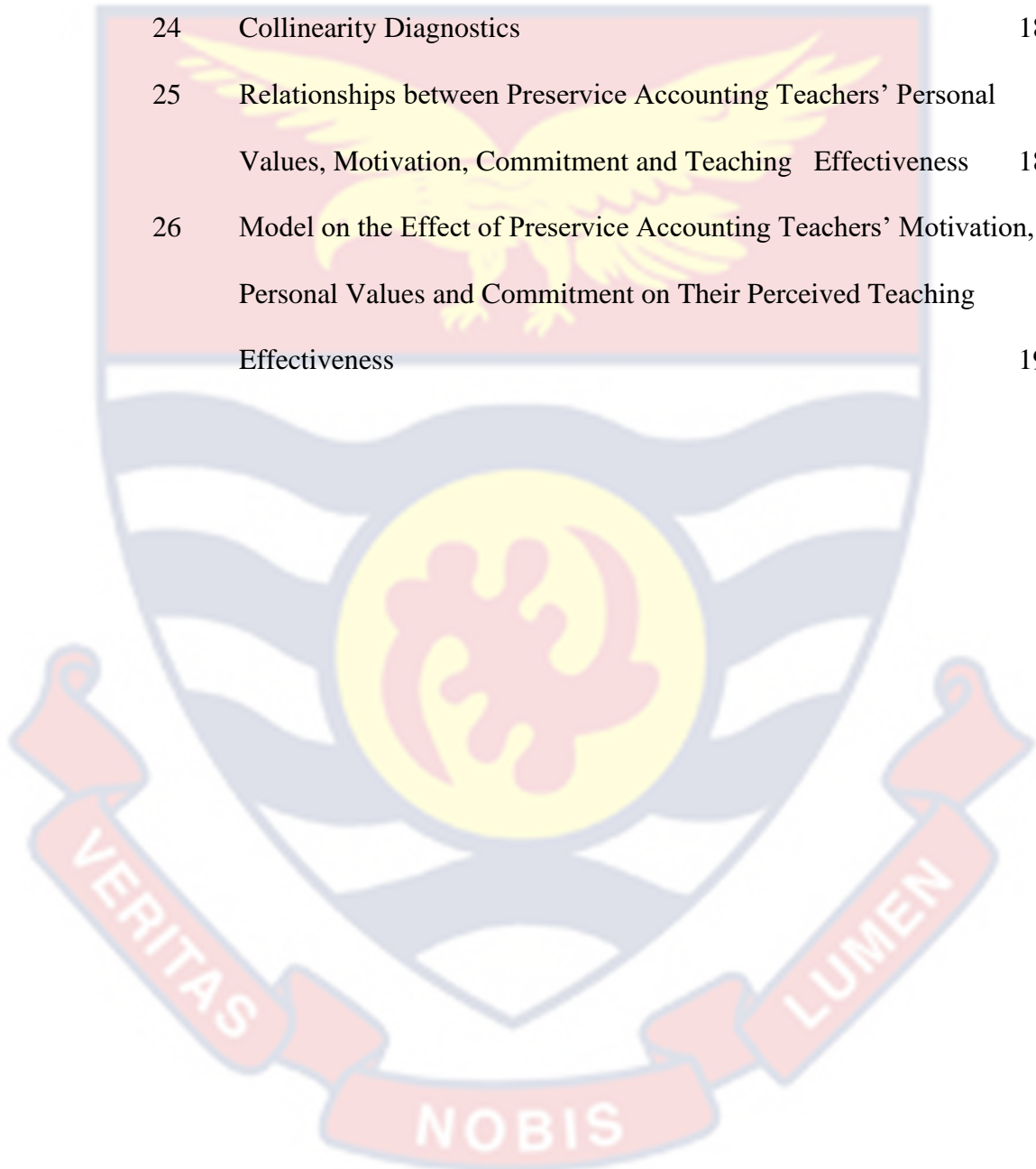
Influence of preservice teachers' commitment on effective teaching	103
Lessons learnt from the studies reviewed	108
Conceptual Framework	111
Chapter Summary	114
<b>CHAPTER THREE: RESEARCH METHODOLOGY</b>	
Introduction	115
Philosophy of the Study	115
Research Approach	117
Research Design	118
Study Area	120
Population	121
Sample and Sampling Procedure	122
Data Collection Instrument	124
Validity and Reliability of Instrument	130
Data Collection Procedures	143
Ethical Considerations	145
Data Processing and Analysis	146
Chapter Summary	151
<b>CHAPTER FOUR: RESULTS AND DISCUSSION</b>	
Introduction	152
Respondents' Background Characteristics	152
Analyses of Research Questions	156
Research Question One	158
Research Question Two	164
Research Question Three	170

Research Question Four	176
Difference in the Perceived Effective Teaching of Financial Accounting	179
Influence of Preservice Accounting Teachers' Personal Values, Teaching Motivation and Commitment on Their Perceived Teaching Effectiveness	186
Chapter Summary	201
CHAPTER FIVE: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS	
Overview of the Study	203
Key Findings	205
Conclusions	205
Contribution to Knowledge and Practices	208
Recommendations	211
Suggestions for Further Research	214
Chapter Summary	216
REFERENCES	217
APPENDICES	253
APPENDIX A: Questionnaire for Respondents	254
APPENDIX B: Sample Letters for Ethical Clearance	259
APPENDIX C: Regression Coefficients	263

## LIST OF TABLES

Table	Page
1 Accessible Population of the Respondents by Gender	122
2 Reliability Index of Effective Teaching	125
3 Reliability Index of Motivation for Teaching Scale	128
4 Reliability Index of Portrait Value Questionnaire	129
5 Reliability Index of Teacher Commitment	129
6 Goodness of Fit Indices for Effective Teaching	132
7 Factor Loadings for Effective Teaching	133
8 Goodness of Fit Indices for Motivation	135
9 Factor Loadings for Motivation	135
10 Goodness of Fit Indices of Personal Values	137
11 Factor Loadings for Personal Values	138
12 Goodness of Fit Indices for Teacher Commitment	139
13 Factor Loading for Teacher Commitment	140
14 Reliability Statistics for the Instrument Used	142
15 Background Characteristics of Respondents by Institution	153
16 Results from Normality Testing	156
17 Descriptive Statistics of Variables	157
18 Characteristics of Perceived Effective Teaching	159
19 Preservice Teachers' Personal Values	165
20 Preservice Teachers' Level of Motivation	170
21 Respondents' Views on Commitment of Preservice Teachers	177

22	Pillai's Trace Test for Differences in Effective Teaching based on Their Gender, Age and Prior Teaching Experience	180
23	Univariate Test for Differences in Perceived Effective Teaching based on their Gender, Age, and Prior Teaching Experience	182
24	Collinearity Diagnostics	188
25	Relationships between Preservice Accounting Teachers' Personal Values, Motivation, Commitment and Teaching Effectiveness	189
26	Model on the Effect of Preservice Accounting Teachers' Motivation, Personal Values and Commitment on Their Perceived Teaching Effectiveness	192



**LIST OF FIGURES**

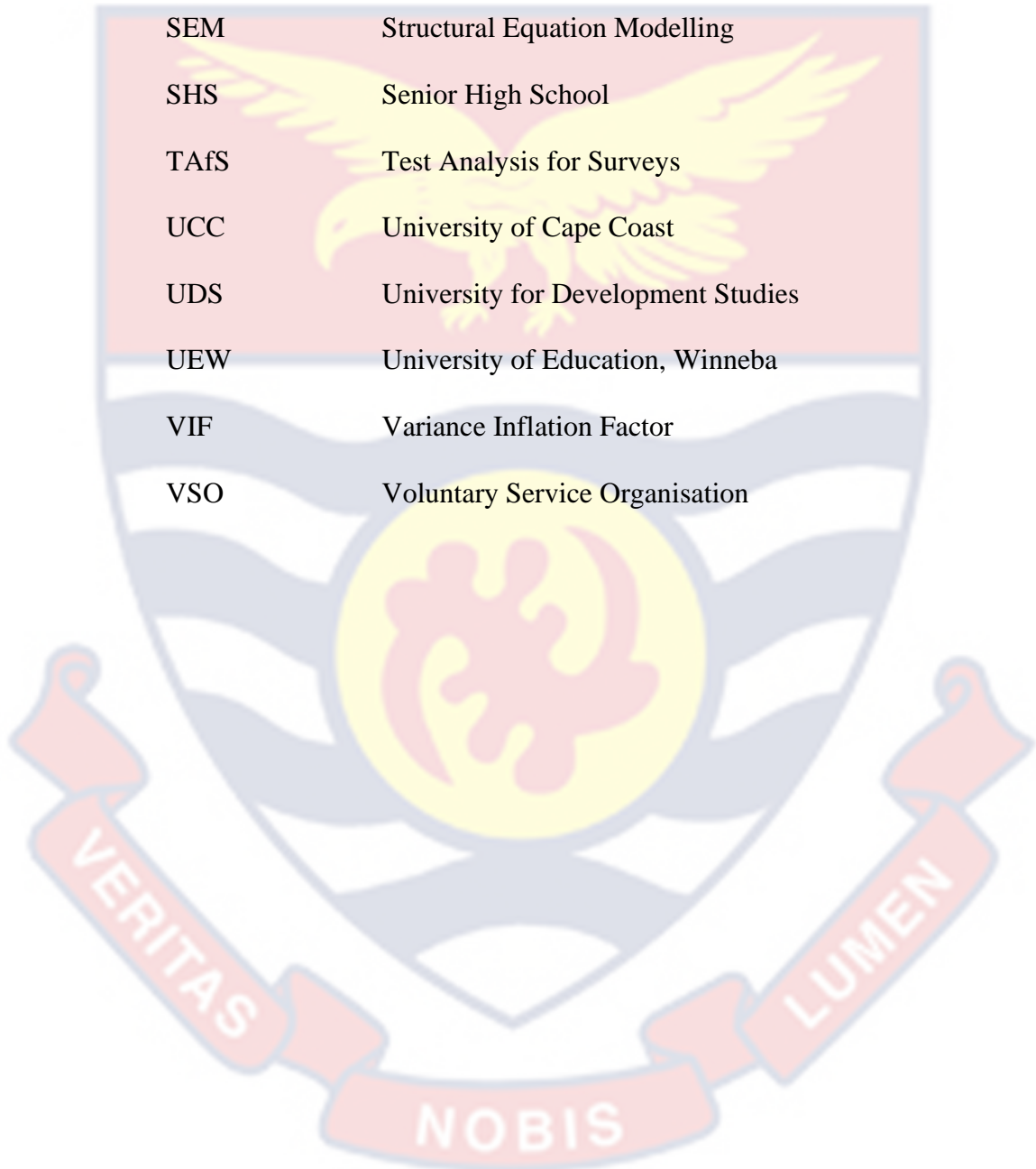
Figure	Page
1 Model of Self-Determination Theory	34
2 The Contextualised Dunkin and Biddle's 3P Model	46
3 The Content and Structure of Teachers' Personal Values	57
4 Conceptual Framework of the Study	
1122	
5 Factor Loadings for the Dimensions of Effective Teaching	134
6 Factor Loadings for the Dimensions of Motivation	136
7 Factor Loadings for the Dimensions of Personal Values	139
8 Factor Loadings for the Dimensions of Teacher Commitment	141
9 Influence of Preservice Accounting Teachers' Motivation, Personal Values and Commitment on Their Effectiveness	194
10 Tested Model of the Study – Influence of Preservice Accounting Teachers' Personal Values, Motivation and Commitment on Their Perceived Effectiveness	202

**LIST OF ACRONYMS**

ABWA	Association of Accountancy Bodies in West Africa
AMOS	Analysis of Moment Structures
ANOVA	Analysis of Variance
CFA	Confirmatory Factor Analysis
CoI	Community of Inquiry
DASE	Department of Accounting Studies Education
DoBSSE	Department of Business and Social Sciences Education
EFA	Exploratory Factor Analysis
FITC	Factors Influencing Teaching Choice
GES	Ghana Education Service
GTEC	Ghana Tertiary Education Commission
ICAG	Institute of Chartered Accountants, Ghana
IFAC	International Federation of Accountants
IES	International Education Standard
IRB	Institutional Review Board
JHS	Junior High School
MMDEDs	Metropolitan, Municipal and District Education Directorates
MOE	Ministry of Education
NAB	National Accreditation Board
ODE	Office of Development Effectiveness
OLS	Ordinary Least Squares
PAFA	Pan-African Federation of Accountants
PASW	Predictive Analytic Software



PETE	Physical Education Teacher Education
PTSS	Perceptions of Teaching Skills Scale
PVQ	Portrait Value Questionnaire
SDT	Self-Determination Theory
SEM	Structural Equation Modelling
SHS	Senior High School
TAFS	Test Analysis for Surveys
UCC	University of Cape Coast
UDS	University for Development Studies
UEW	University of Education, Winneba
VIF	Variance Inflation Factor
VSO	Voluntary Service Organisation



## CHAPTER ONE

### INTRODUCTION

Effective teaching seems to be a major issue in the 21<sup>st</sup> century as evidence mounts on the critical role it plays in determining the quality of education in every society. One of the key indicators to judge the effectiveness of any education system is the quality of its teachers as teachers are agents of development in modern communities (Preston, 2017). Therefore, to ensure national development in the education system, countries must ensure that teachers under training are able to demonstrate high level of personal values, motivation and commitment in order to teach effectively upon completion of their training programmes (Alhassan, 2020; Bhat, 2020).

However, some scholars have argued about the gap in teacher education with regard to preservice teachers' effective teaching (Corbin, 2017; Maryam, et al., 2020; Young, 2018). Scholars also indicate that there has been a decrease in teachers' personal values, motivation and commitment (Abonyi et al., 2021; Comighud & Arevalo, 2020); a situation leading to the low effective teaching among preservice teachers in Ghana (Amonoo, 2019; Young, 2018). However, it appears that there are limited studies on predictors of preservice Accounting teachers' effective teaching in Ghana. Therefore, it is appropriate for education researchers to pay scholarly attention to this lacuna in order to answer the many unanswered questions that arise from it.

#### **Background to the Study**

Globally, teachers are considered as one of the major stakeholders in education, and they are noted to be the pivot of innovation on which the success and failure of any education rotates (Collins, 2017). They do not act

only in the classroom where they instruct students but rather act professionally in developing students holistically (Darling-Hammond, et al., 2015; Office of Development Effectiveness (ODE), 2019). According to Wilson and Floden (2019), there will definitely be no learning, thus, not to mention quality education without teachers in the school system. This is because without a professional teacher, in the presence of all other resources, it would be impossible to attain the objectives of the school (Srdar, 2017; Darling-Hammond & Cook-Harvey, 2018). Teachers are the custodians of the school system since they are in charge of socialisation and teaching of students.

According to ODE (2019), teaching is regarded as a systematic, rational and organised process of transmitting knowledge, skills, attitudes, values and what is worthwhile (education) in accordance with certain professional principles. Teaching involves professional activities at the school level, such as co-operating in teams, building professional learning communities, participating in school development, and evaluating and changing working conditions. It is therefore essential for teachers to be effective in their work.

Calaguas (2012) opined that effective teaching involves teachers excelling in their work of teaching by significantly improving the academic achievement of students. Generally, good teaching is effective teaching, that is, teaching that leads to high student success. Thus, effective teaching is related to students' learning outcomes and total development (Peng et al., 2014). Effectiveness in teaching also involves a two-way communicative process initiated by a teacher who is well versed in the subject matter, caring, and able to establish and maintain classroom control to ensure progressive

learning (Harris & Sass, 2017). This makes effective teaching a must to preservice teachers, who are seen as the future agents in the teaching profession (Heck, 2017). However, to be effective in teaching, factors related to teachers' personal values, motivation and commitment must be considered because they are relevant issues that help in boosting teachers' functionality and effectiveness (Hill & Hawk, 2017; Wanjala & Wanjala, 2017).

Teaching, as a profession, is usually the job of trained and skilful teachers (Winch, 2017). Since teachers are expected to teach effectively, there is the need for all societies to ensure that preservice teachers demonstrate effective teaching in their professional practices in order to ensure functional development and teaching in our schools (Aragon, et al., 2014). Learning to teach by preservice teachers involves a transformation of understanding, agency and identity, a phenomenon shaped by a reorganisation of one's personal values (Wall, 2016). Developing and nurturing personal values of trainee-teachers need attention since values determine the importance that they give to new concepts or practices they encounter (Barni, et al., 2019).

Personal values are broad desirable goals that motivate people's actions and serve as guiding principles in their lives (Asah, et al., 2015; Şahin-Firat, 2016; Schwartz, 2012). They are desirable to an individual and represent what is important to someone. Barni et al. (2019), on the other hand, defined teachers' personal values as things that are important to teachers, the characteristics and behaviours that motivate them and guide their decisions. For example, maybe a teacher values honesty. She believes in being honest wherever possible and she thinks it is important to say what she really thinks.

Contextually, this study considers teachers' personal values to be a set of personal principles and professional standards that often weave into teachers' personalities and define who they are. They become a part of teachers and influence their professional decisions and actions both in the schools and communities. There are differences in teachers' personal values because they are often affected by one's culture, upbringing and life experiences; among other factors. The preservice preparation of teachers, to a large extent, determines or shapes their personal and professional values (Henderson-king & Michelle, 2016). This makes the organisation culture and curriculum of teacher training institutions an important factor when training teachers because they are major input factors that help in influencing and shaping personal values of trainees positively (Torsney, et al., 2017).

Schwartz (2012) opined that personal values can be organised into a two-dimensional motivational system: self-transcendence and conservation values, and self-enhancement and openness to change values. According to Schwartz, self-transcendence and conservation values are characterised by a social focus that is concerned with outcomes for others or for established institutions, whereas self-enhancement and openness to change values by a personal focus, mainly concern with outcome for self. However, within the context of this study, 10 dimensions of teachers' personal values were considered. These dimensions (benevolence, universalism, self-direction, stimulation, hedonism, achievement, power, security, conformity and tradition) were adopted from the work of Fotopoulos et al., (2011).

According to Henderson-king and Michelle (2016), the simplest way through which an individual can identify his or her personal values is for him

or her to reflect on his or her personality and behaviour. Some of these values in the teaching profession are recognised as universal rules of conduct and morality as a teacher. The life of the teacher is shaped by what values he or she chooses to prioritise and adapt (Schwartz, 2012; Schwartz et al., 2001).

Teachers' personal values are not always visible to others; they are expressed through actions, words and behaviours. Knowing your values can help you lead a more authentic and fulfilling life. After all, they are the primary drivers behind our personality and actions as professional teachers. When we tap into our principles and beliefs, it gives us a chance to reinvent ourselves and aim for a better teaching life. With increased self-assurance and confidence, it is easier to find our purpose, make decisions with greater efficiency and navigate challenging situations (Barni et al., 2019; Fotopoulos et al., 2011).

Discovering our own important personal values, as professional teachers, has some meaningful advantages. First, it helps in increasing our self-awareness (Blazar, 2016; Mérida-López, et al., 2021). That is, awareness of your own personality, strengths, weaknesses, faults and skills is an invaluable trait. It is linked to creating meaningful interpersonal relationships with your students and colleagues, and personal development (Blazar, 2016). As a teacher, understanding who you are, what you stand for and what drives you starts with identifying your personal values (Mérida-López et al., 2021).

A phenomenon which helps the teacher to understand himself or herself, and to prioritise the things he or she values in life, in order to play to his or her strengths. To a large extent, teachers' personal values can help them identify their motivations, set healthy boundaries and make important teaching life decisions (Mark & David, 2020). Both the personal and professional life

of a teacher can become so much more fun and satisfying when he or she has clarity about his or her needs and expectations (Maryam, et al., 2020).

According to Barni et al. (2019), teachers' personal values are largely influenced by their culture and training, and the kind of personal values imbibed by the preservice teacher drive his or her aims and attitudes in teaching. This makes teachers' personal values supporting factors of their well-being and sense of self-efficacy, self-discipline and self-confidence (Eraut, 2020; Senyamator, 2018; Weeks, 2019). It has been claimed by Arciniega and Gonzalez (2012) that the values of teachers are mostly formed during the preservice experience. They are influenced by the individual's coursework and particularly by the student's teaching or internship experience.

In the preservice period, the individual's understanding of the complexities of teaching begins as a loosely amalgamated set of beliefs about teaching, knowledge, and knowing (Barni et al., 2019; Fuudia, 2019). In essence, preservice teachers develop several personal values about teaching. These values are important because a teacher's values and beliefs about knowing and knowledge directly affect his or her teaching, evaluative, and judgmental actions (Struch & van der Kloot, 2017).

Furthermore, Eraut (2020) indicated that teachers with high level of personal and professional values are able to demonstrate meaningful level of effectiveness and outcome both in class and the society at large. As *loco parentis*, teachers are expected to demonstrate high level of personal values in order to teach effectively and be functional in the larger society. Teachers' personal values are at the core of their personality and thus very useful in understanding the factors that impact on their behaviour. According to

Mérida-López et al. (2021), teachers' personal values correlate positively and systematically with their level of moral reasoning and judgement. This shows that personal values need attention in initial teacher preparation programmes since they determine the importance that trainees give to new concepts or practices they encounter and whether they will accept or reject these, and how they will choose to act in a particular context (Day, et al., 2015).

Aside personal values, the issue of teacher motivation is important because of its correlation with teachers' interest and sense of belonging to the teaching profession, and also their performance (Akar, 2012). It also has positive influence on quality education delivery (Akuoko, et al., 2012). In order to boost the delivery of quality education, there will be the need to increase teachers' performance and motivation. This makes teacher motivation a fundamental factor to the teaching and learning process and quality education delivery as a whole. However, the literature seems to suggest that in Ghana teachers are not highly motivated (Abonyi, et al., 2021; Akuoko et al., 2012). Voluntary Service Organisation (VSO, 2019) maintained that teachers in developing countries such as Ghana have fragile and declining motivation.

In most cases, motivation is seen as the driving force behind people's choices of becoming teachers (Bilim, 2014; Hennessy & Lynch, 2017). Therefore, motivation can be considered as the state of having encouragement to do something. According to Nesje, et al., (2018), teacher motivation involves the basic psychological reasons for a teacher's actions and behaviour. The influence of a teacher's needs and desires both have a strong impact on the direction of his or her classroom behaviour (Harteis, 2019). This is so



because motivation of a teacher is based on his or her emotions and achievement related goals (Hennessy & Lynch, 2017).

Within the context of this study, teacher motivation refers to the dynamics of teachers' behaviour, which involves their needs, desires, drives, motives and ambitions in teaching life. It is seen as a fundamental factor to teacher effectiveness. Four components of teacher motivation were adopted from the work of Roth, et al., (2007), and used in this study. These are external, introjected, identified and intrinsic motivations.

Teachers are motivated by several factors among which may be intrinsic (self-belief), extrinsic (the influence of significant others), and altruistic (concern for others) (Alhassan, 2020; Comighud & Arevalo, 2020; Fernet, et al., 2016; Lopez & Irene, 2017; Han & Yin, 2016; Olurotimi et al., 2015; Watt & Richardson, 2007). Research across a variety of participant groups suggests that people entering preservice teacher education share several common motivating factors, including a desire to work with or benefit students, a sense of altruism or a wish to make a difference in their community or society through teaching, the influence of parents, former teachers, peers or relatives, and the perceived benefits of a teaching job such as career security, vacations, and salary (Fray & Gore, 2018; Glutsch & König, 2019; Sinclair, et al., 2016; Wyatt-Smith et al., 2017).

Findings from Abonyi et al. (2021) study also shows that preservice teachers chose teaching as a profession due to their desire to shape the future of children, prior teaching and learning experiences, to enhance social equity and perceived teaching ability. Comighud and Arevalo (2020) indicate that old and experienced teachers are less motivated than new and less experienced

teachers, even though they perform higher than them. Generally, meaningful rewards and recognition that are achievable are thought to have the greatest impact on high teacher motivation and commitment (Abonyi et al., 2021).

The assertions show that teacher motivation has significant bearing in the work of the teacher, both in the classroom and in the school at large. Preservice teachers with high level of motivation are known to be those who are able to demonstrate significant levels of punctuality, regularity, commitment and effectiveness in their work (Akar, 2012; Bilim, 2014; Glutsch & König, 2019; Wyatt-Smith et al., 2017). That is, being effective means that they are able to demonstrate high level of professional values, attitudes, knowledge, and practices in the area of teaching and learning, classroom interaction, learning environment management, and assessment (Nigam & Arora, 2018; Wang & Walberg, 2018).

Another significant factor that influences teachers' effectiveness is teachers' commitment to the teaching profession. It is important because the degree of commitment of the teaching workforce largely determines the productivity of teachers and quality education delivery. Many scholars have tried to conceptualise the term commitment; however, Meyer and Allen (1991) developed a more universally accepted conceptualisation of commitment. They defined commitment as a mental or emotional state characterised by the relationship of employees to the organisation and their decision to continue working for it. It was identified through the study of Meyer and Allen (1991) that commitment is a three-component model which comprises affective, continuance and normative commitments.

Affective commitment refers to teachers' emotional bond and engagement in an organisation (Firestone & Rosenblum, 2018; Meyer & Allen, 1991). Teachers who remain in the teaching profession or in a particular school because they want to, are affectively committed to teaching or the school (Firestone & Rosenblum, 2018; Elliott & Crosswell, 2021). Continuance commitment refers to the individual being conscious of the costs associated with abandoning the establishment and the absence of alternative employment opportunities (Dornstein & Matalon, 2019). In most cases, teachers evaluate the cost of leaving and decide to stay in the teaching profession (Elliott & Crosswell, 2021).

Normative commitment, on the other hand, relates to the sense of responsibility to stay and work in the teaching profession. A teacher who feels obliged to remain in teaching is normatively committed (Elliott & Crosswell, 2021). Teachers' demographic factors such as gender, age and years of experience also play significant roles in their commitment levels (Altun, 2017; Chatzistamatiou, et al., 2014). Lopez and Irene (2017) indicated in a study that female preservice teachers in State University of Samar, Philippines are more committed to the teaching profession than their male counterpart.

Teachers' commitment is typically conceptualised as a positive, affective attachment to teachers' work (Young, 2018). According to Yasmin (2020), it is the feeling of dedication among teachers toward their work or profession. It involves teachers' pride in the teaching profession and a strong desire for professional development (Yang, et al., 2019). Within the context of this study, teachers' commitment was measured based on Thien, et al., (2014) commitment scale within the confinement of Meyer and Allen's (1991) three

interconnected model. The four components indicated by Thien et al. (2014) were all considered, that is, commitment to profession, school, students and teaching. Most researchers have concurred that teachers with high level of commitment are able to teach effectively, as a result, are able to produce students with high levels of academic achievement (Altun, 2017; Burgess, 2019; Shashi, 2014; Shoaib & Khalid, 2017). Sohail, et al., (2014) indicated that work motivation can help in boosting commitment levels.

From the preceding assertions and the assumptions of self-determination theory, theory of basic values, it is evident that the effectiveness of teaching, with regard to preservice Accounting teachers, is dependent on several factors. These theories consider personal characteristics of the teacher as important factors predicting his or her productivity and effectiveness. Therefore, the over reliance on professional accreditation by Universities cannot be a yardstick for the promotion of quality Accounting teachers (Akeke, et al., 2020; Kwarteng, 2018).

Universities are responsible for ensuring that Accounting graduate teachers are adequately prepared and equipped with good personal values and essential skills that match best teaching practices in the teaching profession (Lingam, et al., 2017; Mangalamma & Vardhini, 2017; Waltson & Osibodu, 2019). In line with the issues raised in the background, the study focused on preservice Accounting teachers' personal values, motivation, and professional commitment, and how these variables affect effective teaching.

In line with the assertions made so far and the quest of the country to produce effective Accounting teachers, Ghana has taken steps to ensure the quality training of Accounting graduate teachers who will meet the needs and

expectations of the corporate world (Gunarathne, et al., 2020; Kwarteng, 2013a). In this regard, government through Ghana Tertiary Education Commission (GTEC), universities, and other stakeholders have been taking pragmatic steps to ensure that Accounting education programmes in our tertiary institutions meet the set criteria for accreditation before these programmes are taught at the university. They are ensuring that the various professional accreditation given to teachers help in improving quality Accounting education delivery in Ghana.

Quality Accounting education can be delivered when preservice teachers teach effectively and demonstrate high levels of professional values, knowledge, teaching-related behaviour, pedagogical content knowledge, and practices (Arikewuyo, 2009; Orchill, 2018; Tan & Laswad, 2018; Syah, et al., 2020). Therefore, in line with the quest to ensure that Accounting graduate teachers are adequately prepared and equipped with good personal characteristics and essential skills that best match the 21<sup>st</sup> century market practices within the Accounting education profession, it is critical that attention is paid to preservice teachers' personal characteristics such as personal values, motivation and commitment to the teaching of Financial Accounting subject. Also, assessing how these variables affect effective teaching of Financial Accounting at the Senior High Schools (SHSs) in Ghana.

### **Statement of the Problem**

The focus of the Ghanaian Accounting education curriculum is continuous quality where students are expected to master the knowledge, applications, and attitudes that will reinforce workplace competencies and standards (Ishola et al., 2020; Kwarteng, 2013b; Testers et al., 2020). Research

has shown that institutions responsible for training Accounting teachers for SHSs are constantly reviewing their programmes to ensure quality and effective teaching (Blazar, 2015; 2016; Clark, 2018). However, empirical evidence indicates that the quality of teaching and learning of Accounting at the SHSs is below average and it is not meeting the industry requirements and standards (Alhassan, 2020; Fuudia, 2019).

For instance, it is unclear whether the programmes introduced at the universities differ from that taught in the SHSs, hence students' poor academic performance in Accounting (Alhassan, 2020; Fuudia, 2019). Could this be associated to teachers' personal values, motivation or their level of commitment? A situation blamed on teachers' poor personal values (Asah et al., 2015; Barni et al., 2019; Henderson-king & Michelle, 2016; Şahin-Fırat, 2016), ill-preparation (Cleveland, 2018; Darling-Hammond et al., 2015; Hudson, 2019; Preston, 2017), ill-commitment (Lopez & Irene, 2017; Mark & David, 2020; Young, 2018), rampant absenteeism and late coming (Akuoko et al., 2012; Awayiga et al., 2010; Fuudia, 2019; Kwarteng, 2013a; Orchill, 2018), lack of motivation (Abonyi et al., 2021; Alhassan, 2020; Barni et al., 2019; Comighud & Arevalo, 2020; Harteis, 2019; Maryam et al., 2020), and ineffectiveness as a whole (Bhat, 2020; Bird, 2017; Biswas, 2017; Uyai & Effiong, 2015; Umoru & Haruna, 2018).

In line with these empirical findings and Ghana Tertiary Education Commission (GTEC, 2020) requirements for teacher education institutions to meeting the 21<sup>st</sup> century skills, teacher education institutions are expected to focus on developing the personal values of trainee, their motivation to teach, commitment to teaching and the teaching profession, and other soft skills

require by teachers to ensure effective teaching (Amonoo, 2019; Fuudia, 2019; Kwarteng, 2018). This creates an apparent link between teachers' personal values, motivation, commitment and instructional effectiveness.

Recently a considerable amount of effort has been offered to teacher educators to build the aforementioned psychological attributes in preservice teachers, especially preservice Accounting teachers (Fuudia, 2019). This is because it is believed these psychological traits will help the preservice teacher to achieve classroom results. Therefore, more empirical studies are needed to gauge preservice teachers' development of personal values, levels of motivation and commitment and how these variables influence their instructional effectiveness.

Already, some studies have focused on the assessment of preservice teachers' personal values (Sahin-Firat, 2016; Barni et al., 2019); motivation (Fernet et al., 2016; Lopez & Irene, 2017; Alhassan, 2020; Oguejiofor et al., 2021) and teaching commitment (Mark & David, 2020; Sadeghi et al. 2021; Mammadzada, 2021) in isolation. Concerning motivation, it was found that preservice teachers' level of motivation was high, this was influenced by altruistic and intrinsic motives (Bilim, 2014). Moss (2015) found that preservice teachers are choosing teaching for positive reasons such as the social utility value of the profession and their intrinsic interest in teaching.

Lopez and Irene (2017) also found out that preservice teachers were highly motivated and committed to teaching. Extrinsic motivation factors enticed these preservice teachers while intrinsic or altruistic factors dominated among those who were committed to teach. Topkaya and Uztosun (2012) revealed that social utility and intrinsic values of teaching were important

motivations for the teaching profession among English teachers. Again, both male and female participants were more intrinsically and socially motivated. Malik and Mansoor (2015) findings of a study in Pakistan revealed that there was a visible increasing trend in the motivation level to teaching of the prospective teachers during their two years pre-service training sessions. Antwi (2019) found that pre-service management teachers were motivated by altruistic factors (shaping the future, enhance social equity), intrinsic factors (prior teaching experience, expert career, high demand, social contribution) and extrinsic factors (job security, social status).

The review of literature identified knowledge and methodological gaps. It was realised that the studies (Zhao & Zhang's ,2017; Demir et al., 2021; Perrin et al., 2021; Essien et al., 2021; Afalla & Fabelico, 2020; Babajide et al., 2015; Hasan, 2017; Sandholtz, 2019; Bilim, 2014; Moss, 2015; Lopez & Irene, 2017; Topkaya & Uztosun, 2012; Malik & Mansoor, 2015; Antwi, 2019) reviewed did not consider how preservice teachers' personal values, motivation and commitment combined can influence the teachers' instructional effectiveness. Some of the studies (Moses et al., 2017; Suralaga et al., 2020) only examined the level of commitment of preservice teachers.

Other studies (Pop & Turner, 2009; Yang et al., 2019) also looked at how preservice teachers' commitment influenced their belief and perception of the teaching career and their levels of motivation (Gu & Lai, 2012; Kurt & Karamustafaoglu, 2018). Furthermore, some of these studies employed the phenomenological orientation with qualitative approach (Aragon et al., 2014; Day et al., 2015; Elliott & Crosswell, 2021; Mark & David, 2020). Other studies also employed descriptive statistical tools to analyse the data



descriptively (Burgess, 2019; Durdukoca, 2021; Mammadzada, 2021; Moses et al., 2017; Sin & Tavares, 2021; William, 2020), a situation that does not create room for generalisation of results to the target population. Thus, there appears to be paucity of empirical evidence on how personal values, motivation and commitment among preservice teachers combined are able to influence their teaching effectiveness, particularly when inferential modelling tools are used to analyse the data.

Addressing this lacuna would assist in knowing the most significant influence of the aforementioned psychological variables to preservice teachers' instructional effectiveness and also the combined influence of these variables on the same criterion variable. Also, most of the studies on preservice teachers were conducted in developed nations (Afalla & Fabelico, 2020; Clark, 2018; Glutsch & König, 2019; Wall, 2016; Young, 2018; Zhao & Zhang, 2017). In support of the indicated methodological lacunas, Fuudia (2019) calls for a perspective on quantitative modelling of the predictors of effective teaching on preservice teachers' instructional effectiveness within an African or Ghanaian context. Due to the limited research focus on how motivation, commitment and personal values influence preservice teachers' effectiveness in Ghana, the current study focused on the influential dynamics of the indicated variables within Ghanaian public universities.

### **Purpose of the Study**

The study examined the influence of preservice Accounting teachers' personal values, motivation and commitment on their perceived effective teaching of Financial Accounting at SHSs. Specifically, the study objectives sought to:

1. determine the characteristics of preservice Accounting teachers of UCC and UEW that help them to teach effectively.
2. examine preservice Accounting teachers of UCC and UEW personal values required for teaching Financial Accounting.
3. assess the level of motivation towards the teaching of Financial Accounting among preservice Accounting teachers of UCC and UEW.
4. ascertain the level of commitment towards the teaching of Financial Accounting among preservice Accounting teachers of UCC and UEW.
5. examine the difference in the perceived effective teaching of Financial Accounting by preservice Accounting teachers of UCC and UEW with respect to gender, age and prior teaching experience.
6. assess the influence preservice Accounting teachers of UCC and UEW personal values, teaching motivation and commitment have on their perceived teaching effectiveness in the teaching of Financial Accounting.

### **Research Questions**

Based on the first four specific objectives of the study, the following research questions were outlined to guide the study:

1. What are the characteristics of preservice Accounting teachers of UCC and UEW that help them to teach effectively?
2. What personal values of preservice Accounting teachers of UCC and UEW are required for teaching Financial Accounting?
3. What motivates preservice Accounting teachers of UCC and UEW to teach Financial Accounting?
4. What level of commitment do preservice Accounting teachers of UCC and UEW show toward teaching Financial Accounting?

### Research Hypotheses

In line with the fifth and sixth specific objectives of the study, the following research hypotheses were formulated to guide the study.

H<sup>1</sup><sub>0</sub>: There is no statistically significant difference in the perceived teaching effectiveness of preservice Accounting teachers of UCC and UEW with respect to gender, age and prior teaching experience.

H<sup>2</sup><sub>0</sub>: There is no statistically significant influence of preservice Accounting teachers' personal values on their perceived effectiveness in the teaching of Financial Accounting.

H<sup>3</sup><sub>0</sub>: There is no statistically significant influence of preservice Accounting teachers' teaching motivation on their perceived effectiveness in the teaching of Financial Accounting.

H<sup>4</sup><sub>0</sub>: There is no statistically significant influence of preservice Accounting teachers' commitment on their perceived effectiveness in the teaching of Financial Accounting.

### Assumptions of the Study

The study was carried out based on the following assumptions:

1. Preservice teachers are rational and can report on their own personal values, motivation for teaching, commitment to the teaching profession, and effectiveness in the teaching of Financial Accounting.
2. Respondents' responses to the variables in the study reflect their best effort and truthfulness.
3. Using personal values, motivation and commitment to predict effectiveness of preservice teachers would help design appropriate interventions to deal with the challenges they are likely to face.

### Significance of the Study

The study hoped to provide information on how certain teacher-related factors are important to effective teaching. This would create an avenue for management of universities to constantly review their academic curriculum and programmes to align with the present demands of teaching industry. This would involve organising workshops and other relevant programmes aimed at improving the knowledge, skill, characteristics, personal values and competencies of preservice teachers which would in turn foster effective teaching. Also, effective analysis of the teachers' motivation and commitment levels may help the Ministry of Education (MoE) and Ghana Education Service (GES) to formulate policies that would foster the attraction and retention of satisfied and motivated teachers. With higher levels of motivation, teachers are more likely to become effective in their profession.

Generally, it is the dream of every SHS student to successfully complete secondary education which serves as the foundation for secular pre-tertiary education and proceed to the tertiary level. Embarking on this academic journey calls for the effort of effective teaching force at the secondary level of our education system. Results from this study could be used by the management of the universities (UCC & UEW) to promote the effectiveness of teachers especially helping enhance Accounting education programmes being run at the institutions which will in turn enable teachers to be professionally competent especially regarding their teaching-related behaviour, classroom management strategies, pedagogical content knowledge, collaborative skills, and personality for the benefit of students.

Identifying preservice Accounting teachers' personal values, motivation and commitment as factors that influence their effective teaching of Financial Accounting in the various SHSs may inform major stakeholders such as MoE, GES and Ghana Government in formulating policies geared toward addressing low commitment and high staff turnover in the GES, particularly among newly posted teachers in Accounting (Fuudia, 2019). This may help in reducing the ill-commitment levels among preservice Accounting teachers, a phenomenon which will help significantly in boosting their effectiveness in the service.

Metropolitan, Municipal and District Education Directorates (MMDEDs) interested in reducing the attrition rate of newly qualified Accounting teachers and increase their retention rate and effectiveness may use the findings from this study. This can be done through well-developed professional development programmes that include a comprehensive newly qualified teacher induction programmes with strong school-community focus and self-motivation techniques that will help in enhancing the teachers' personal values, motivation and commitment to ensure high level of their effectiveness, and quality education as a whole.

Finally, the study would serve as reference materials for researchers interested in the issues that impinge on preservice Accounting teachers personal values, motivation and commitment within the framework of sound implementation of Accounting curriculum. It would stimulate research interests into the topic or other related topics, and pave the way for an in-depth study of the problems on preservice teachers' personal values, motivation and commitment to the teaching profession on a wider dimension than has been

pursued in this research. This would help in understanding the predictors of preservice Accounting teachers' effectiveness from a more general and multifaceted perspectives, and help suggest areas for further research.

### **Delimitation**

There are many stakeholders who are involved in the preservice preparation of teachers. However, the study was delimited to the views of only final year preservice Accounting teachers at the University of Cape Coast (UCC) and the University of Education, Winneba (UEW). Also, several variables are perceived to affect teacher effectiveness; however, this study was delimited to roles of preservice Accounting teachers' personal values, motivation and commitment in explaining teacher effectiveness.

Again, the study was delimited to four (4) dimensions of teachers' perceived effectiveness (teaching related behaviours, subject matter expertise, relational expertise and personality), ten (10) facets of teachers' personal values (power, achievement, hedonism, self-direction, security, benevolence, universalism, stimulation, conformity and tradition), and four (4) components each for teachers' motivation (external, introjected, identified and intrinsic) and commitment (profession, school, students and teaching) respectively. These dimensions of the stated variables were pooled together and treated as composite variables. The study also considered three (3) controls which were gender, age and prior teaching experience.

### **Limitations**

Ideally, preservice Accounting teachers from Private universities in Ghana should have been included in the study. Some of the private universities in Ghana running Accounting teacher education programme are

Valley View University (VUU) and Catholic University College, Ghana (CUCG). Therefore, for an effective comparative analysis of preservice Accounting teachers' from public and private universities offering Accounting teacher education programme teaching effectiveness would need to cover both private and public universities. This would have increased its generalisation.

Another limitation is that this study was cross-sectional in nature and, therefore, one cannot infer meaningful causality from the findings. For the most part, the hypothesised relationships were supported; yet, it may be possible that the causal relationship between predictors of effective teaching is reversed. Furthermore, preservice Accounting teachers' personal values, motivation, commitment and effectiveness may not be static, a cross-sectional study would not capture the possible dynamic quality of these relationships. A longitudinal approach is thus warranted.

The instruments (scales) used in this study had high psychometric properties, however, honesty, truthfulness and share of information among respondents could provide results that are not ideal, using psychometric questionnaires could also affect responses negatively. Thus, biases related to the responding of questionnaire could not be completely overruled. Nevertheless, probability sampling technique was used to scientifically select the respondents randomly to reduce bias. Also, the adapted scales were subjected to reliability and validity tests to improve their consistency and dependability.

Lastly, the findings and conclusions of the study may not be projected for the future since issues related to preservice Accounting teachers' personal values, motivation, commitment and effectiveness keep changing with time and place. These limitations notwithstanding, resultant findings of the study

would constitute a strong basis for generalisation, and also facilitate the provision of teacher preservice preparation intervention to yet to be teachers.

### **Operational Definition of Terms**

In order to have a common understanding of the terms used in this study, the following section provides operational definition of terms as they have been expressed in this study:

**Preservice teachers** refer to teachers who are under professional training. In this study, they refer to final year Accounting education students who have done both their on-campus and off-campus teaching practices.

**Teachers' commitment** refers to the psychological identification or emotional bond teachers experience with the teaching profession, their school, students and teaching with regard to continuing their association with GES, acceptance of the values and goals of the service, and willingness to help GES to achieve its goals and values.

**Teachers' effectiveness** is the ability of teachers to design and understand the needs of their students for quality instruction. The skills needed for effective teaching involve more than just subject matter expertise, they include teaching-related behaviour, relational expertise and high level personality

**Teachers' motivation** refers to the biological, emotional, social, and cognitive driving forces that activate teachers' achievement of instructional goals and classroom/school behaviours.

**Teachers' personal values** refer to broad desirable goals that stimulate teachers' actions and serve as guiding principles in their teaching.



## Organisation of the Study

The first chapter is an introductory one which covers the background, statement of the problem, purpose of the study, specific objectives, research questions, hypotheses, significance, and delimitation of the study. The first chapter further presents the limitations, operational definition of terms, and organisation of the study.

The second chapter provides relevant literature on various components of the study and also locates existing studies that incorporate the predictability of preservice Accounting teachers' personal values, motivation and commitment on their effective teaching. It also covers important aspects of the review such as theoretical and conceptual frameworks, and other relevant sub-headings that include empirical review. Furthermore, the chapter provides a summary of major findings of the state of the art indicating the linkage with the current study at the end.

The third chapter covers the research methods employed in this study. Areas that were discussed included the research design, philosophical orientation of the study, research approach, study area, population, sample and sampling procedure, instrumentation, data collection procedure, data processing and analysis, and ethical considerations. The fourth chapter looks at the analyses of the data and discussion of the findings regarding the specific purposes of the study. The fifth chapter is the summary of findings, conclusions and recommendations. It ends with the contributions of the study to knowledge and suggestions for further research.

## CHAPTER TWO

### LITERATURE REVIEW

#### Introduction

This chapter deals with the review of relevant and related literature on preservice Accounting teachers' personal values, motivation and commitment, and the predicting roles of these factors on teachers' effectiveness in the teaching of Financial Accounting. The review enables the researcher to have a better understanding of the problem, identify where gaps exist in the research literature and most importantly generates relevant methods. Specifically, the chapter is categorised into three main areas; namely, conceptual, theoretical and empirical reviews. On the bases of the lessons learnt from the review and personal observations of the researcher, conceptual framework of the study is constructed to reflect the argument of the study.

#### Theoretical Framework

The theoretical perspective of the study was drawn on three related theories that were reviewed and analysed to form a theoretical structure that supported the argument of this study. These theories are interconnected ideas that condense and organise knowledge about the influence preservice Accounting teachers' personal values, motivation and commitment have on their teaching effectiveness with regard to Financial Accounting. The theoretical review also provided the researcher with a general framework for data analysis. These three interrelated and interdependent theories are able to explain preservice Accounting teachers' personal values, motivation and commitment, and the influence these variables have on the teachers' effective teaching of Financial Accounting.

Generally, no single theory can be used to explain the interconnections that exist among the study variables. Therefore, it is appropriate to adopt multiple related theories to explain the phenomenon. These theoretical perspectives have influenced research on teachers' personal values, motivation and commitment, and have provided the foundations for better understanding of teachers' effectiveness and its determinants.

### **Theory of basic values**

The value theory as propounded by Shalom Schwartz was conceptually based on Milton Rokeach's conception of value (Schwartz, 2012). According to the theory of basic value, value system is basic and intrinsic in every individual. However, people value system continues to change over time as opposed to enduring as stable personality traits. The theory also holds the assumption that values are derived from three needs of human existence, that is, needs of individuals as biological organisms, coordinated social interaction, and group efficacy and survival (Schwartz, 2015; Schwartz et al., 2017). Basing his theory on his main assumption, Schwartz (2016) redefined values as desirable, abstract, trans-situational goals with varying degrees of importance that serve as guiding principles in people's lives.

Furthermore, the theory holds the idea that value is guided by six main features that are implicit in the writings of many theorists. The first feature indicates that values are concepts or beliefs that link inextricably to affect. When values are stimulated, they become infused with feeling (Schwartz et al., 2001). Preservice Accounting teachers for whom independence is an important value in their teaching life become aroused if their independence is threatened, despair when they are helpless to protect it, and are happy when

they can enjoy it. The second feature looks at the desirable goals that motivate preservice Accounting teachers' behaviours and action. Preservice Accounting teachers for whom social order, justice, and helpfulness are important values are motivated to pursue these goals (Fotopoulos et al., 2011; Schwartz, 2015).

The third feature posits that values transcend specific situations, actions and situations (Schwartz, 2012). Obedience and honesty values of preservice Accounting teachers, for example, may be relevant in the classroom, school, and also with colleagues or parents. According to Schwartz (2012), this feature distinguishes values from norms and attitudes that usually refer to specific actions, objects, or situations. The fourth feature considers values a phenomenon that serves as standards or criteria in the teaching life of the preservice Accounting teacher.

According to Fotopoulos et al. (2011), values guide the selection or evaluation of actions, policies, people, and events. Preservice Accounting teachers decide what is good or bad, justified or illegitimate, worth doing or avoiding, based on possible consequences for their cherished personal values. However, the impact of values in everyday decisions is rarely conscious (Schwartz, 2012). According to Schwartz (2016), preservice teachers' personal values enter awareness when their actions or judgments they are considering have conflicting implications for different values they cherish.

The fifth feature posits that personal values of preservice Accounting teachers are ordered by importance relative to their individual needs and demands (Schwartz, 2012). The personal values of the teachers form an ordered system of priorities that characterise them as individuals. Do they

attribute more importance to achievement or justice, to novelty or tradition? This hierarchical feature also distinguishes values from norms and attitudes.

The last feature looks at the relative importance of multiple values that guides actions of teachers (Fotopoulos et al., 2011). Any attitude or behaviour typically has implications for more than one value. For example, attending church might express and promote tradition and conformity values at the expense of hedonism and stimulation values. The trade-off among relevant, competing values guides attitudes and behaviours (Schwartz, 2012, 2016; Schwartz et al., 2017). Personal values of preservice Accounting teachers influence their action when they are relevant in the context, hence likely to be activated, and important to them.

Basically, what distinguishes one preservice Accounting teacher from another is the type of goal or motivation that they express. The values theory defines 10 broad values according to the motivation that underlies each of them. These values are treated as facets of preservice Accounting teachers' personal values. The facets or dimensions are universalism, benevolence, tradition, conformity, security, power, achievement, hedonism, stimulation and self-direction. The theoretical assumption of the study is that these values are likely to be universal because they are grounded in one or more of three universal requirements of teachers' existence with which they help to cope (Henderson-king & Michelle, 2016). These requirements are needs of teachers as biological organisms, requisites of coordinated social interaction, and their survival and welfare need as a group.

Preservice Accounting teachers cannot cope successfully with these requirements of human existence on their own. Rather, they must articulate

appropriate goals to cope with them, communicate with others about them, and gain cooperation in their pursuit as incoming professional teachers (Schwartz et al., 2017). Within the context of this study, teachers' personal values refer to broad desirable goals that stimulate their teachers' actions and serve as guiding principles in their teaching. They are the socially desirable concepts that the teachers used to represent these goals mentally and the vocabulary used to express them in social interaction.

The assumptions of the theory may not be applied universally, as averred by Strasheim and Ungerer (2017). That is why the researcher contextualised the application of this theory in the explanation and reinforcement of the theoretical framework of the study. The inference of this theory to the current study is that preservice Accounting teachers' personal values form part of their thinking, belief systems, actions and behaviours that serve as a guiding principle for predicting their professional work life and effectiveness in the teaching of Financial Accounting (Lönnqvist et al., 2019). The assumption is that teachers' classroom behaviour, multiculturalism, assessment techniques, pedagogical strategies and attitudes toward students and other stakeholders are largely predetermined by their personal values.

Also, teachers' ability to demonstrate meaningful level of teaching strategies and professionalism are largely shaped by their positive personal values (Barni et al., 2019). However, teachers with significant levels of negative personal values are likely to demonstrate lack of teaching strategies and professionalism which can lead to their dysfunction in the teaching of Financial Accounting (Roccas & Sagiv, 2019). This shows that personal values demonstrated by preservice Accounting teachers can work for or

against their effectiveness and to a large extent effective implementation of the Financial Accounting curriculum.

To enhance the argument of this theory, the researcher further considered a theory that looks at a more personal, individualistic and perceived desirability concerns that help in shaping teachers' teaching effectiveness. Therefore, the next theory to look at is self-determination theory of motivation which grew out of the work of psychologists Edward Deci and Richard Ryan. The theory toppled the dominant belief that the best way to get preservice Accounting teachers to be effective in the teaching of Financial Accounting is to reinforce their behaviour with rewards.

### **Self-determination theory**

Self Determination Theory (SDT) (Ryan & Deci, 2000) emphasizes the satisfaction of basic human needs for autonomy, competence, and relatedness as a key driver of motivated behaviour. In contrast to many theories of motivation, which emphasize the quantity of motivation (e.g., goal-setting theory), SDT emphasizes the idea that qualitative differences in motivation also matter. Specifically, a key contribution of SDT is that it describes a continuum in which goals may be pursued for different reasons, ranging from being intrinsically motivating at one extreme to being extrinsically motivating at the other end. The theory suggests that these different motivations can all lead preservice teachers to act, but they may have different implications for their teaching and well-being.

According to SDT, intrinsically motivating teaching are interesting, enjoyable, and spontaneously pursued by preservice Accounting teachers. Such motivation is experienced as autonomous and self-determined (Deci and

Ryan, 2014). In contrast, extrinsically motivated teaching is pursued because of external contingencies, but can be experienced as controlling or autonomous depending on the extent to which the contingencies have been internalized by the preservice Accounting teachers. As such, SDT (Deci and Ryan, 2014) describes several different types of extrinsic motivation.

The first factor to consider, as indicated in Figure 1 is external regulation. It is the least internalized form of extrinsic motivation with preservice Accounting teachers pursuing teaching because of rewards or punishments present in the environment. Secondly, introjected regulation is the next form of extrinsic motivation, with preservice Accounting teachers pursuing goals because they have internalized and come to self-administer the rewards and punishments for the goal. Often, preservice Accounting teachers who experience introjected motivation pursue teaching because they would feel guilty if they did not.

Thirdly, identified regulation reflects a more internalized form of extrinsic motivation whereby preservice Accounting teachers understand the value of the goal and pursue it based on that understanding, but they have not come to personally value the goal and the reasons for its pursuit. Fourthly, integrated regulation reflects the most complete internalization of an extrinsic goal whereby the preservice Accounting teacher has come to personally value teaching and experience it as important. The teaching is not inherently interesting or fun (so it is not intrinsically motivating), but it is valued, important, and experienced as autonomously motivating. Finally, in contrast to the motivated behaviours described above, SDT also recognises that some



behaviours may be motivated, which means these preservice teachers are not able to provide a reason for why they engage in them.

In most cases, some goals are more consistent with satisfying an individual's basic needs than others (Ryan & Deci, 2000; 2017). In particular, striving for autonomous goals may lead to greater need satisfaction and better well-being, whereas striving for controlled goals may lead to the thwarting of one's needs and worse well-being. A key finding from research on SDT is that more autonomous forms of motivation are associated with better teaching on interesting or complex activities. However, differences between autonomous and controlled motivation are not observed for boring or mundane teaching (Koestner and Losier, 2002; Vallerand, 2021a). Further, autonomous motivation is positively associated with well-being and job attitudes. Thus, both forms of motivation may lead the preservice Accounting teacher to perform teaching, but autonomous motivation better satisfies psychological needs and leads to greater well-being compared to controlled motivation.

With regard to self-determined and non-self-determined behaviours, while extrinsic and intrinsic motivation are often portrayed as separate and distinct, self-determined and non-self-determined behaviour are complex and the preservice Accounting teachers are rarely driven to act by a single source of motivation (Ryan & Deci, 2000; Vallerand, 2021b). The preservice teacher may often draw on multiple sources of motivation in the pursuit of teaching. If preservice Accounting teachers are being trained to compete in teaching, for example, they might be extrinsically motivated by a desire to gain approval from their colleagues as well as intrinsically motivated by the satisfaction they gain from the teaching itself.

Rather than the preservice teacher thinking of motivation as being driven by either extrinsic or intrinsic rewards, it is often helpful for the preservice teacher to view it as a continuum between self-determined and non-self-determined behaviours. Particularly, purely self-determined behaviours tend to be intrinsically driven and are done for enjoyment, interest, and inherent satisfaction for the action itself (Ryan & Deci, 2000). On the other end of the continuum are non-self-determined behaviours, which are performed only because they must be done. On this extreme end of the scale, there is a complete lack of control by the preservice Accounting teacher.

According to Ryan and Deci (2000), in most cases, behaviours tend to lie somewhere in the middle of the continuum. There is often a varying amount of external motivation, which can also fuel a degree of internal motivation. Preservice Accounting teachers may engage in actions because they feel they have some level of personal control and the behaviours ultimately align with something that is important for self-concept. According to Ryan and Deci (2017), most actions are not purely self-determined or non-self-determined. Instead, actions often rely on a certain degree of self-determination that may also be influenced by extrinsic motivations.

A highly motivated preservice Accounting teacher is intrinsically inspired, competent and highly autonomous. Such a teacher has natural desire to succeed in the teaching profession. Also, the desire for growth and development in the teaching profession helps preservice Accounting teachers to also plan and create opportunities for successful demonstration of effectiveness in their teaching practices (Guay, 2022).

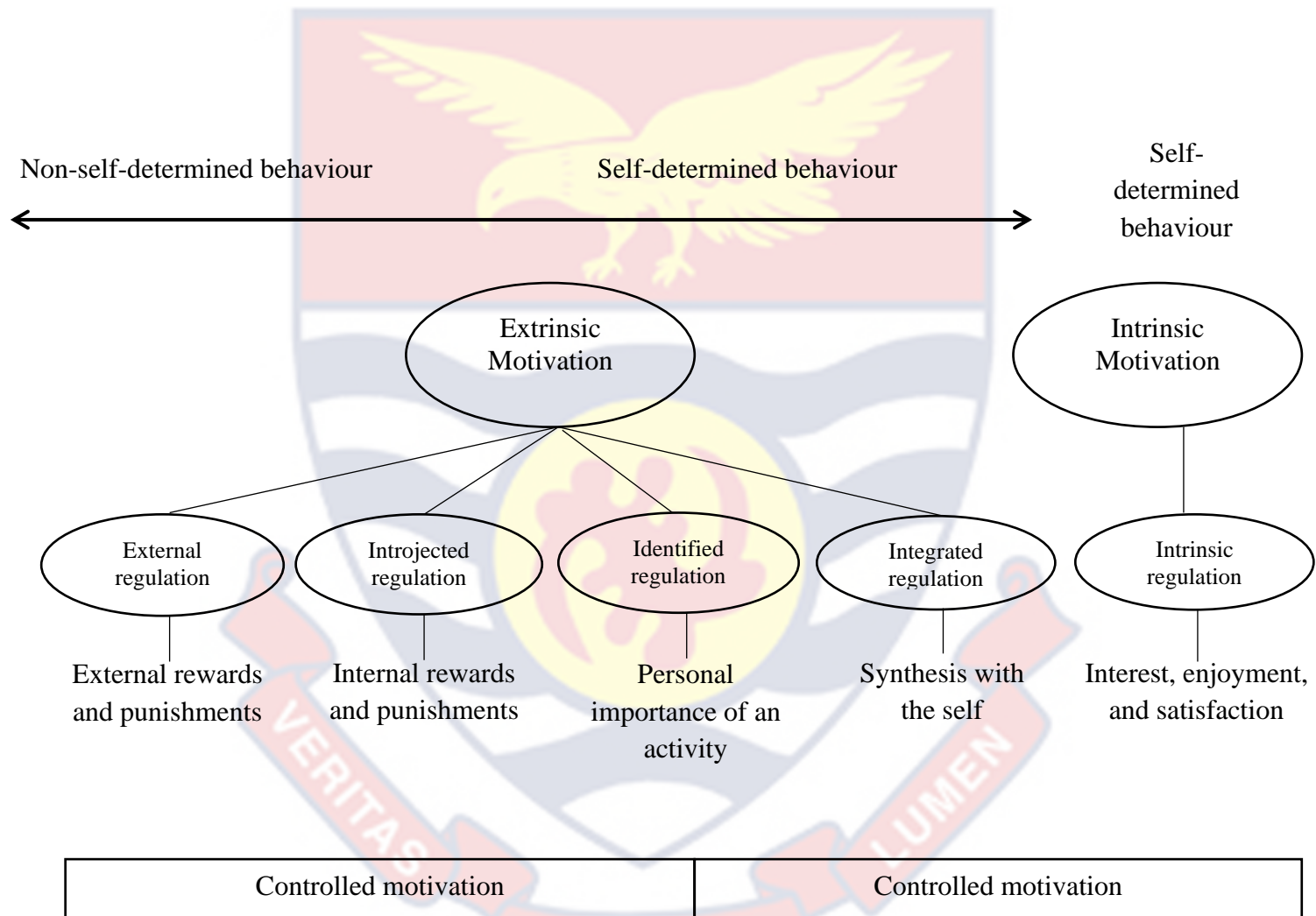


Figure 1: Model of Self-Determination Theory  
 Source: Adapted from Deci and Ryan (2014)

The theory has some limitations. First the theory assumed that preservice Accounting teachers are rational and that when they are motivated intrinsically, they are likely to increase their effectiveness in the teaching of Financial Accounting (Broeck, et al., 2019). This may not be the case in some situation, particularly among preservice teachers who see teaching as ‘stepping stone’ to progress and survival in life. They may prefer extrinsic motivators as compare to intrinsic motivators. Also, the theory does not take into consideration individual differences in psychological needs. Also, cultural, environmental and social contextual situations may exist which were not accounted for.

Similarly, the theory assumes that interpersonal style of supervisors and managers is important in addition to job characteristics (Legault & Inzlicht, 2019). These factors are worthwhile as it may facilitate better motivational processes. It also, focuses on causality orientation and not need strength as the individual’s difference. Furthermore, Legault and Inzlicht (2019) added that the theory considers controlled motivation and not just internal motivation like job characteristics. These lacunas weaken the argument of the study. However, the assumptions of personal values theory help the research to fill these gaps in the theoretical argument of the study.

In conclusion, when preservice Accounting teachers are exposed to and involved in opportunities that allow for personal initiative and self-direction, as well as optimal challenge and positive social interactions, their motivation thrives, and they are likely to feel interested and engaged. Furthermore, the theory argues that the preservice Accounting teacher when motivated, has the ability to teach Financial Accounting effectively, the longer they persist, the

better they acquire relevant knowledge, skills and competencies, the greater their commitment to the school, students, and the teaching profession. Similarly, institutions that support preservice Accounting teachers' autonomy, as well as other psychological needs, can foster autonomous motivation.

Therefore, institutions must improve their pedagogical and educational practices in order to help preservice teachers realise their full potential.

### **Theories on commitment of teachers**

There are many theories on teachers' commitment, but only two of these are reviewed in this study. These are the side-bet theory of Becker (1960), and the multidimensional construct of Meyer and Allen (1991). To start with, the behavioural definitions of preservice Accounting teachers' commitment are rooted in the side-bet theory, which describes commitment as a process in which individuals made side-bets or investments in the school or profession and are bound to the school or profession by those investments (Powell & Meyer, 2004). Once these commitments are made, the teachers adjust their attitudes toward the school or profession to justify their committed behaviour. Thus, the development of work commitment per this view is a self-reinforcing cycle in which a behavioural commitment caused the individual to adjust attitudes accordingly, which in turn leads to more committed behaviour (Muhamad, et al., 2021).

Proponents of this view would define preservice Accounting teachers' commitment as the teachers' propensity to maintain membership in the teaching profession (Cesário & Chambel, 2017). The side bet theory suggests that the teacher is bound to the school or profession, not by attitudes, but as the outcome of an inducements-contribution transaction between the teacher

and the school or profession. Commitment is based not on the preservice Accounting teacher's identification and acceptance of values, but on a cost-benefit assessment, and on the extent to which the perceived magnitude of investments bound the preservice teacher to a school and the profession (Nazir & Islam, 2017). In this view, it is past committed behaviour that drove both attitudes and future behaviour. In short, a committed preservice Accounting teacher who only intends to stay in the teaching profession or in a school because of certain benefits is not likely to promote effective teaching and learning which every school aims at.

The side-bet theory's explanation of preservice Accounting teachers' commitment is not enough in explaining for this study. This is because this study among other things is aimed at finding a lasting solution to preservice teachers' commitment to school, profession, students and teaching. As supported by the personal value theory, the teachers should also be willing to internalise their personal values and aspirations of their schools (Gamage, et al., 2021; Suparnaa & Noor, 2021).

If preservice Accounting teachers' commitment is, therefore, not based on the individual's identification and acceptance of the values but on cost-benefit assessment, the teachers will not feel committed and this will affect their effectiveness in the teaching of Financial Accounting (Gamage et al., 2021). This is because teachers committed in this way may only stay in the profession as long as the benefits remain. They may not also be willing to exert effort towards the achievement of school goals. They may also as well conduct themselves in manners that suggest that they do not accept the values of the schools.

The second theory used to underpin the argument of the study views preservice Accounting teachers commitment as a multidimensional construct. Meyer and Allen (1991) definition of commitment typifies this approach. They defined commitment as a psychological state that characterises the teacher's relationship with the school, profession, students and teaching; and has implications for the decision to continue membership in these relationships. Meyer and Allen (1991) proposed three components of commitment that are; affective, continuance and normative commitment. They stated further that a teacher's relationship with a school, students, profession and teaching might reflect varying degrees of all three.

Affective commitment is the teacher's emotional attachment to, identification with, and involvement in the school and profession. It reflects the identification and commitment situation where the preservice Accounting teachers stay in the teaching profession and school with their own will (Nazir & Islam, 2017). Continuance commitment is a function of the teacher's judgment of the costs associated with leaving the teaching profession (Muhamad et al., 2021). In continuance commitment, the teacher considers the disadvantages of leaving the school or profession and avoids quitting. Normative commitment, on the other hand, is a feeling of obligation to continue employment, essentially the sense that one "ought" to remain – a moral obligation (Suparnaa & Noor, 2021). Overall, preservice Accounting teachers' commitment is seen as the degree of positive bond between the preservice teacher and the school, students, profession and teaching.

In all, the argument of the various commitment theories reviewed show that when preservice Accounting teachers believe that the teaching profession,

schools and the country as a whole value their contribution and cares about their well-being, they end up demonstrating positive personal values because they are motivated to do so. These dynamics will in turn enhance their commitment to the teaching profession, teaching, school and students. Furthermore, these dynamics in the long run will help boost their effectiveness in the teaching of Financial Accounting.

### **Conceptual Review**

The conceptual review for the study considered four main concepts in order to arrive at a concept or generalisation. This was as a result of things seen, experienced, or believed by other researchers and myself with regard to preservice Accounting teachers' personal values, motivation and commitment, and their predicting roles on effective teaching. Specifically, the conceptual review focuses on concepts including Accounting education, effective teaching, teachers' personal values, motivation and commitment.

#### **Concept of accounting education**

Accounting education has been conceptualised by some scholars as the system for impacting Accounting students with the expertise suitable in the management of the complexities of accountancy profession (Curtis, 2017; Sin et al., 2015; Williams et al., 2019). Others define it as a process to produce Accounting graduates who possess the skills and knowledge required to enter the Accounting profession successfully (Brouard et al., 2017; Dolce et al., 2020; Stanley & Xu, 2019).

Also, according to Albrecht and Sack (2015), Accounting education is the impartation of the language of business which informs investors and other stakeholders, and is the driving force of a country's economic development



agenda. Testers et al. (2020) also opined that Accounting education is rendering of human service activity that reveals, especially, financial and Accounting information, to help people, investors, businesses, and policy makers to make better financial decisions.

Similarly, Accounting education has been seen as educating students to know issues about collection, recording, and summarising of data, and to subsequently report, analyse, and audit the results thereof, that will improve business decision making processes (Browne et al., 2018). Howieson et al. (2019) defined Accounting education as a “service activity”. In the view of Howieson et al., the task of Accounting education is the provision of quantitative information which is basically financial in nature and relating to economic bodies with the aim of making viable economic decisions.

It can be considered as experience, as practice in learning to learn, and as part of education for business (Stanley, 2017; Webb & Chaffer, 2016). The aim of Accounting education is to help students learn to become professional accountants (Lim et al., 2016; Malan, 2020). In line with the forgoing definitions, this current study defines Accounting education as the discipline of impacting students with requisite knowledge and skills in collecting, recording, classifying, summarising and the interpretation of financial information for decision making. This conceptual definition of Accounting education reflects briefly the goal for such education in Ghana.

The objectives set for Accounting education is specifically the preparation and introduction of an educational module designed meticulously to equip the Accounting graduate for occupational and professional excellence in the conduct of their roles, first as accounts personnel, and then any other

relevant task which may be performed by university Accounting graduates after school (Karseth & Solbrekke, 2016).

Generally, Accounting jobs are perceived to be challenging and, therefore, the purpose of Accounting education is to train intelligent persons who have a lot of mental energy to provide the complex needs of the Accounting industry (Abdolmohammadi & Baker, 2016). Thomas (2017) also posits that Accounting education's sole objective is to produce graduates with the requisite skills to accomplish complex Accounting tasks. One may aver that the need for Accounting education, basically, is to produce graduate accountants who are well equipped to provide the financial information needs of the market or the business world.

In this 21<sup>st</sup> century, accountants face the pressure to show and demonstrate that Accounting is a highly credible profession (Muhamad & Sudin, 2015). One of the major goals of Accounting education is to instil discipline, ethics and professionalism in the trainees. Given that professional conduct steeped in human values and ethics is the core to Accounting professionalism, it is not surprising that the focus of attention in Accounting education has now shifted back to the manner in which accountants are trained and educated. It is based on this premise that criticisms have been levelled at educators for contributing to the corporate reporting scandals by discharging poor quality professional education (Abdolmohammadi et al., 2019; Dellaportas et al., 2014; Lehman, 2018; McPhail & Walters, 2019).

In most developing countries, the Accounting programmes are said to be dominated by the learning of techniques and rules (Boyce, 2008; Low et al., 2008) and thus have very little attention given in instilling values, ethics and a

sense of integrity (Armstrong et al., 2013; Power, 2021). The ultimate aim of education, based on the philosophy of MOE, is to develop every aspect of individuals in a harmonious and balanced manner so as to preserve their well-being (MOE, as cited in Fuudia, 2019). This makes education a lifelong process, and human beings are constantly in need to expand, explore and verify existing knowledge. Experience does not only enrich and strengthen knowledge but also re-examine and increase the capacity of the existing knowledge possessed by individuals (Jackling et al., 2021). Evidentially, one may say that the aim of all programmes, including Accounting education programme in higher education, should show the direction towards educating individuals for self-development in a holistic approach to serve their community and nation as learned and responsible citizens.

### **Accounting education in Ghana**

The Association of Accountants in the Gold Coast (Ghana) established in 1954 was the first registered professional Accounting body in British West Africa. This then was transformed to the Institute of Chartered Accountants, Ghana (ICAG) in 1963. According to ICAG (2021), the Institute was established by an Act of Parliament, Act 170, in 1963. It is charged with the regulation of the accountancy profession in Ghana, including setting professional standards. Ghana gained the right to award the Chartered Accountant designation, and with the right to regulate the accountancy profession in Ghana. The Institute conducted its first professional examinations in 1968 under the oversight of Institute of Chartered Accountants, England and Wales (ICAEW). Two out of the seven candidates (30%) passed. In 1978, ICA (England and Wales) gave ICAG full professional

independence and freedom after being convinced of ICA (Ghana's) standards of examination and membership qualifications to be satisfactory and that ICAG could manage its own affairs (ICAG, 2021).

The founding members of ICAG were mostly qualified professionals from the UK bodies, i.e. ICA (England and Wales) and ICA (Scotland). Currently, most of the initial practicing members have phased out; some by death, others by virtue to old age and infirmity. There are now two categories of membership, i.e. (a) those who qualify by taking the examinations and (b) those who are admitted by virtue of their membership of other accountancy bodies so recognised by council. Under group (b) is a large number of Association of Chartered Certified Accountants (ACCA), Institute of Cost and Works Accountants (ICWA) and Certified Public Accountants (CPA).

ICAG is also a member of regional and international Accounting professional bodies such as Association of Accountancy Bodies in West Africa (ABWA), International Federation of Accountants (IFAC) and Pan-African Federation of Accountants (PAFA). From a humble beginning of two candidates who passed the Institutes first examinations in 1968, ICAG now can boast of 3,923 qualified members out of which 352 are practitioners (ICAG, 2021). The Institute also has a current student population of over 10,000, with more than 6,000 who regularly sit for the Institutes examinations (ICAG, 2021). With branch offices in every region of Ghana, ICAG is making significant contribution to the economic development of Ghana.

In the case of UCC, UEW and UDS, they are providing not only Accounting education but also Accounting teacher education. That is, training teachers to be able to teach Accounting at the secondary school level of our

education system and also work as accountants. In the current curriculum within these universities with regard to Accounting teacher education, it is not only looking at core Accounting subjects, it also looks at some of the professional courses in teacher education (Fuudia, 2019). Some of the universities are reviewing their Accounting teacher education curriculum to give more weight to the learning of management, analytical skills and communication. These are necessary attributes in an information based and highly competitive business world (Abbasi et al., 2018).

Consequently, the Accounting education in public institutes of higher learning in Ghana is being revised to improve the quality of education and reduce the expectation gap relating to employers and industry demands. Universities such as UCC and UDS are reviewing and articulating coherent programme structures to be submitted to GTEC with the view of building Accounting graduate attributes within and across the programmes. The Accounting professional body in Ghana has also recognised the critical importance of the development of generic skills and attributes for Accounting education graduates (ICAG, 2021; Zahavi & Friedman, 2019). Beside compliance with the International Education Standard (IES 1-8) issued by the International Federation of Accountants (IFAC), GTEC has also produced accreditation guidelines for universities making explicit of their expectations of the cognitive and behavioural skill levels of graduates (GTEC, 2020).

Even after the intervention of GTEC to ensure that universities review their programmes constantly in order to meet the 21<sup>st</sup> century skills requirement and other relevant educational standards, some scholars continue to argue for the need to re-examine the type of educational system that

produces Accounting professionals, including teachers, who, consciously or otherwise, appear to demonstrate negative personal values and ill-commitment toward the teaching profession (Bardi & Schwartz, 2020; Oni et al., 2017; Perera et al., 2018).

These dynamics in the long run may lead to ineffectiveness on the part of the Accounting teacher (Sandholtz, 2019). This shows that Accounting teachers attributes being developed during their preservice preparation should now go beyond disciplinary or technical knowledge and expertise and include qualities that prepare graduates as lifelong learners, as ‘global citizens’, as agents for social good and for their personal development in light of an unknown future (Seniwoliba, 2019). This can be achieved through the development of positive personal values by Accounting teachers (Barni et al., 2019). However, the critiques on the inadequacy of Accounting teacher education in Ghana continue; and the need to look at teaching and learning of Financial Accounting in SHSs to help improve it still linger.

### **Teaching and learning of financial accounting in senior high schools**

Generally, teaching is seen as a set of events which are designed to support internal process of learning (Adey et al., 2017; Umoru & Haruna, 2018). Learning, on the other hand, is about a change: the change brought about by developing a new skill, understanding a scientific law, changing an attitude (Adey et al., 2017). The change is not merely incidental or natural in the way that our appearance changes as we get older. Learning is a relatively permanent change, usually brought about intentionally. Teaching and learning of Financial Accounting is becoming one of the emerging issues when discussing the effectiveness of teachers in the various SHSs in Ghana.

Financial Accounting is the process of recording, classifying, selecting, measuring, interpreting, summarising and reporting financial data of an organisation to the users for objective assessment and decision making (Asaolu, 2017). Accounting data are processed into Accounting information through the use of Accounting principles and conventions. Students in higher education undertake learning of Financial Accounting for numerous reasons, and these reasons influence what they would like to learn and how they would like to learn it. Largely, these reasons influence teaching, and to some extent the effective delivery of the teacher. As the saying goes, for effective teaching to occur, the students must be ready to receive instruction, since they cannot be forced to learn (Alt, 2014). The assumed process is presented in Figure 2.

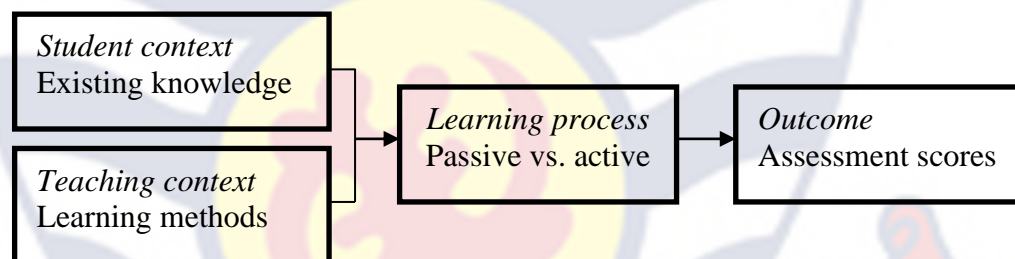


Figure 2: The Contextualised Dunkin and Biddle's 3P Model

Source: Mohammed (2011)

Teaching and learning activities are dependent on several factors, and the 3P model attempts to conceptualise this learning. The 3P model of learning was first outlined by Dunkin and Biddle (as cited in Mohammed, 2011) (Figure 2). Its three components are presage, process, and product. The presage component identifies two broad environmental factors: student context (i.e., prior knowledge of subject, abilities, motivation, and conception of learning) and teaching context (i.e., learning objectives, instructional methods, and institutional procedures). The process component refers to the cognitive processes applied for learning activities: active learning or passive learning

approach (Mohammed, 2011). The product is the qualitative (i.e., structure and transfer), quantitative (i.e., facts and skills), and affective (i.e., involvement) learning outcomes (Munna & Abul Kalam, 2021).

In most cases, teachers expect students to attend classes, take notes, and read study materials. Any differences in learning among students are attributable to their ability, motivation, and prior knowledge of subject matter. In the realm of Financial Accounting, active learning is recommended (Mohammed, 2011). It is a pedagogical approach that combines the learning efficiency with effectiveness of interaction for learning. It can be put into practice in large-class teaching in variety of ways and has been found to be effective in several university disciplines such as Financial Accounting (Mohammed, 2011; Raymond & Ogunbameru, 2015).

The effectiveness of active learning has gained increasing importance in Accounting education, with much evidence pointing to its value (Sequeira, 2018; Yusuf, 2016). Active instructional methods are superior in developing student skills in thinking and writing, as a result, a greater proportion of students prefer active instructional methods, particularly in Financial Accounting (Abeysekera, 2019; Akintelure, 2018; Lewis et al., 2021).

Financial Accounting is seen as a most useful factor in business management within the Ghanaian business sector. It is part of the Business Studies Curriculum. It is the most popular subject that students offer among the business elective subjects (Mistry, 2021). This makes the teaching and learning activities of Financial Accounting important. The aims of inclusion of Financial Accounting in Secondary curriculum is to prepare students in book-keeping and also provide the teacher with the framework within which the



teaching is to take place for tertiary level of education in Accounting (Fuudia, 2019; Kwarteng, 2018).

Usually, Financial Accounting aims at providing specialised instruction to prepare students for career in Financial Accounting field, fundamental instruction to help students assume their economic roles as consumers, workers and citizens, background instruction to assist students in preparing for other professional careers requiring advanced studies in Financial Accounting; and Financial Accounting skills for personal use in future (Mutaka, 2018). These objectives, according to Yusuf (2016), are geared towards making the students to appreciate the rules and functions of Accounting, lay a sound foundation for further study of Accounting at higher level and also assess candidates' knowledge of basic Accounting principles and their application to modern business activities.

Financial Accounting teachers employ various instructional methods in the classroom. According to Abeysekera (2019), teaching methods are in a continuum, ranging from exposition to inquiry. The exposition method of teaching is conventional and widely used in the classroom. In addition, Abeysekera (2019) reported the characteristics of exposition method to include the following: leader-centred, leader-active, learner passive and content emphasis. Examples of exposition method are lecture, discussion, traditional demonstration, guest speaker, panel discussion, storytelling, dramatisation, reading of textbooks, and manuals or hand-outs. The inquiry method is an approach where the learner generates his/her own form of information and it is characterised by the following features: learner-centred, leader-facilitated, learner-active and learning process emphasis. Both methods

are usually used by Financial Accounting teachers interchangeable to make teaching-learning activities interesting.

In the teaching of Financial Accounting, several factors influence the teacher's choice of teaching method for classroom instruction. However, Abeysekera (2019) opined that some of these factors are cost, preparation time, knowledge of the method, nature of the subject matter, curriculum prescription and research recommendations on sequencing of the learning experience. These are factors that the Financial Accounting teacher must bear in mind. Financial Accounting teachers' effectiveness in instructional delivery, according to Raymond and Ogunbameru (2015), depends on their consideration of the nature of the subject during instructional planning.

Raymond and Ogunbameru (2015) added that Financial Accounting is not a subject that can be mastered by mere memorisation of the basic rules. It requires total involvement of the learner in the learning process, sound theoretical knowledge and intensive practice in application of basic principles and personal values. However, the extent to which Financial Accounting teachers involve these principles and personal values to teach Financial Accounting is yet to be determined.

Financial Accounting is better learnt, understood and mastered by actually working exercises (Abeysekera, 2019; Akintelure, 2018). Exercise given should be adequately evaluated, marked and appropriate feedback given to the students. New teaching technologies require Financial Accounting teachers to reflect on the basis of their work, which are the pedagogical assumptions of their practices and, these changes challenge their existing practices (Abeysekera, 2019). For these reasons it became difficult for many

schools to adopt this pedagogy, one of whose virtues is that it is highly compatible with community orientation since in nearly all cases the problem to be solved especially in public orientation and community values are located in the community. There is the need to make use of computers to cope with the emerging topics. Appropriate teaching and learning activities usually lead to significant increase in the effectiveness of the teaching leading these activities.

### **Concept of effective teaching**

Defining the effective teacher, effective teaching and teaching effectiveness can be complex and controversial. 'Effectiveness' is a contested term that can evoke strong emotions because of its perceived links with notions of professional competency and high stakes accountability in some systems (Ayua, 2017). According to Ayua (2017), it may question individual teachers' beliefs about their professional autonomy. Generally, effective teaching requires criteria for effectiveness. These criteria refer to the objectives of education in general and of teaching in particular. Visions about the criteria are the result of a political and societal debate, but educational professionals, teachers and schools can also take part in it. Although objectives of education have changed over time, literacy, numeracy, science and social studies remain the core studies in Ghanaian schools (Fuudia, 2019).

When we seek to define teacher effectiveness in this way, we recognise that a focus on outcomes reflects the value-driven choices and priorities about the goals of teaching that are deemed to be important in the wider education system (Muijs & Reynolds, 2019). According to Akeke et al. (2020), the emphasis on the achievement of agreed outcomes is often prioritised. For example, one definition that has been given is: A teacher is effective if he/she

can accomplish the planned goals and assigned tasks in accordance with school goals (Blazar, 2015). Thus, the objectives of education and the definitions of the quality and effectiveness of education are closely connected. This means that defining effective teaching must be done in relation to understanding the objectives of Financial Accounting education. Therefore, effective teaching can be defined as teaching that successfully achieves the learning by students intended by the teacher (Kyriacou, 2019).

In much of the research literature, terms such as ‘instructional effectiveness’, ‘teacher effectiveness’ and ‘teaching effectiveness’ have been used interchangeably (Latha, 2015; Mangalamma & Vardhini, 2017; Munna & Abul Kalam, 2021; Rahman et al., 2019; Wang & Walberg, 2018). This reflects the fact that the primary nature of a teacher’s work is instructional and that teaching or instruction is generally carried out in the classroom. Part of the confusion is because sometimes the focus is on the teacher’s influence on student outcomes, and at other times on the classroom behaviours and practices that teachers use to promote better outcomes for students.

Teacher effectiveness is generally referred to in terms of the focus on student outcomes and the teacher behaviours and classroom processes that promote better student outcomes (Munna & Abul Kalam, 2021; Rahman et al., 2019). However, some authors view teacher effectiveness in a broader sense. They adopt criteria that seek to encompass the duties that are seen to be part of the wider role of teachers in the 21st century, because the role of a teacher is rarely restricted to instruction only (Akeke et al., 2020; Deci, 2019).

In Ghana and other countries, a teacher’s work has extended beyond the instructional or pedagogical role in the classroom (Fuudia, 2019; Mutaka,

2018; Seniwoliba, 2019). He/she may be facilitating his/her colleagues' teaching, engaging in broader leadership roles in the school, enhancing the quality of his/her teaching through his/her own reflection, engaging in professional development programmes, serving as loco parentis or seen as 'a bag of middle class morality'.

Within the context of this study, teachers' effectiveness is the ability of teachers to design and understand the needs of their students for quality instruction. The skills needed for effective teaching involve more than just subject matter expertise, they include teaching-related behaviour, relational expertise and high level personality. Multiple close-ended items that are based on teaching-related behaviour, subject matter expertise, relational expertise and personality facets will be pooled together to represent teachers' effectiveness. This measurement used is consistent with that of Latha (2015), Corbin (2017), and Fuudia (2019), who all used multiple close-ended items to measure same variable.

These facets are integral part of effective teaching, as it helps to prevent behaviour problems through improved planning, organising and managing of classroom activities, better presentation of instructional material and better teacher-student interaction, aiming at maximising students' involvement and cooperation in learning (Blazar, 2015; Hill & Hawk, 2017). Equally important is the modelling and promotion of good behaviour and personal values. Values and social skills have to be taught and modelled by teachers (Muijs & Reynolds, 2019). Learning to become responsible human beings and make responsible choices requires practice, including making mistakes to learn from without punitive consequences. That is what effective

teaching is about, rather than just delivering a curriculum. Generally, the purpose of education is to produce an ideal person for the society.

Teachers who are effective in their teaching are able to provide for students the opportunity to participate fully in society. Usually, teaching effectiveness is used to reflect teaching styles which relate to certain behaviours which are observable, such as the different teaching methods, the use of technology, communication skills of the lecturers and so on. Moreover, in most studies, teaching effectiveness are measured in two ways, that is, either students' evaluations in the form of questionnaires or by interviewing or administering (or both) questionnaire to in-service or preservice teachers to measure their perception about the concept (Bhat, 2020).

Overall, effective teaching is about reaching achievement goals; it is about 'students' learning; that is, what they are supposed to learn in a particular context, grade or subject' (Biswas, 2017). Teaching as a 'performance' is intrinsically embedded in how notions of 'effectiveness', 'good' or 'excellent' teaching are interpreted. The underlying implication of the 'performance' is that teachers replicate the skills and attributes of an accomplished actor through language and communication, and passion for their subject (Fuudia, 2019). Although these are not the only qualities that are used to assess teaching, they tend to be major factors in judging both excellence and effectiveness, especially from teachers' or students' perspectives because they are easily observed.

In most cases, preservice Accounting teachers who are effective in their teaching of Financial Accounting usually produce students with high level of performance and behaviour in Financial Accounting (Kyriacou, 2019).

These teachers are able to demonstrate high level of assessment skills, professional values and attitudes, classroom management, pedagogical content knowledge, and good personality. Therefore, to ensure high level of productivity in the classroom, there is the need for the teachers to demonstrate meaningful level of effectiveness in their teaching of Financial Accounting in order to produce successful students in the area of Financial Accounting. However, as indicated earlier, this results hinges on factors such as personal values of the teacher, which is the next concept to look at.

### **Concept of teachers' personal values**

Generally, 'value' is a quality that is desirable, something of worth. Our values are important as they help us grow and create the future we want to experience. They guide our behaviour, attitudes and beliefs and our motivation (Asah et al., 2015). According to Şahin-Firat (2016), personal values are those beliefs we hold most dear. They can be desirable goals that motivate our actions and guide us through our lives. Values often weave into our personalities and define who we are. They become a part of us and influence our decisions and actions. Personal values differ from person to person and are often affected by one's culture, upbringing and life experiences, among other factors (Barni et al., 2019). Within the context of this study, teachers' personal values are seen as broad desirable goals that motivate teachers' actions and serve as guiding principles in their teaching lives.

Schwartz (2012) opined that personal values can be organised into a two-dimensional motivational system: self-transcendence and conservation values, and self-enhancement and openness to change values. According to Schwartz, self-transcendence and conservation values are characterised by a

social focus that is concerned with outcomes for others or for established institutions, whereas self-enhancement and openness to change values by a personal focus, namely concern with outcome for self. However, within the context of this study, 10 dimensions of teachers' personal values were considered. These dimensions (benevolence, universalism, self-direction, stimulation, hedonism, achievement, power, security, conformity and tradition) were adopted from the work of Fotopoulos et al. (2011).

Teaching as a profession demands recognition of identity that shapes and is shaped by a reorganisation of one's personal values (Henderson-king & Michelle, 2016). Personal values examination is crucial especially for the teacher since they are daily faced with making decisions and whether they will accept or reject what they encounter, and how they will choose to act in particular contexts matters (Bardi & Schwartz, 2020). Successful teachers who make it till their retirement period without abandoning the teaching profession amidst an everlasting view of scanty salary among many teachers. But what is it that explains such persons' long-term perseverance and long working? The answer may well lie in the values they hold, their personal values.

This makes the personal values of the teacher an important factor in predicting his or her effectiveness. Therefore, it is important for preservice Accounting teachers to know their personal values because knowing them can help them to lead a more authentic and fulfilling teaching life. After all, they are the primary drivers behind the teachers' personality and actions (Henderson-king & Michelle, 2016). When we tap into our principles and beliefs, it gives us a chance to reinvent ourselves and aim for a better life. With increased self-assurance and confidence, it is easier to find our purpose,



make decisions with greater efficiency and navigate challenging situations. Discovering our own important personal values, as teachers, help to increase our self-awareness, gain self-respect, influence our teaching and decision-making outcomes, increase our motivation and commitment, and also improve the quality of our life (Barni et al., 2019; Şahin-Firat, 2016; Struch & van der Kloot, 2017; Torsney et al., 2017).

Teachers hold a number of deep-seated values that motivate them to work hard towards achieving various goals (Kluckhohn, 2019). Expecting teachers to behave in ways that are consistent with their values would be considered by most as a very reasonable expectation. Teachers' personal values are important for a number of reasons: (a) it is useful for explaining behaviour; (b) it is at the core of teachers personality and thus very useful in understanding the factors that impact on their behaviour; (c) its correlate systematically with their level of moral reasoning; and (d) they are associated with teachers' ethical behaviour (Roccas & Sagiv, 2019; Rokeach, 2019; Schwartz, 2015). Teachers' personal values are acquired and as such are subject to influence by experience (Kluckhohn & Strodbeck, 2019).

The significance of teachers' personal values lies in the basic premise that the teachers behaviour are generally, consistent with the values they hold. In the context of this current study, preservice Accounting teachers' personal values toward the teaching profession and students are seen as been dictated by the values teachers possess to a very large extent. As indicated in Figure 3, 10 components of teachers' personal values were considered. This facets or dimensions, as indicated earlier, were adopted from Fotopoulos et al. (2011).

As indicated in Figure 3, the first dimension is self-direction, which

refers to independent thought and action such as choosing, creating, and exploring (Schwartz, 2016). Specifically, it involves teachers' freedom, creativity, independent, choice of own goals, and curiosity. This means, it involves both thought and action which focuses on teachers freedom to cultivate their ideas, abilities and actions.

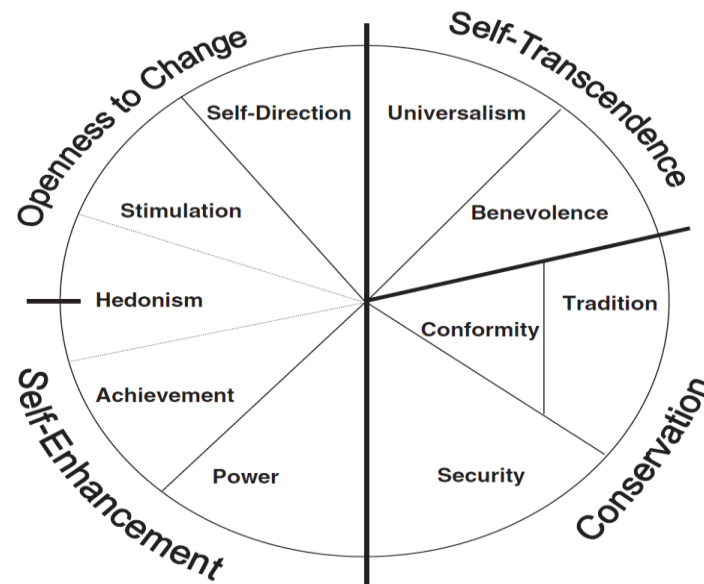


Figure 3: The Content and Structure of Teachers' Personal Values  
Source: Adopted from Fotopoulos et al. (2011)

Stimulation on the other hand looks at excitement, novelty, and challenge in teaching life; including exciting life, varied life, and daring, while hedonism looks at the pleasure and sensuous gratification for oneself with regard to pleasure, enjoying life, and self-indulgent (Fotopoulos et al., 2011; Knafo & Sagiv, 2014; Schwartz et al., 2017). Achievement facet also looks at personal success through demonstrating competence according to social standards such as ambitious, capable, influential, and successful (Cieciuch & Schwartz, 2017).

Furthermore, power dimension of teachers' personal values adopted looks at dominance, resources and face. That is, power through exercising control over people, control of material and social resources, and security and

power through maintaining teachers' public image and avoiding humiliation (Lönnqvist, et al., 2019). Specifically, it looks at teachers' social status and prestige, control or dominance over people and resources (social power, wealth, and authority). The security dimension looks at both personal and societal issues. That is, safety in one's immediate environment and safety and stability in the wider society (Maio & Olson, 2015). It focuses on safety, harmony and stability of society, relationships, and self in the area of social order, national security, family security, reciprocation of favours, and cleans (Fotopoulos et al., 2011; Bardi & Schwartz, 2020).

Conformity focuses on compliance with rules, laws, and formal obligations, and also avoidance of upsetting or harming other members of the school. Specifically, it looks at the restraint of actions, inclinations, and impulses that are likely to upset or harm others and violate social expectations or norms of the school with regard to politeness, self-discipline, respect for elders, and obedient (Daniel, et al., 2015). Daniel et al. (2015) further indicated that the tradition dimension of teachers' personal values focusses on the maintenance and preservation of cultural, family or religious traditions; and also recognising one's insignificance in the larger scheme of things. It comprises respect, commitment and acceptance of the customs and ideas that the school culture provides (Kluckhohn, 2019).

The last two dimensions of teachers' personal values considered were benevolence and universalism. Benevolence looks at dependability and caring facets of the teacher. This dimension makes the teachers a reliable and trustworthy member of the school, and also it creates room for the teacher to be committed to the welfare of all students and other members of the school

(Fotopoulos et al., 2011; Roccas & Sagiv, 2019). Again, the benevolence dimension looks at the preservation and enhancement of the welfare of school members such as students with whom one is in frequent personal contact with. The teacher is expected to be loyal, responsible, honest, and forgiving with regard to the students and other members of the school (Kluckhohn, 2019).

Universalism also looks at concern, nature and tolerance. The teacher must be committed to equality, justice and protection for all students and other members of the school. Also, he or she must be able to preserve the natural environment of the school, and accept and understand students and other school members who are different from him or her or others (Lönqvist et al., 2019). It involves understanding, appreciation, tolerance and protection for the welfare of all students and other members of the school and of nature.

As *loco parentis*, the teacher is an important agent of socialisation for his or her students, therefore, the personal values of the teacher drive his or her goals and desirable behaviours; which in turn influences students' achievement motivation and learning. The 10 dimension of teachers' personal values can be summarised in terms of a two-dimensional structure composed of four higher-order values. The first dimension contrasts conservation (tradition, conformity, and security), where the emphasis is on self-restraint, preserving traditional practices, and safeguarding stability, and openness to change (hedonism, stimulation, and self-direction), which is instead characterised by the emphasis on change and independence. The second dimension contrasts self-transcendence (universalism and benevolence), where teachers transcend their selfish concerns to promote the welfare of others, and

self-enhancement (power and achievement), where teachers mainly prioritise their personal interests even at the expense of others.

The available literature has not only analysed people's personal values, but also socialisation values, namely those values parents and teachers would like their children or students to endorse (Asah et al., 2015; Henderson-king & Michelle, 2016; Lönnqvist et al., 2019; Roccas & Sagiv, 2019; Schwartz et al., 2017). However, little is known about teachers' personal values and their influence on their effective teaching (Barni et al., 2019; Barni, et al., 2018; Şahin-Fırat, 2016). For example, teachers' personal values have been found to be related to their classroom management styles (Barni et al., 2018), self-efficacy and motivations for teaching (Barni et al., 2019). According to the self-determination theory, students may be more engaged in school when they develop personal interest toward school activities, a phenomenon that can be boosted by teachers' personal values and motivation (Alhassan, 2020; Cuervo & Acquaro, 2018; Deci & Ryan, 2014; Vallerand, 2021a). Therefore, the next concept to look at is teacher motivation.

### **Concept of teacher motivation**

As one of the commonly studied topics in the field of education, motivation has been generally viewed as energy or drive that moves people to do something by nature. However, given the complexity of motivation, there seems to be no single but varied proposed definitions of motivation (Akar, 2012). According to Young (2018), motivation is the internal process that gives behaviour its energy and direction. These goals include one's goal, beliefs, perception and expectation. Young further asserted that the individual beliefs about the causes of one's failure and success on a present task

influence his/her motivation and behaviour on a future task. Motivation causes people to make choices from available alternatives about how best to allocate their energy and time. People normally tend to be more motivated in activities or relationships that offer the greatest perceived reward (Armstrong et al., 2013; VSO, 2019). For example, the desire for teachers who want to win the national, regional or district best teacher award motivates them to work harder.

In the view of Sohail et al. (2014), motivation is the inner power or energy that pushes toward acting, performing actions and achieving. Preservice Accounting teachers' motivation to teach has much to do with their desire and ambition to be teachers, and if these factors are absent, motivation is absent too. Often, preservice teachers have the desire and ambition to be professional teachers, but in most cases, they lack the push, the initiative and the willingness to take action. This is due to lack of motivation and inner drive to teach (Sinclair et al., 2016).

This shows that preservice Accounting teachers' motivation strengthens their ambition, increases their initiative and gives direction, courage, energy and the persistence to follow their goal of becoming professional teachers. A motivated preservice Accounting teacher takes action and does whatever it needs to achieve his/her teaching goals. Motivation becomes strong when a preservice teacher has a vision, a clear mental image of wanting to become a teacher, and also a strong desire to materialise it (Naah, 2018; Oni et al., 2017; Seniwoliba, 2019).

Motivation is one of the most important keys to success. When there is lack of motivation, one gets no results, or only mediocre results, whereas when there is motivation, one attains greater and better results and

achievements (Akinwumi, 2016). Comparatively, preservice teachers who lack motivation hardly prepare well for students, however, preservice teachers who are highly motivated usually devote many hours to preparing well to teach which in turn help in boosting their effective teaching (Alhassan, 2020). This shows that lack of motivation shows lack of enthusiasm, zest and ambition, whereas the possession of motivation is a sign of strong desire, energy and enthusiasm, and the willingness to do whatever it takes to achieve what one sets out to do. A motivated teacher is a happier teacher, more energetic, and sees the positive end result in his/her mind and teaching activities.

The assertions so far show that preservice Accounting teachers' motivation can be defined as something that determines what attracts the teachers to teaching, how long they remain in their initial teacher education courses and subsequently the teaching profession, and the extent to which they engage with their courses and the teaching profession in terms of attraction, retention and concentration. Contextually, the study sees teachers' motivation to be the biological, emotional, social, and cognitive driving forces that activate teachers' achievement of instructional goals and classroom/school behaviours. It is treated as composite variable with four dimensions: external, introjected, identified and intrinsic. These components were adapted from the work of Roth et al. (2007), and it is consistent with that of Akar (2012), Akinwumi (2016), Sinclair et al. (2016) and William (2020).

### **Reasons for preservice teachers' motivation to teach**

Research on characteristics of preservice teachers' motivation to teach has generally suggested that intrinsic, introjected, identified and external motivations were major reasons Accounting for the decision to teach, and

intrinsic and altruistic motivations were crucial for satisfying and enduring career in the classroom in developed countries (Akar, 2012; Jugović, et al., 2017). However, early motivation could not predict the maintenance of motivation with teaching as a career, and initial enthusiasm for teaching would decrease (Lin, et al., 2019). This has been related to problems of high teacher attrition rates revealed in some studies (Abonyi et al., 2021; Akeke et al., 2020; Alhassan, 2020; Bhat, 2020; Elliott & Crosswell, 2021; Mark & David, 2020; Maryam et al., 2020).

In most cases, satisfaction and good preparation for family life are some of the top reasons for entering into the teaching profession (Naah, 2018; Jugović et al., 2017). Lin et al. (2019) post that some of the frequently nominated reasons for initial motivations for teaching are the desire to work with children or adolescents, the desire to impart knowledge, and the opportunity to continue one's own education and service to society. These initiative findings have been repeatedly confirmed by subsequent studies conducted in different social educational contexts (e.g. Mark & David, 2020; Seniwoliba, 2019; William, 2020).

In addition, no difference is found in motivation between those who choose to continue in teacher training and those who withdraw from the training as they all reported that working with children and service were top reasons (Brookhart & Freeman, 2020). Abonyi et al. (2021) added that the desire to work with children and adolescents, the potential for intellectual fulfilment and a means to make social contribution frequently headed the list of reasons for entering the teaching profession.



In examining the relationship between preservice teachers' motivational beliefs and commitment to the teaching profession, Young (2018) asserts that motivation for career choice could be framed by mixed factors within different sociocultural contexts. His study demonstrated that more extrinsic motivations are important motivations for preservice teachers in developing countries as compare to developed countries.

In the cases of preservice teachers in the colleges of education in Ghana, Abonyi et al. (2021) states that extrinsic motivations such as salary, job security and career status are valued as more important reasons for choosing teaching as a career. However, it is interesting to note that intrinsic motivation was found to play a major role in preservice teachers' motivation for teaching in Ghana than extrinsic motivation (Abonyi et al., 2021). In most cases, differences in the factors that motivate teachers to choose teaching as a career could be an indication of different social, economic and cultural contexts in which teaching and learning occurred within the various countries.

Furthermore, some of the reasons for preservice teachers' motivation to teach or choose teaching as a career could be influence by some identified factors. That is, recognising the functions and relevance of teachers and the demonstration of standard and acceptable personal values by already teachers could influence preservice teachers to join the profession after their training (Alhassan, 2020). According to Alhassan (2020), teacher motivation could be enriched when teachers have the right to choose teaching materials, programmes and teaching methods and to determine classroom organisation and discipline. Also, adequate professional relations, recognition and ties;

professional input; and teacher evaluation, leadership and development can help motivate the preservice teacher.

Other identified motivation factors included social, professional and personal values of the teachers, school working environment, self-realisation, and institutional support (Bardi & Schwartz, 2020; Fernet et al., 2016). Preservice teachers who are highly motivated, be it external, introjected, identified or intrinsic are likely to be committed to the school and the teaching profession as a whole (Ayele, 2014; Burgess, 2019; Firestone & Rosenblum, 2018). The next concept to look at is preservice teachers' commitment. Within the context of this study, preservice teachers' motivation refers to the biological, emotional, social, and cognitive driving forces that activate their achievement of instructional goals and classroom/school behaviours.

### **Concept of teacher commitment**

Globally, teachers are known to play significant role in educating the future members of the society through their work in both the micro and macro societies. They play critical part in advancing economic and technological development as well as sustaining the well-being of the societies they serve (Fong-Yee & Normore, 2017). Therefore, examining their level of commitment to the school and the teaching profession in order to understand the factor influencing them must necessarily be the focus of an important field of research leading to the introduction of reforms and change within the educational system as a whole.

Teacher commitment is seen as the emotional bond teachers demonstrate toward their work. It has been recognised as one of the most critical factors in effective teaching and also recognised as the most effective

route to school success (Park, 2005; Shoaib & Khalid, 2017). Thereby, teachers with high level of commitment can make a difference to the learning and achievement of their students. Teachers' commitment can also be defined as a psychological bond with which the teachers of a school display their involvement in the work, loyalty to the school and confidence in the school values (Elliott & Crosswell, 2021; Firestone & Rosenblum, 2018).

Teachers' commitment can also be defined as psychological strength of an individual teacher's attachments to the school. This concept implies those behaviours teachers, students and other members of the school exhibit in their school life. Their belief and acceptance of school goals and values, voluntary efforts for the school and desire to maintain school membership also strengthens their level of work commitment.

According to Shoaib and Khalid (2017), teachers who are willing to invest more time and energy in classroom activities will perform better; however, direct evidence on the consequences of teacher commitment on teaching effectiveness is very weak. Within the context of this study, preservice Accounting teachers' commitment refers to the psychological identification or emotional bond they experience with the teaching profession, their school, and teaching with regard to the perceived future continuation of their association with GES, acceptance of the values and goals of the service, and willingness to help GES to achieve its goals and values when appointed (Noraazian & Khalip, 2016; Thien et al., 2014).

In today's educational system, issues of commitment with regard to the school, teaching, the teaching profession and students has become a 'hot' subject that has arouse the interest of researchers and policy makers (Ayele,

2014). According to Thien et al. (2014), it has become a subject of interest in many organisations in this 21<sup>st</sup> century. This is so because it helps in shaping and enhancing the level of investment in the organisation and also strengthens the bond between employees and organisations (Burgess, 2019). This in turn reflects the degree to which an employee has internalised and adapted the characteristics and perspectives of the organisation or a profession such as teaching. It is believed that committed teachers are able to demonstrate different levels of commitment. These levels, largely, are pre-determined by some motivational factors that makes the preservice teacher, a satisfied person in the school and in the teaching profession (Elliott & Crosswell, 2021).

Within the context of this study, preservice Accounting teachers level of commitment, be it to the school, profession, students or teaching, are measured within the confinement of Meyer and Allen's (1991) three-dimensional model; that is, normative, affective and continuance commitments. These components of the three-dimensional model are embedded in the four components of preservice Accounting teachers' commitment scale adapted from the work of Thien et al. (2014). The synchronisation of three-dimensional model of commitment to the commitment to the school, teaching, students and teaching profession is consistent with that of Noraazian and Khalip (2016) who also look at the dynamics and conceptualisation within the three-dimensional model of commitment. The level of commitment demonstrated by a preservice teacher can influence his or her turnover, performance, and effectiveness.

Most school leaders and administrators in Ghana today are yearning for highly committed teachers in their schools, because committed teachers are

assets in any school (Thien & Abd Razak, 2014). Committed teachers are more likely to be hardworking, less tardy, and less inclined to leave the workplace (Dornstein & Matalon, 2019); to devote more time to extracurricular activities to accomplish the goals of the school (Altun, 2017; Burgess, 2019); to outperform; to influence student achievement; to believe and act upon the goals of the school (Firestone & Rosenblum, 2018); to exert more efforts beyond personal interest; and to intend to remain a member of the school system (Elliott & Crosswell, 2021; William, 2020; Yang et al., 2019). Therefore, understanding preservice Accounting teachers' level of commitment is crucial because it reflects their involvement in school and the degree to which they agree with the decision and make a great effort to achieve the decision goal (William, 2020).

Thien et al. (2014) threw more light on the concept of teacher commitment when they emphasised four types of teacher commitment. The first type to consider is commitment to teaching, which reflects a high degree of psychological attachment with teachers' duty in the school and the classroom. The second type is commitment to students, which refers to the degree of teacher dedication to helping students learn regardless of their academic difficulties and social background, and to promoting their social integration in the classroom (Thien et al., 2014). Teachers are likely to exhibit high commitment to students' achievement, especially if they perceive a link between the achievement of their students and the symbolic rewards they received from students, parents, principal, and officials.

The third type of commitment considered is commitment to profession. This form of commitment is fostered by the degree to which the teaching

profession provided teachers interventions that promotes their professional development and growth. The fourth type of commitment considered was commitment to the school. This focuses on teachers' sense of loyalty to school as a workplace and identification with its values and goals. In reflection, inferences can be made that, teacher commitment as a construct within the academic literature is a multidimensional construct (Ayele, 2014).

The desire of preservice Accounting teachers to spend more time at school, making more effort for school achievement, and approving compatibility or meaning of administration are among the qualities that result in their commitment to the school and the profession (Lopez & Irene, 2017). In most cases, preservice Accounting teachers who are not committed usually spend little time on the preparation of their lessons and, therefore, do not present their material in an attractive, productive and logical way (Maryam et al., 2020). Mark and David (2020) argue that committed teachers are those who make great changes in the lives of people and the society at large.

Commitment contributes to the teachers' motivation and performance, having a positive effect on learners' achievement because there is a strong correlation between teacher commitment and successful learner performance (Burgess, 2019). This means, preservice Accounting teachers who are committed have a tendency to perform their roles effectively as the job requires and to establish a good teacher-student relationship in accordance with professional values (William, 2020). The above assertions under teachers' commitment make it more crucial for preservice Accounting teachers' commitment to be examined, and to look at its influential value on effectiveness in the teaching of Financial Accounting in SHSs.

## **Empirical Review**

To understand the current concepts under study much better, the researcher reviewed selected empirical works. This helped in gaining better knowledge on the issues by means of direct and indirect observation or experience of previous researchers or studies. The empirical review concentrated on the specific purposes of the study.

### **Preservice accounting teachers' effective teaching**

There are several characteristics of effective teaching. Some studies have been conducted on these characteristics from the perspective of teachers. Sheridan (2011) explored preservice teachers' perceptions of effective secondary teacher qualities as they progress through their four-year undergraduate degree. The study adopted a mixed-methods approach where both quantitative and qualitative data were taken. Findings revealed that perceptions about effective teaching were not fixed because their views on knowledge, pedagogy professional and interpersonal qualities differed in response to new learning or new priorities. Learning for the preservice teacher was developmental, moving from the focus on self to a deeper, more insightful ethical, professional view of themselves.

Sheridan's (2011) study measured teachers' effectiveness using variables that can be grouped into two of the components used in this study; that is, subject matter expertise and relational expertise. He did not consider the other two facets of effective teaching (personality and teaching-related behaviour) used to conceptualised and measure it in this study. Again, his study did not look at the effect of respondents' age, gender and teaching experience on their teaching effectiveness, not to mention controlling it.

The education systems of most countries have gone through major phases of change since the inception of their democracy. Such degree of changes requires teachers to adapt and keep pace with each phase. Professional development provides the support teachers need to learn, and be part of pedagogical transition (Schreuder, 2014). According to Schreuder (2014), the way teachers were trained during their initial training does not match what is required from them in some of these countries, including South Africa. Accounting is a subject that has received on-going criticism because of the poor performance of learners and declining numbers of those opting to do the subject. Professional development is crucial in ensuring effective teaching.

Research proves that quality teachers ensure effective teaching and improved learner performance (Goldhaber as cited in Schreuder, 2014). Therefore, providing learners with good teachers is crucial. Schreuder (2014) examined the teaching of Financial Accounting in schools in the Western Cape within the concept of quality. The aim was to understand what professional development programmes Accounting teachers are engaging with and what the effect is of such initiatives. Phenomenology was used as the theoretical strategy for this research. The main epistemological assumption was that a way of knowing reality is through exploring the experiences of others regarding the phenomena being investigated: namely quality teaching in Accounting and professional development of teachers of Accounting.

Experiences and voices of respondents were the medium through which Schreuder (2014) explored the teaching of Financial Accounting and the extent to which, and ways in which, professional development activities they engage in affect their teaching as well as, ultimately, the performance of



learners. A mixed methods approach, framed within an interpretive paradigm, was used in this study. Both qualitative and quantitative data were collected and analysed. Multi-stage sampling was used to identify the districts, the schools and teachers for the questionnaires. The findings indicated that professional development had a large role to play in updating and upgrading teachers' skills and subject knowledge. The need for updating the content knowledge of teachers and for transforming their pedagogical practice are areas that should be dealt with urgently to correct declining trends in the performance of learners offering Accounting at school level.

Schreuder (2014) further found that many teachers are able to demonstrate effective teaching. However, this demonstration of effectiveness in the teaching of Financial Accounting does not translate into students' performance in Accounting. This calls for the need to relook at teaching practices of preservice teachers. The measurement of effective teaching used is consistent with the current study. However, the usage of mixed method is not consistent with the current study. The philosophical orientation of Schreuder's (2014) study was based on phenomenological while that of the current study was pragmatism. This difference explains the adoption of different approach. Also, the controlling effects of respondents' age, gender and prior teaching experience were not examined.

Wygol and Stout (2015) looked at effective teaching best practices by collecting data from award-winning Accounting educators. They posit that generally Accounting educators perceived their effectiveness in positive terms as they possess high personality and relational expertise. However, their effectiveness is not positively related to students' academic success. Wygal

and Stout also employed the quantitative approach and measured effective teaching using components such as teaching-related behaviour, subject matter expertise, personality and relational expertise.

In line with Wygal and Stout's (2015) study, Babajide, et al., (2015) also undertook to develop a model for evaluating teaching effectiveness in Accounting professional programmes using Nigeria as a basis for study. They measured effective teaching using only pedagogical and content knowledge facets. However, the measurement of effective teaching is broader and general as presented under the conceptual framework of the study. Babajide et al. (2015) indicated high level of effective teaching rating by respondents.

Furthermore, Hasan (2017) also investigated preservice teachers' perception about effective teaching using a total of 220 preservice teachers. Inferential statistical tools such as one-way analysis of variance (ANOVA) and linear regression were used to analyse the data. Even though linear regression will produce meaningful results, it will have been appropriate for Hasan (2017) to use Structural Equation Modelling (SEM) on effective teaching variable since the study variables were measured numerically using ratio scale. The findings that emerged show that effective teaching dimensions such as pedagogical skills and subject matter expertise were rated in positive terms by respondents. However, in relation to classroom management they viewed it negatively. Again, Hasan (2017) also measured effective teaching using three components, which in my view cannot be used to measure the variable holistically.

Sandholtz (2019) also looked at preservice teachers' descriptions of effective and ineffective teaching experiences near the end of their preparation

programme. Using written documents collected over five years, the study specifically investigates the extent to which preservice teachers focused on classroom management, identified student understanding in their descriptions, and considered factors related to student learning in their reasoning about their actions. Findings revealed that the preservice teachers appeared to be developing the personal capacity and inclination to concentrate on issues related to student understanding. They mentioned student understanding more frequently when describing ineffective instruction rather than effective instruction, suggesting an inclination to recognise signs of students' misunderstanding. However, the results show that respondents view their effective teaching in positive terms. The study supports the notion that preservice teachers, during their teaching practices, are able to demonstrate high level of effectiveness in teaching of their respective subjects in order to obtain high score or grade than when they are in the service; particularly, in the area of personality, teaching-related behaviour and relational expertise.

Becoming a teacher is a complex practice, full of challenges and excitement. In examining the issue of preservice teacher preparation, Afalla and Fabelico (2020) identified the impact of pedagogical competence on the teaching effectiveness of a State University's preservice teachers in the Cagayan Valley Region, Philippines. Both descriptive and inferential statistical tools were used to analyse the data. This became possible because the approach used was quantitative. The study found that teachers on preservice practices regularly demonstrated a very high degree of pedagogical ability. That is, preservice teachers showed a high degree of competence in putting ideas into action, giving due consideration to the value of feedback in

the teaching and learning processes. Additionally, attitudes of teachers were discovered as an important factor in the teaching process.

In addition, preservice teachers showed a high degree of knowledge on the subject matter because it is an apparent requirement for any instructor. Consequently, the study concluded that teachers will show outstanding teaching efficiency when they have high pedagogical and content knowledge. The outstanding teaching performance of preservice teachers is distinguished by their possession of a high degree of pedagogical competence (Afalla & Fabelico, 2020). This shows that the low effectiveness demonstrated by the preservice teachers was as a result of their low degree of pedagogical competence. This means, in order to boost effectiveness, there is the need to enhance teachers' pedagogical competence. The approach and measurement scale used for teacher effectiveness are consistent with the current study.

According to Egeberg, et al., (2020), examining teachers' views about teaching, learning and school experiences are important considerations in education; likewise their effectiveness in the teaching profession. As the central participants in classroom interactions, students and teachers naturally have strong views about what it takes to manage learning and surrounding behaviours effectively (Egeberg et al., 2020). With this in mind they used both students and teachers as their unit of analysis. However, in the case of this study only preservice Accounting teachers were considered because the orientation of the work was pragmatism; where only those with meaningful experience of effective teaching are considered.

Egeberg et al. (2020) conducted a survey with 50 secondary school teachers to capture their views on their effective classroom management

experiences. Follow up interviews with teachers identified by students as effective in their classroom management provided consistent reports. The results show that the teachers were able to demonstrate meaningful level of effectiveness with regard to their classroom management. Using only classroom management to measure the effectiveness of teachers was not enough. Egeberg et al. (2020) could have added other components of effective teaching such as personality, relational expertise, subject matter expertise and teaching-related behaviour into the model in order to holistically measure effective teaching.

Yildirim (2021) also scrutinised the teaching methods and techniques that effective teachers prefer to utilise most. The study was designed as a qualitative phenomenological study. The participants of the study consisted of 25 teachers who were selected using a mixed sampling method, composed of snowball sampling, criterion and maximum variation. The data were collected via a semi structured interview form. In the data analysis, the content analysis and descriptive analysis methods were used jointly. The results revealed that the teachers were all effective, and that they made use of 22 different methods and techniques which make them effective. The method used to measure effective teaching was subjective and non-robust. It would have been appropriate to use a more robust and quantitative components or dimensions that are testable. Using a multiple dimension to measure a variable create room for the researcher to generalise its impact on larger population.

Chaturvedi, et al., (2021) study also offered a viewpoint on some of the practical teaching practices which can be adapted in business schools in India to be successful in this emerging blended or phygital environment. Using a

Community of Inquiry (CoI) framework, Chaturvedi et al., (2021) reflects on the effective teaching practices based on their own experience, theoretical knowledge gained from an exhaustive web search of various databases of the period, particularly from February to August 2020.

Chaturvedi et al. (2021) concluded on seven principal teaching methods to create an effective blended environment for students and faculties in Indian business schools. They found that most of the respondents are not able to demonstrate adequate teaching plan, strategies and effectiveness during their practices. They measured teacher effectiveness using the traditional scales such as pedagogical content knowledge, assessment technique, and classroom management and interaction. These dimensions are consistent with that of Calaguas (2012), which was adapted in this current study.

#### **Preservice accounting teachers' personal values**

The personal values of preservice teachers have been explored by several researchers in various subject areas and settings. Zhao and Zhang (2017) adopted a mixed methods approach in studying preservice teachers' professional identity. In all, 97 preservice teachers in China were involved in the study quantitatively while 12 were interviewed. The results showed that preservice teachers' professional identity increased after the field teaching practice. Specifically, preservice teachers with positive personal values are able to show positive professional identity. Zhao and Zhang's (2017) measured personal values of preservice teachers with only three dimensions as compare to the current study which used 10 dimensions adopted from the work of Fotopoulos et al. (2011). Also, they failed to explore the predicting power of preservice teachers' personal value on their effectiveness in teaching.

Personal and professional values of teachers underpin their identity. Therefore, in examining their personal values, Zhao and Zhang (2017) should have considered relatively large sample size to create room for generalisation. Also, they should have first explored the normality of the distribution before examining the views of the respondents on personal values. These lacunas could affect the generalisability of their findings. Their study also indicated that preservice teachers who are able to develop positive and acceptable personal values are able to demonstrate high level of pedagogical content knowledge to foster pupils' individuality and sociability. Even though personal values are found to be a predictor of pedagogy, they failed to link the dynamic with the teachers' motivation and commitment.

Demir, et al., (2021) also investigated teacher candidates' value perceptions and their opinions on the acquisition of values to teacher candidates, in education faculties. In the research, a survey model was used to describe an existing situation. In this context, a questionnaire was applied to 2,274 teacher candidates. Research results showed that the value perceptions of teacher candidates are lower. The results further indicate that the values cannot be gained enough in education faculties. In the measurement and creation of personal values variable, Demir et al. (2021) pooled only five close-ended items. This makes the variable more expose to computation challenges, particularly regarding the assumptions of using inferential statistical tools.

In order to better understand the background to teachers' attitudes toward inclusive education better and given that personal values underlie and support attitudes, Perrin, et al., (2021) investigated the link between personal

values and attitudes of teachers. They tested this relationship in two pre-registered studies in which 326 (Study 1) and 527 teachers (Study 2) completed scales on attitudes, values (Studies 1 and 2), and social desirability (Study 2). Their statistical analyses partially support their hypotheses. They found that teachers perceived their personal values in negative terms, which influenced their negative perception toward inclusive education. Also, they found that conservation values are not related to teachers' attitudes toward inclusive education.

Although these results require further development, notably regarding causality, they provide a new framework for understanding teachers' attitudes and open up new perspectives for training teacher in order to enhance the implementation of inclusive school policies. The robust inferential statistical tools used by Perrin et al. (2021), with regard to Pearson product moment correlation and SEM, are consistent with the current study. However, they failed to measure personal values with a broader scale like that of Fotopoulos et al. (2011). Nevertheless, the positivist philosophical orientation and quantitative approach used are consistent with the current study.

Furthermore, Essien et al., (2021) also investigated personal value orientation of social educators and perceived attitude toward the teaching of values education in Cross River State, Nigeria. One research question was formulated and converted into a statement of hypothesis. Literature review was carried out based on the variable under study. Survey research design was used in the study. Purposive sampling technique was used in selecting the 136 respondents sampled for the study. A validated 15 items four-point likert scale questionnaire was the instrument used for data collection. The reliability



estimate of the instrument was 0.79 using Cronbach Alpha reliability method. Data was analysed using simple linear regression.

The findings that emerged from Essien et al. (2021) study revealed that social educators perceived their personal values strongly and in positive terms. Also, the results show that there is a weak influence of personal value orientation of social educators on perceived attitude toward the teaching of values education. Using 10 close-ended items to measure personal values without indicating a test of normality and validities such as confirmatory factor analysis (CFA) or exploratory factor analysis (EFA) was not appropriate. Essien et al. (2021) could have done that to see whether the items will be reduced or otherwise.

#### **Preservice accounting teachers' motivation to teach**

Research on characteristics of preservice teachers' motivation to teach have generally suggested that intrinsic, altruistic and extrinsic motivations were major reasons Accounting for the decision to teach in the literature. Intrinsic and altruistic motivations were crucial for satisfying an enduring career in the classroom in both developed and developing countries (Akar, 2012; Asah et al., 2015). In the current study, the components of teachers' motivation were expanded to four dimensions as recommended by Roth et al. (2007); they were external, introjected, identified and intrinsic.

Bilim (2014) explored preservice elementary teachers' motives to become teachers using Factors Influencing Teaching Choice (FITC) theory as a basis. The study further investigated how these motivations change as candidates follow their training and these motivations' relationship with their self-efficacy. The study made use of descriptive cross-sectional design where

91 preservice teachers were made to respond to FITC questionnaire. The results suggest that altruistic motives (i.e. desire to make social contribution, shape the future of children and enhance social equity) were the most influential motives and this was followed by prior teaching and learning experiences, work with children/adolescents, and job security. Intrinsic motives (such as perceived teaching ability and intrinsic career value) came next. Again, the results suggest that the motivations for choosing teaching profession remain stable between freshman, sophomore and junior candidates.

Bilim (2014) further found that there was a visible increasing trend in the intrinsic and extrinsic motivation level of the prospective teachers during their two years preservice training sessions. Intrinsic motivation was observed under a variety of variables. These included admirations, security, the inspiration to opt for the profession, willingness for social service, and the love to share knowledge with others; an internal spirit to increase knowledge and a feeling for the profession as the most viable means of self-expression. Further, extrinsic variables observed also included motives to opt for the profession, social status and economic status. Clearly, the weakness of this study has to do with the number of respondents that were used. The smaller sample size may not permit sound generalisation of the findings. The current study corrects this weakness by employing greater number with representativeness of respondents within the Ghanaian context. The study failed to test for normality and homogeneity before conducting the analysis.

Moss's (2015) study also highlighted some positive news about college students who have chosen to become teachers, also known as preservice teachers. Two studies were conducted: one that examined the students' open-

ended answers to the direct question of why they want to become teachers; the other that examined the preservice teachers' motivations overall, in the context of becoming a teacher, and in the situation of their education coursework. The findings in both studies suggest that students are choosing teaching for positive reasons including for the social utility value of the profession and their intrinsic interest in teaching. In addition, when examining the mediation between global motivation and situational motivation, social utility value, as a contextual variable, was most effective in carrying the effect from global to situational motivation.

The other positive news is that among this sample of preservice teachers, there was minimal endorsement of negative reasons for teaching, including choosing teaching as a fall-back career and choosing teaching at the suggestion of others (Moss, 2015). Overall, the results show that preservice teachers perceived their motivation to teach in positive terms. That is, they are highly motivated, both intrinsically and extrinsically, to the teaching profession and teaching. Moss (2015) also employed descriptive cross sectional survey design with quantitative approach where data were measured numerically using discrete scale.

Olurotimi et al. (2015) also investigated the influence of motivational factors on teachers' commitment in public Secondary School in Mbale Municipality. They employed cross-sectional survey design. The sampling technique used to select was simple random sampling technique. The instrument used to collect data was a self-designed questionnaire. The data collected was analysed using frequency and percentages, Pearson correlation coefficient (bivariate statistics) and regression analysis. The study found a

positive and significant influence of promotion on teacher's commitment with a confidence level of 99 per cent. Also, the findings showed that there is a statistically significant positive relationship between reward system and teachers commitment. However, there was a low significant relationship between training and development and teachers commitment.

Overall, Olurotimi et al. (2015) study indicated that teachers' are highly motivated to teach, particularly in situations where they are motivated through promotion. This shows that teachers are more motivated extrinsically as compare to intrinsic motivation such as recognition and appreciation from the headteacher. The results were well presented, however, the researchers failed to perform CFA in order to confirm the items adapted. Similarly, Olurotimi et al. made no effort to find out how the motives as investigated influence instructional behaviour of teachers, though the sample size they used was large. This current study intends to correct that by exploring the influence of motivation on effective teaching of Financial Accounting teachers.

Lopez and Irene (2017) investigated the career motivations and commitment among preservice teachers and recommended plans for action along teacher education profession. Using descriptive mixed method design, a total of 255 preservice teachers were employed in the study. They found out that preservice teachers were highly motivated and committed to teaching. Moreover, extrinsic motivation factors drove these preservice teachers while intrinsic or altruistic factors dominated among the commitment to pursue a teaching career. These results give insight on what can be done for students who have plans and programmes for teacher education.

The findings that emerged from Lopez and Irene's (2017) study appear to be different from the others by highlighting only intrinsic factors as that which motivates teachers. Overall, motivational level of respondents was high. This may be due to the relatively limited sample size used and the context within which the study was conducted. This calls for the need for several empirical studies to be done. This current study, therefore, sought to also use a larger sample size to investigate the phenomenon of preservice teachers' motivation for teaching Accounting in the Ghanaian setting.

Generally, it is plausible for one to assume that preservice teachers need motivation, emotions, and self-regulation to teach and promote students' learning. However, as documented in Pekrun's (2021) study, extant research is inconsistent and has documented weak effects of these teacher variables at best. Pekrun (2021) discuss possible reasons for this paradoxical failure to more fully document the importance of motivation. Specifically, in addition to conceptual problems, research has focused too much on using between-person designs, variables with truncated distributions and reduced variance, and samples from single Western countries. To better understand the effects of teacher variables on student outcomes, there is the need to develop and test more fine-grained theoretical models explaining the mechanisms mediating these effects, complement between-teacher research by within-teacher studies, and examine teacher-student processes across cultural and historical contexts.

The findings that emerged from Pekrun's (2021) study indicated that the preservice teachers were dominantly motivated by altruistic and intrinsic motives in choosing to be teachers. Extrinsic motivation, on the other hand, seemed to bring the least contribution in the preservice teachers' decision to

take teaching as a profession. Implications exist for the current study since the current study explores, albeit, in detail the motivation of preservice teachers in Accounting. Again, preservice teachers perceived teaching as highly demanding (task demand) with moderate return in salary and status (task return) and they exhibited a relatively higher-level satisfaction with their choice of profession. Pekrun's (2021) study even though related to the current study, it made use of two-range of motivation scales. Relatively, this is small when compare to the current study which makes use of four scales, namely; external, introjected, identified and intrinsic.

In addition, Kim and Cho (2021) investigated how preservice teachers' motivation and their sense of teaching efficacy influenced their expectation about reality shock during the first year of professional teaching. A total of 533 preservice teachers at a state university in the US Midwest participated in this study. The results showed that preservice teachers generally perceived their motivation in positive terms; particularly, intrinsic and introjected motivations. Also, the results show that the preservice teachers' expectation of reality shock was negatively related to teacher efficacy and intrinsic motivation while it was positively related to introjected and external motivation. The results of a hierarchical regression analysis revealed that preservice teachers' sense of efficacy and introjected motivation were strong predictors of their expectation of reality shock, when gender difference was controlled for.

Furthermore, there was an interaction effect between intrinsic motivation and teachers' sense of efficacy in predicting the reality shock expectation. The study of Kim and Cho explored the motivation of preservice

teachers along with their teacher efficacy and reality shock. The current study only focused on motivation but the study of Kim and Cho had implications for the current study. Also, the motivation scale used in Kim and Cho's (2021) study is consistent with the current study.

### **Preservice accounting teachers' commitment**

The level of commitment toward the teaching profession among preservice teachers has also been explored in the literature. In examining teachers' commitment, Ayele (2014) first looked at the levels of teachers' commitments in selected general secondary schools of Hadiya Zone. Ayele employed a concurrent nested research design. A total of 159 individuals participated in the study. Among them 119 teachers were included through simple random sampling technique. Additionally, eight general secondary school principals, 16 vice-principals, eight supervisors and eight Woreda education office staff were included through census technique. Questionnaire and interview guide were the instruments used to collect the data. The analysis of the quantitative data was carried out by using per cent, mean, standard deviation and Pearson product correlation coefficient.

Pearson product correlation coefficient results showed a significant and positive relationship between teachers' job satisfaction and commitment ( $r = .77, N = 105$ ), ( $r = .71, N = 30$ ) of teachers', and principals, vice principals and supervisors respondents respectively. Higher levels of teachers' job satisfaction were associated with higher levels commitment in the study area. The results from Ayele's (2014) study further show that the practices of affective, continuance, and normative commitment are not satisfactory. That is, teachers were not highly committed to the teaching profession, teaching

and the school. Ayele adapted Meyer and Allen's (1991) three-component conceptualisation of organisational commitment, as a result did not specifically look at teachers' commitment to the school, teaching, profession and students.

Olurotimi et al. (2015) examined the influence of motivational factors on teachers' commitment in public secondary school in Mbale Municipality. The study employed cross-sectional survey design where 155 teachers were sampled using simple random procedure. All the respondents responded to teacher commitment questionnaire which was prepared and validated by the researchers. The study found a positive and significant influence of promotion on teacher's commitment. Moreover, findings showed that reward system and teachers' commitment was statistically significant and further, there was a low significant relationship between training and development and teachers' commitment. Olurotimi et al. has drawn the linkage between motivation and commitment of teachers but did not touch on how these two important variables influence effective teaching, which is the focus of the current study. Also, they failed to measure teachers' commitment from multi-facet scale where commitment to teaching, school, students and profession will all be considered in the model. This current study considered all the four facets.

Even though the results show no difference in professional commitment among teachers of rural and urban secondary schools yet an analysis on percentile basis indicated that rural teachers display higher commitment than teachers of Urban schools (Olurotimi et al., 2015). Statistically significant difference was not attained for rural and urban teachers' commitment in this study probably because of the smaller sample



size used. Moreover, the study made no effort to explore the influence of teachers' commitment on quality teaching since being committed may not necessarily mean that one is effectively teaching. The current study would employ larger sample to explore the influence of teacher commitment on teachers' effectiveness in the teaching of Financial Accounting.

In understanding the dynamics surrounding teachers' commitment, Mokhtar et al., (2021) established the mediating role of teachers' self-efficacy in the relationship between teachers' job satisfaction and teachers' commitment of primary school teachers in Malaysia. Although several scholars have established the relationship between teachers' commitment and job satisfaction, this is the first study that tests the mediating effect of self-efficacy in the relationship of job satisfaction and teachers' commitment in primary schools in Malaysia using motivation hygiene theory. The research study used a validated questionnaire on a sample of 984 teachers and the research questions in the study were addressed by using structural equation modelling. One of the findings that emerged from the study was that teachers have strong commitment toward the teaching profession. Unlike the current study, Mokhtar et al. (2021) failed to consider teachers' commitment to the school, students and teaching; but rather focus on only commitment to the teaching profession using five close-ended items.

Sin and Tavares (2021) also assessed school climate and teachers' commitment in selected rural schools in Ankara, Turkey. They found that positive school climates significantly predicted three forms of teacher commitment, that is, greater general professional commitment, future professional commitment and organisational commitment. Among the school

climate variables, students' relations and collaborations among staff predicted commitment. In addition, stronger beliefs and integration of social-emotional learning predicted two types of teacher commitment: greater general professional commitment and organisational commitment.

Among the social-emotional learning variables, Sin and Tavares (2021) found that the support and promotion of a social-emotional learning culture across the school, and comfort with and regular implementation of social-emotional learning in the classroom predicted greater teacher commitment. If social variable affects teacher commitment, then one may want to find out whether there is a relationship between teacher commitment and effective teaching. Since the forgoing relationship was not investigated by Sin and Tavares (2021), the current study sought to investigate the relationship between commitment and teaching effectiveness.

Durdukoca (2021) also examined teachers' commitment to the curriculum applied in the classroom and relevant parent opinions. The qualitative case study design was used in the research. The research sample comprises four preschool teachers selected by the contingency sampling and eight parents selected by the criterion sampling. The data were collected through interview and document analysis techniques and analysed with content analysis. It was found that the devotion of teachers working in private schools to the curriculum is higher than public school teachers. The teachers applied programme adaptations within the scope of rearrangement, expansion and omitting patterns.

The adaptation factors within the teaching fraternity can be classified under five categories: (1) the influence of school administration, (2)

professional experience, (3) the student readiness factors, (4) parent expectation, and (5) teacher interest in the subject. It has been determined that the public schools' students' parents have more positive opinions about the programme followed in the classroom compared to the private school students' parents (Durdukoca, 2021). Overall, Durdukoca found that teachers are committed to the curriculum. The facets of commitment scale used by Durdukoca are relatively small and may not have covered other forms of teachers' commitment. Also, the approach and statistical tools used did not create room for Durdukoca to employ robust analytical tools such as SEM to model teachers' commitment.

The indicated lacunas are taken care of in the current study. Teacher commitment appears to be replete in literature, however, the focus was specific on what brings about teacher commitment and not what teacher commitment does to teaching. In other words, previous studies investigated teacher commitment as a criterion variable and not as a predictor of teacher effectiveness. This current study set a new focus by first assessing preservice teachers' commitment and the predictability of teacher commitment in explaining teacher effectiveness.

### **Effect of preservice accounting teachers' background characteristics on effective teaching**

Within the social sciences and education, there are some background characteristics which policy makers and researchers consider as controls. These variables are seen as factors that can boost or thwart the power of a criterion variable. In the case of this study, background characteristics such as gender, age and prior teaching experience were considered as controls, and

can influence either positively or negatively the power of teachers' effectiveness in the teaching of Financial Accounting.

On the issues about demographical differences in perception about effective teaching, Wygal and Stout (2015) investigated Accounting educators in the U.S. ranked as excellent teachers to suggest three to five qualities that has helped them to distinguish them as effective teachers. Wygal and Stout received 453 responses from the selected 105 excellent teachers. A content analysis of these responses suggested the following major characteristics of teaching effectiveness in Accounting (in decreasing order of perceived importance): class session learning environment, student focus, preparation and organisation, importance of the practice environment, passion and commitment to teaching (as a profession), and the design of the course learning environment. Moreover, differences in importance ratings for selected characteristics of teaching effectiveness were observed with respect to respondent years of full-time teaching experience, and gender.

The findings that emerged from Wygal and Stout's (2015) study show that students who were taught by teachers with 3-5 years of teaching experience had the highest performance, on average, controlling for other student, family, and community characteristics, when compare with those with less than three years teaching experience. Also, they found that age of teachers has significant impact on their effectiveness. That is, teachers who were more than 45 years demonstrated high level of effective teaching as compare to those who were less than 45 years. In relation to gender, their findings revealed that teachers do not differ significantly with regard to their effectiveness in the teaching of Financial Accounting. The findings of Wygal

and Stout (2015) provided a complex picture of the influence of wide range of teacher characteristics on teacher effectiveness.

Waheed and Rasheed (2016) used a descriptive survey study to explore the background characteristics of entrant teachers from preservice teacher education institutions in Baluchistan, Pakistan. The results in terms of background characteristics showed that there was no statistically significant difference between age groups and prior teaching experience when their effectiveness or teaching quality was compared. Regarding gender, it was found that there was a statistically significant difference in preservice teachers' effectiveness among males and females with females being more effective in the teaching of Financial Accounting than males. The usage of independent samples t-test and one-way ANOVA to examine the effects of the background characteristics on teachers' effectiveness is consistent with the current study. However, the measurement scale used for teachers' effectiveness contained only three manifest variables. The researchers could have considered five or more manifest variables in order to create a more stable latent variable.

Similarly, Kajiyama (2016) examined the effect of gender on teachers' effectiveness in the teaching of physical education. A total of 57 (Female = 33; Male = 24) preservice teachers, randomly selected from a Physical Education Teacher Education (PETE) programme participated in this study. Data were collected using questionnaires. Descriptive and inferential statistical methods were used to analyse the data. The t-test results showed statistically no gender difference on the overall effective teaching potential score. The findings have implications for discussion on gender differences on teachers' effectiveness.

The sample size is relatively small. However, using independent samples t-test to analyse the gender differences among respondents with regards to their effective teaching is consistent with the current study.

Furthermore, Hasan (2017) also investigated preservice teachers' perception about effective teaching using a total of 220 preservice teachers. The data were collected by "Perceptions of Teaching Skills Scale" (PTSS), developed by the researcher. A three-way ANOVA was used to test whether preservice teachers' perceptions differ with regard to their gender and major, and the subject-area of the instructors they evaluated. The results of the study showed that, according to the preservice teachers' perceptions, instructors "frequently" demonstrated behaviours indicative of effective teaching skills. Pedagogy and subject teachers showed similarity in the frequency of display of general teacher behaviours as well as behaviours belonging to the warm-up, development, and closure stages of a lesson. However, they displayed a higher rate of frequency than field instructors in the mentioned behaviours.

The independent effect of gender was a determining factor in preservice teachers' perceptions regarding general teacher behaviours and behaviours in the warm-up, development, and closure stages of a lesson. Specifically, Hasan (2017) found that female teachers are able to demonstrate high level of effectiveness in the teaching of their related subjects as compare to their male counterparts with regard to teaching-related behaviour, relational expertise and personality. However, in the case of subject matter expertise and pedagogical strategies, male teachers demonstrated high level of effectiveness as compare to female teachers. The manifest variables used to measure teachers' effectiveness are consistent with the ones used in this study.

However, Hasan (2017) did not control for gender, age and prior teaching experience even though he tested the impact of gender on the study variable.

The findings that emerged from most of the studies reviewed show that overall there are no clear-cut differences between male and female teachers with regard to their effectiveness in the teaching of their respective subjects. However, in the case of specifics, female teachers seem to be more effective in the area of teaching-related behaviour, relational expertise and personality than male teachers. Nevertheless, when it comes to subject matter expertise and pedagogical knowledge, male teachers were able to demonstrate high level of effectiveness than female teachers. It appears there is a dearth of literature on the effects teachers' gender, age and prior teaching experience have on their effectiveness in the teaching of Financial Accounting.

### **Influence of preservice accounting teachers' personal values on effective teaching**

Theoretically, as indicated by theory of basic values, preservice Accounting teachers who are able to demonstrate high level of accepted and standardised personal values in the school and in their training sessions are in a better position to teach effectively. This is so because they are able to demonstrate high level of personality, relational expertise, subject matter expertise and teaching-related behaviour when teaching (Şahin-Fırat, 2016). This means, preservice Accounting teachers' personal values are related to their teaching effectiveness in positive terms. All other things being equal, teachers with desirable and acceptable goals that stimulate their actions and serve as guiding principles in their teaching are able to design and understand the needs of their students for quality instruction.

Further, Anitha and Krishnaveni (2017) sought to identify the professional characteristics of an educator. An attempt was made in identifying the educators' characteristics using student outcome as a boundary criterion to select the characteristics from among several that are available in the literature. Based on literature review, Anitha and Krishnaveni revealed that the important and repeated professional characteristics of educators were identified as subject knowledge, teaching prowess, updating knowledge, collegiality, commitment, teacher student relationship, empowerment, self-development and remuneration. These characteristics can be found in the broad categories of personal values, motivation and commitment which were the focus of the current study.

The findings of Anitha and Krishnaveni (2017) confirmed the existing argument that there is a positive relationship between teachers' personal values and their effectiveness. Their study indicates that teachers with strong personal values are able to demonstrate high level of quality teaching in the classroom. Even though the findings are logically sound, using linear regression to examine the influence of a variable (teachers' personal values) that was created from a multi-facets independent scale on a criterion variable may be inappropriate. It will have been appropriate to use SEM to model the influence of teachers' personal values on their quality teaching because both variables were measured numerically using discrete scale items.

Barni et al. (2018) adopted Schwartz's universal theory of human values and involved 157 Italian high school teachers. They focused on the relation between teachers' personal values (i.e., the values teachers feel to be important for themselves) and socialisation values (i.e., the values they would



like their students to endorse) on the one hand, and their classroom management styles (authoritarian, authoritative, and permissive styles) on the other. The results showed the importance of values in determining the teaching styles, greater in the case of authoritative and authoritarian styles than of permissive style. The study of Barni et al. puts more emphasis on the values of teachers. The current study expands this to focus on personal values, motivation and commitment of preservice teachers. Also, Barni et al. (2018) made use of only five manifest variables of teachers' values; however, the current study is using 10 manifest variables.

According to Barni et al. (2019), teachers' personal values drive their goals and behaviours at school. Moreover, values can support subjective well-being and an individual sense of self-efficacy. Teachers' self-efficacy, namely teachers' beliefs in their ability to effectively handle the tasks, obligations, and challenges related to their professional activity, plays a key role in influencing important academic outcomes (e.g., students' achievement and motivation) and well-being in the working environment. Based on Schwartz's well-known theory of human values, Barni et al. sought to examine the relations between teachers' values (i.e., conservation, openness to change, self-transcendence, and self-enhancement) and their self-efficacy; and to explore the cumulative effect on their effective teaching. In particular, it aimed at analysing the extent to which these relations are moderated by teachers' controlled and autonomous motivations for teaching. Two hundred and twenty-seven Italian high school teachers (73.6% females;  $M = 44.77$  years,  $SD = 10.56$ ) were involved in the study and asked to complete a self-report questionnaire.

The results from Barni et al. (2018) study showed that teachers' conservation values were positively associated to sense of self-efficacy regardless of the type and level of motivation for teaching. They indicated further that this association has a direct effect on their effective teaching. More interestingly, the relationships between openness to change and self-efficacy on the one hand, and self-transcendence and self-efficacy on the other, varied depending on teachers' motivations. These relations were stronger when teachers perceived less external pressure and felt to be self-determined toward teaching. Overall, they found that teachers' personal values are positively related to their effectiveness in teaching. The results may imply that teachers' practices, personal values and well-being in the school are key predicting factors when modelling their effective teaching. As done in this study, Barni et al. (2018) also adopted the personal value scale validated by Fotopoulos et al. (2011). However, the current study measured the responses discretely that created room to employ SEM in modelling the relationship and pathway.

Fischer and Hänze's (2020) study also investigated university teachers' characteristics and their influence on teaching practices. Coming from expectancy value theory, teachers' personal value of teaching was introduced as a possibly relevant variable and examined along with constructivist and transmissive teaching beliefs as to how they affect various aspects of university teaching. The sample consisted of 79 university teachers who were selected purposively. Multiple regression analyses showed that value of teaching affected student active involvement, and rapport.

Fischer and Hänze's (2020) study further found that transmissive beliefs impacted the observed quality of instruction, and constructivist beliefs

were positively related to student-reported clarity of instruction, the stimulation of student involvement, and rapport. Notably, the predictors displayed a data source specific result pattern where there was a positive link between teachers' personal value beliefs and their teaching effectiveness. The sample size used in Fischer and Hänze's (2020) study was relatively small which may have affected the analysis, particularly, regarding the regression results. They could have employed bootstrapping procedure to reduce the error margins. Also, using a non-parametric sampling technique such as purposive sampling to select respondents and used parametric statistical tool such as linear multiple regression analysis makes the results questionable. All these potential gaps were taken care of in the current study.

### **Influence of preservice accounting teachers' motivation on effective teaching**

As compared to teachers' personal values, there is some significant literature on the link between teachers' motivation and their effective teaching. Most of these studies have indicated that the biological, emotional, social, and cognitive driving forces that activate teachers' achievement of instructional goals and classroom/school behaviours are positively related to the ability of teachers to design and understand the needs of their students for quality instruction. This assertion is in line with the argument of SDT, which indicates that teachers who are highly motivated are able to gain mastery over challenges and are able to take in new experiences which are essential for developing a cohesive sense of self (Deci & Vansteenkiste, 2004). These dynamics increase their effectiveness in teaching (Deci & Ryan, 2014).

In looking at how to deepen the understanding of the role of work motivation in teachers at career start, Fernet et al. (2016) employed cross-sectional design with quantitative approach to explore the link between the two variables. Participants were 589 beginning French-Canadian teachers working in public elementary and high schools. In addition to situating the forms of motivation (autonomous versus controlled) that drive teachers in the three first years of their career, the results provide support for a model explaining the motivational pathways by which school environment factors (work overload, control, recognition, and sense of community) relate to teachers' effectiveness in relation to classroom management (climate that fosters student attentiveness), subject matter expertise and personality. Using SEM to model the relationship between teachers' motivation and effectiveness is consistent with the current study which also employed same tools.

Generally, a teacher has to update professionally, personally and be rightfully motivated and committed so he/she could discharge his/her diverse tasks and responsibilities with efficiency and effectiveness. Lopez and Irene's (2017) study aimed to investigate the career motivations and commitment among preservice teachers to recommend plans for action along teacher education profession. Using descriptive mixed method design, a total of 255 preservice teachers were employed in the study. Based on the results, it was found out that preservice teachers are highly motivated and committed to teaching. Moreover, extrinsic motivation factors drive these preservice teachers while intrinsic or altruistic factors dominate among the commitment to pursue a teaching career. They further found that preservice teachers' who are highly motivated are able to teach effectively. This means, the findings

support the assertion of SDT which indicates that there is a positive relationship between preservice teachers' motivation and their effectiveness.

According to Alhassan (2020), teacher motivation is a psychological concept that involves the process of organising, stimulating, channelling and sustaining behaviour towards a specific course. To ensure that acceptable standard is attained, maintained and improve upon continually, teacher motivation and ethical issues need to be given adequate recognition because it is usually through the teachers that many nations attained reasonable height of technological creativity and economic rehabilitation (Alhassan, 2020). Studies on motivation strategies on teachers shows that teachers motivated by some kinds of incentive are recognise as being effective.

Alhassan's (2020) study examined the effect of motivation and ethical issues on teacher's performance in enhancing quality education for sustainable development. He found that teachers' motivation has significant and positive effect on teachers' effectiveness. On the bases of this finding, one may aver that to ensured quality education there is the need to enhance teachers' motivation. Alhassan (2020) measured teachers' motivation using two components (intrinsic and extrinsic). However, the current study measured it using four facets (intrinsic, external, introjected and identified). This makes the current study a more expanded version of looking at teachers' motivation.

Furthermore, Comighud and Arevalo (2020) used the descriptive-correlational method to determine the level of motivation in relation to teachers' performance. The quantitative data were gathered from 89 teachers using survey questionnaire. The statistical tools used in the analysis of the data were percentage, mean, weighted mean, and spearman rank correlation

coefficient. The study found out that the level of motivation as perceived by the teachers was “very high” in terms of the following aspects: (a) existence needs; (b) relatedness; and (c) growth needs. In addition, it was also found out that the level of teachers’ job performance is at a “very satisfactory” level.

Moreover, Comighud and Arevalo’s (2020) study show that there is no significant difference in the level of teachers’ motivation when they are grouped and compared according to variables of age, sex and length of service, however, variables on highest educational attainment and average monthly income are found to be significant. Lastly, the relationship between the level of teachers’ motivation and the level of teachers’ job performance is found to be insignificant. The results do not support the assertion that teachers’ motivation has significant and positive relationship with their effectiveness. The statistical tools used by the researchers could not create room for them to assess the margin of the impact that teachers’ motivation have on their performance. They could have used SEM to model the link to ensure robustness and generalisation in the outcome.

Oguejiofor, et al., (2021) also explored teachers ‘motivation as a factor for classroom effectiveness, students ‘academic performance and school improvement in secondary schools in educational zones in Enugu State. The design for the study was a descriptive survey design. Two research questions and two hypotheses guided the study. The population of the study was made up of five principals, 10 vice principals, 483 teachers and 5,368 students. The total population was 5,866 people. The researcher could not study all the subjects in the population, therefore, they used simple random sampling to select 300 subjects to serve as the sample size of study. The respondents

consist of five principals, 10 vice principals, 98 teachers and 187 students. Questionnaire was the instrument used to collect the data. The instrument was developed by the researcher. Mean, standard deviation and variance were used for data analysis.

The findings that emerged from Oguejiofor et al. (2021) study showed that prompt payment of teachers' salaries, adequate remuneration, and professional development of students makes teachers to have strong desire to promote academic performance of students in secondary schools in Enugu and Agbani education zones. They indicated that teachers who are highly motivated are able to demonstrate meaningful level of effectiveness in their classroom activities. Their results are consistent with the assumption of SDT which posits that teachers who are intrinsically motivated or feel motivated in the work they do; they end up enhancing their commitment to teaching leading to their effectiveness in their teaching activities.

Looking at the total number of accessible population of the study and the sample size used, one may say that it is relatively small and may not be representative enough. Also, Oguejiofor et al. (2021) considered teachers' motivation as a variable without components. However, most studies, including this current study, use multiple components to measure teachers' motivation. In this study components such as external, introjected, identified and intrinsic components were used to measure teachers' motivation. Again, the statistical tools used to explore the influence of teachers' motivation on their classroom effectiveness are not robust, and may not be appropriate. The researchers could have employed multiple regression analysis or SEM to analyse the data, as done in this study.

Vulley (2021) also investigated the factors affecting teacher motivation and job performance/productivity at senior high schools in the Greater Accra region, Ghana. The study was quantitative in nature and survey approach was employed to gather data from 676 respondents out of sample size of 700. The sample size used by Vulley was relatively large and representative. Descriptive statistical test as well as Exploratory Factor Analysis (EFA) and Confirmatory Factor Analysis (CFA) were used to analyse the data obtained from the respondents. In addition, tools such as mean, standard deviation, frequency and Ordinary Least Squares (OLS) were employed.

Vulley's (2021) study found that motivations of teachers are low due to the lack of such variables as medical allowance, accommodation allowance, pension scheme, career advancement, recognition and low level of salary compare to their colleagues with the same qualifications in other government's institutions and this is impacting negatively on their job performance. This means teachers level of effectiveness in their job are being reduced significantly as a result of the poor motivational packages they are exposed to. Vulley (2021) also made use of multi-faceted scale to measure teachers' motivation. Vulley's findings support the argument of SDT and they are consistent with that of Akuoko et al. (2012), Oni et al. (2017), Akeke et al. (2020), Alhassan (2020), Comighud and Arevalo (2020), Kim and Cho (2021), and Oguejiofor et al. (2021).

### **Influence of preservice accounting teachers' commitment on effective teaching**

Many researchers have hypothesised that there is a positive relationship between teachers' commitment and their effective teaching.



Similarly, side-bet theory of Becker (1960), and the multidimensional construct of Meyer and Allen (1991) also assumed that when teachers are highly committed, they end up working effectively. This means, the psychological identification or emotional bond teachers experience with the teaching profession, their school, students and teaching with regard to continuing their association with GES, acceptance of the values and goals of the service, and willingness to help GES to achieve its goals and values can help boost their ability to design and understand the needs of their students for quality instruction.

Siri, Supartha, Sukaatmadja and Rahyuda (2020) examined and analyse the role of teacher competence and commitment in supporting teacher performance. The study was conducted on professional teachers in Madrasah schools in all regencies/cities in Bali which total of 906 teachers. The number of samples was determined based on the Slovin's formula at an error rate of .05. The study obtained 277 teachers distributed proportionally in nine districts/cities. Data collection was done by direct interview based on a questionnaire that has been prepared. The collected data was then processed by the SmartPLS 3.0 programme. The results showed that teacher competence and commitment was significantly positive effect on the performance of professional teachers. The teacher's commitment acts as a mediator of teacher competence and professional teacher performance.

The findings of Siri et al. (2020) provide information on how to increase teacher effectiveness. It is necessary to support the improvement of the competence and commitment of teachers. Quite apart from using relatively small sample size, it was inappropriate to use SmartPLS 3.0 programme to

analyse the data since responses to the items were measured categorically. The programme uses interval/ratio scale data. Therefore, the results may not be a reliable one. Also, they adapted the multidimensional construct of Meyer and Allen (1991) to measure teachers' commitment. However, they only focused on commitment to the profession. The current study expanded the scope and added commitment to the school, students and teaching.

Mark and David (2020) also assessed teachers' commitment to primary schools in Kakooge Sub-County, Nakasongola District. The study was based on descriptive-correlational research designs, and data was gathered from 112 teachers and 12 headteachers, and two education officers using a self-administered questionnaire and interview guide. Teacher commitment influenced their effectiveness. This means that teachers' commitment has a significant influence on their teaching effectiveness. It was concluded that motivation given to the teachers in public primary schools in Kakooge Sub-County influenced their commitment which in turn lead to their effectiveness in the work they do. As in the case of some studies, Mark and David (2020) also measured motivation using only two components: intrinsic and extrinsic.

The pivotal responsibility of educating and nurturing students in any society is on the shoulders of teachers, whose knowledge, affection, and commitment exert a great influence on their effectiveness and also on over students' lives. Therefore, attending to teachers' emotional state, satisfaction with their profession and commitment to the school are crucial (Sadeghi, et al., 2021). Sadeghi et al. (2021) study was undertaken to investigate the relationship between Iranian English and non-English teachers' job satisfaction and their teaching effectiveness. The relationship between these

teachers' job satisfaction and their demographic background (e.g. teaching experience and gender) was also scrutinised. Using convenient sampling, 173 English and non-English teachers were selected to participate in this research. Questionnaire was the instrument used to collect the data. Pearson product moment correlation and linear multiple regression analysis were used to analyse the data.

Sadeghi et al. (2021) results revealed a positive correlation between teachers' job satisfaction and teaching effectiveness and this held true for both English and non-English teachers. This shows that satisfied teachers are likely to be committed to the school and the teaching profession. This situation can help enhance their effectiveness in the work they do. Using a non-probability sampling technique such as convenient sampling to select the respondents requires that the researchers should have used non-parametric statistical tools. Therefore, it was inappropriate to use Pearson product moment correlation and linear multiple regression analysis to analyse the data. They could have used chi square.

According to Mammadzada (2021), teaching is a demanding and complex craft. It is impossible to discuss in a page or two the characteristics and input of an effective teacher. Effective teaching is the fundamental ingredient for the success of every student. Teachers are the central figure of the educational infrastructure of any country, and have a huge role to play in shaping the destiny of their nation (Mammadzada, 2021). It is a noble and selfless profession. Mammadzada's (2021) study provided an introduction to the literature regarding teacher effectiveness. The study displayed the input of the teacher in a society, what challenges they have to counter, and what

recommendations can be implemented to improve the development and effectiveness of the teachers.

Specifically, Mammadzada (2021) investigated the impact and importance of effective teachers through the feedback from both the teachers and the students. On the other hand lack of teacher commitment is one of the key factors that have the potential to cause the shortage of effective teachers all over the world. There are multiple factors that might cause teachers to leave their jobs. These can be low salaries, extravagant workload, poor working conditions, low quality of teacher preparation programmes, and inefficient leadership (Durdukoca, 2021; Elliott & Crosswell, 2021). In Mammadzada's (2021) research work a qualitative and quantitative method was implied to study the link between qualities of effective teachers and teachers' commitment.

Mammadzada (2021) found that teachers' commitment has statistically significant positive influence on teachers' effectiveness. That is, school with satisfactory and proper working conditions are able to motivate their teachers to display a better commitment and lower attrition rates, which in the long run will lead to a significant increase in their effective teaching. The current study also documented and modelled the patterns of preservice Accounting teacher' commitment and their effective teaching. As indicated earlier in most of the studies reviewed, Mammadzada also measured teachers' commitment and effectiveness using single facet with multiple items. However, in the case of the current study multiple components were used to measure each of the variables where each component comprises of three to five close-ended items.

This approach is seen as the most appropriate for latent variable creation and robust analysis.

### **Lessons learnt from the studies reviewed**

Deductions from the works reviewed show that for a preservice Accounting teachers to teach effectively, he or she must develop and nurture positive personal values, must be motivated, and committed to the profession, school, students and teaching. However, preservice Accounting teachers' background characteristics such as gender, age and prior experience can thwart or boost the predicting roles the teachers' personal values, motivation, and commitment have on their effective teaching. Therefore, there is the need to control for these variables in the model. The teachers' happiness and dedication are not always guaranteed when teaching. It is only when they demonstrate positive personal values, which highly motivated them to be in the teaching profession which will eventually lead to their commitment to the profession, teaching, students and school. These dynamics in the long run will lead to significant increase in the teachers' effectiveness.

In addition, general deductions from theory of basic values, SDT, side-bet theory of Becker (1960), and the multidimensional construct of Meyer and Allen (1991) indicate that preservice Accounting teachers who are able to demonstrate positive personal values are likely to receive good treatment or favour, either intrinsically or extrinsically, from the system. This situation will in turn make them more committed and in the long run help boost their effectiveness in the teaching of Financial Accounting. Also, there is a methodological argument that combining quantitative and qualitative approaches in a single study is inappropriate, particularly when modelling the

argument of the study. Deductions from the literature and philosophical orientation of most studies show that in modelling, it is always appropriate to use only the quantitative approach, as in the case of this study.

Generally, the empirical studies reviewed by the researcher reveal the following aspects:

- Preservice Accounting teachers' personal values, motivation and commitment are pivotal to teachers' effectiveness and the success of any educational system.
- Preservice Accounting teachers' generally perceived their personal values, motivation and commitment in positive terms.
- Preservice Accounting teachers rate their effective teaching positive and high.
- There is more or less non-uniform response in favour of effective teaching irrespective of the age, gender and prior teaching experience.
- Patriarchal nature of most societies, schools and professions was a major reason for initial gender difference among preservice teachers with regards to their personal values, motivation, commitment and effective teaching.
- Preservice teachers' role in ensuring quality education was considered as important.
- The correlation between preservice teachers' personal values and their teaching effectiveness was positive and moderate.
- The correlation between preservice teachers' motivation and their teaching effectiveness was positive and strong.
- The correlation between preservice teachers' commitment and their teaching effectiveness was positive and strong.

- Most studies indicate that preservice teachers are homogeneous group.
- Preservice teachers with good personal relationships with a school, the profession, students and teaching have psychologically better adjustment to the negative effects of teaching.

- Most of the studies reviewed employed quantitative approach.

Research gaps identified from the empirical review were as follows:

- There is paucity of literature existing on the predicting roles of preservice Accounting teachers' personal values, motivation and commitment on their effective teaching.
- Moreover, most of the studies in this field are mostly carried out in developed countries.
- Most of the researchers made use of mono-facet or bi-facet components to create latent or composite variables. To that extent, the constructs used in these studies may be said to be skewed or invalid. Using multi-facets dimensions, as in the case of this study, help to measure composite variables from many angles in order to have a broader understanding of the issues.
- Most of the studies measured responses to the various close-ended items on predictors of effective teaching using Likert-scale measurement. In addition, most of the studies used Pearson product moment correlation, independent samples t-test, one-way ANOVA, SEM and linear multiple regression analysis to analyse the data. These statistical tools are used when the data are measured numerically using interval/ratio scale data. Therefore, most of the studies employed inappropriate statistical tools

since the responses were not measured using appropriate scales, that is, discrete scales.

- There is a contradiction that whether gender, age and prior teaching experience have effect on preservice teachers' effective teaching.
- In some of the studies the sample size was very small to come to any generalisation or conclusion. Also, examining the issue from non-robust standpoint did not bring the issue out clearly and convincing. Therefore, it is appropriate to examine the issues using SEM to model the argument of the study meaningfully for better outcome.

In view of the above research gaps, the researcher taking up all the gaps identified into consideration has come up with specific research methods that have been clearly and step by step explained in Chapter Three of this research report.

### **Conceptual Framework**

As identified in the previous literature reviewed, numerous studies have been made worldwide portraying the predictors of effective teaching and come up with a variety of predictors including teachers' personal values (Barni et al., 2019; Essien et al., 2021; Gamage et al., 2021), motivation (Abonyi et al., 2021; Barni et al., 2019; Young, 2018) and commitment (Altun, 2017; Burgess, 2019; Muhamad et al., 2021; Young, 2018). Deductions from the related theories reviewed show that preservice Accounting teachers' effective teaching is influenced by many factors that can be social and psychological. These factors include preservice teachers' personal values, motivation and commitment.

Specifically, preservice Accounting teachers' personal values are made



up of 10 dimensions. These dimensions are power, achievement, hedonism, self-direction, security, benevolence, universalism, stimulation, conformity, and tradition. Preservice Accounting teachers' motivation and commitment were also made up of four dimensions each. The dimensions for motivation are external, introjected, identified and intrinsic, while that of commitment were profession, school, students and teaching. Similarly, preservice teachers' perceived effectiveness was assessed based on four dimensions which are teaching-related behaviour, subject matter expertise, relational expertise and personality. Based on the theoretical and empirical reviews, the study assumed that there are many factors that can be seen as predictors of effective teaching. However, three of the factors are more dominant. This argument and the relationships between the individual variables are shown in Figure 4.

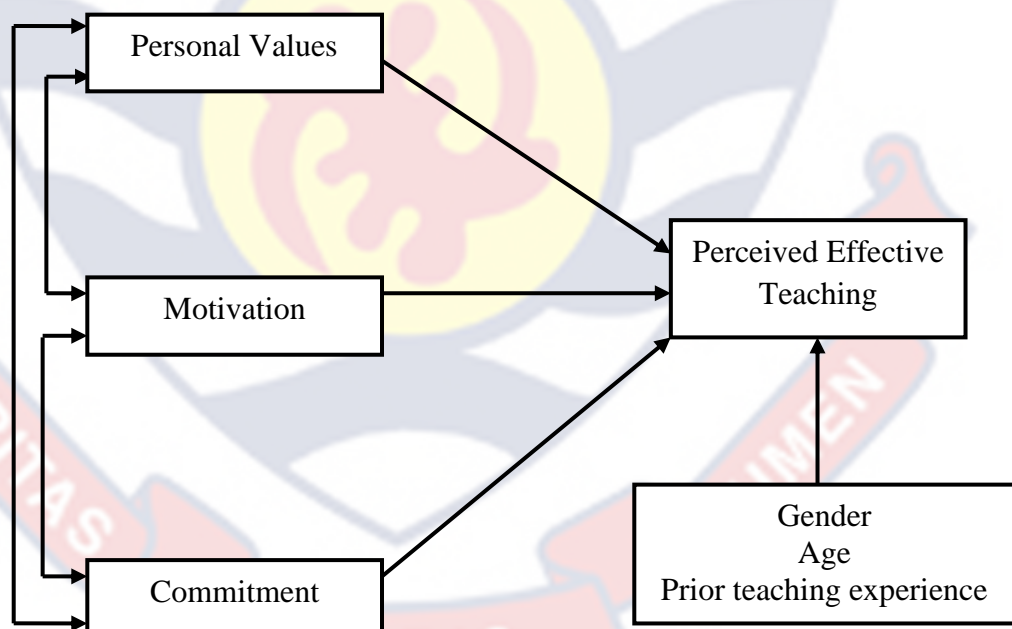


Figure 4: Conceptual Framework of the Study

Source: Researcher's Construct

Figure 4 depicts the diagrammatic presentation of the conceptual framework that present effective teaching as the dependent variable. The independent variables are preservice Accounting teachers' personal values,

motivation and commitment. As indicated in the model, all variable were composite with multiple items. The variables, as indicated, serve as endogenous and exogenous variables in the context of SEM. Hypothetically, the study sought to test the idea that the values that preservice Accounting teachers hold, not necessarily professional values, have the potency to explain the way they teach (i.e. Accounting course in this situation) in class. Again, the study sought to test the fact that motivation as well as commitment level of preservice Accounting teachers would independently explain the effectiveness of the teachers when teaching Financial Accounting.

Generally, the argument of the study is that preservice Accounting teachers' personal values, motivation and commitment are able to influence their perceived effective teaching positively. However, the gravity of prediction rates of these variables on effective teaching can be influenced by the teachers' background characteristics such as gender, age, and prior teaching experience. Specifically, in the model, it is proposed that the exogenous variables would jointly explain preservice Accounting teachers' perceived effectiveness under the assumption that the data would obtain the needed fit indices.

In the literature studies have advanced the idea that there are relationships among preservice Accounting teachers' personal values, motivation and commitment to tasks and their teaching effectiveness (Fischer & Hänze, 2020; Kim & Cho, 2021; Mammadzada, 2021; Oguejiofor et al., 2021; Sadeghi et al., 2021). In the model, again, this study sought to examine the controlling roles of gender, age and prior teaching experience on the teachers' effectiveness in the teaching of Financial Accounting.

## Chapter Summary

This chapter provides the review of research pertaining to the main construct of the study. It presented the various concepts, theoretical framework and some selected empirical reviews. A special effort has been made to highlight the importance of these constructs as they relate to teachers' effectiveness. Also, the review looks at the nature of the link preservice Accounting teachers' personal values, motivation and commitment have with their perceived effective teaching of Financial Accounting. In the review, the effective teaching which is the criterion variable in this study was conceptualised based on four components which relate to certain behaviours which are observable, such as teaching-related behaviour, subject matter expertise, relational expertise, and personality.

In order to put the study at rightful theoretical perspective, theories such as basic value theory, SDT, side-bet theory and the multidimensional construct of Meyer and Allen (1991) were reviewed. Central to the assumptions of the theories was the idea that preservice Accounting teachers' personal value system, level of motivation and commitment dictate their effective teaching. Empirical studies have shown that teacher commitment, motivation and personal values have been well researched. However, these variables were mostly investigated individually and largely directed toward students' performance. This study, therefore contributes to the discussion of effective teaching by exploring the joint effect of the study variables.

## CHAPTER THREE

### RESEARCH METHODOLOGY

#### Introduction

This chapter discusses the methodology employed in the study. The purpose of the study is to model preservice Accounting teachers' personal values, motivation and commitment as predictors of effective teaching of Financial Accounting at SHSs in Ghana. The discussion in this chapter is centred on the research design, study area, philosophical orientation of the study, population, sample and sampling procedure and instrument for data collection. Furthermore, it presents the data collection procedure used in this study, data processing and analysis as well as ethical issues considered in the study. The reliability and validity of the instrument were also discussed.

#### Philosophy of the Study

The suppositions that the researcher made in order to conceptualise the meaning of the study or the very essence of the issues under investigation and the truth of the argument of the study are underpinned by the assumptions of positivists' philosophy. That is, ontological assumption of the study was based on what majority of the respondents perceive or accept as the truth. For example, in the case of this study, preservice Accounting teachers can objectively express their views on preservice teachers' personal values, motivation, commitment and effective teaching. Therefore, if majority of them agree on any of the indicated variables, that view expressed by the majority is the truth. The subjects are perceived not to be rational; however, their views will be measured quantitatively in an objective and observable manner.

The epistemological and ontological orientations of the study with regard to the pursuit of the virtues of reality and truth were based on the ideas of positivism. That is, the current study saw reality as socially quantifiable and observable constructions that form a complex interconnected whole. Thus, understanding of such socially observed and quantifiable reality as personal values, motivation, commitment and effective teaching requires an objective understanding of the context in which that reality is constructed, and also from the general perspective from which the society agrees to such observable and objective reality. This means, the study used positivists' paradigm to understand the predicting roles of preservice Accounting teachers' personal values, motivation, and commitment on effective teaching in Ghana in a measurable and quantifiable manner in order to establish some implications for practice, policy and theory. The choice of this paradigm was influenced by the population, sample parameters and the approach used.

Using positivism created room for the researcher to select respondents objectively using observable methods and strategies on the basis of the study issues to understand better the philosophical orientation of the problem. This assertion is in line with the argument made by Kiyunja and Kuvini (2017) that ontology and epistemological orientations are important to paradigms because they help the researcher to comprehend things that represent the world; it also enables the researcher to probe the philosophical assumptions and belief system underpinning their study. These assumptions and conceptions influenced the researcher's understanding of the research problem and how to contribute to its solution, how to answer research questions and the

significance of the study. They also helped the researcher to establish trust in the data (Kivunja & Kuvini, 2017).

The study posits that when preservice Accounting teachers perceived their personal values, motivation and commitment high (in positive terms), it will lead to their effective teaching. However, gender, age and prior experience of the preservice Accounting teachers can thwart or boost the predicting power of the teachers' personal values, motivation and commitment on their effective teaching. This means that for respondents to tell us the truth about the study variables they must express their views in an observable and measurable terms that will make it easy for the researcher to quantify them.

### **Research Approach**

In order to conduct research, one of three methods must be used: quantitative, qualitative, or a combination of the two (Creswell & Creswell, 2018). In contrast to quantitative research, which employs a systematic approach to gathering and analysing data from various sources and relies on computerised, statistical, and mathematical methods to arrive at conclusions, qualitative research focuses on ethnography, narrative, phenomenology, and grounded theory to describe and interpret social rules and cultures as well as human experiences (Mensah, & Chen, 2022). Because both quantitative and qualitative approaches have their flaws, a mixed strategy incorporates both approaches into one (Faulkner & Faulkner, 2018). The positivist worldview serves as the foundation for the quantitative technique used in this investigation. This strategy depends on numbers and objective measurements from surveys and polls, as well as the manipulation of existing data sets using computer tools to create new information (Creswell & Creswell, 2018).

This study used a quantitative method since it allowed the researcher to collect objective and reliable data (Mensah & Chen, 2022). Additionally, the quantitative technique allowed the researcher to comprehensively study preservice teachers' personal values, motivation, and commitment and how these influenced effective teaching by quantifying these constructs for deeper insight into the research questions (Bloomfield & Fisher, 2019). It is also possible to track changes in a phenomenon through predictive analytics using a quantitative method (Hoy & Adams, 2015; Creswell & Creswell, 2018).

However, the quantitative approach has both advantages and disadvantages when it comes to doing research. The quantitative approach's failure to consider respondents' individual experiences is a major flaw (Creswell & Creswell, 2018). Using a quantitative approach can also necessitate the acquisition of additional skills in a variety of statistical analysis methodologies, which can obscure more general themes and linkages (Roni, et al., 2020). Quantitative method is preferable for this study since its benefits outweigh its drawbacks, and is appropriate for the purpose of this study.

### **Research Design**

Since the study entailed a survey of preservice Accounting teachers' views on their personal values, motivation, commitment and effective teaching, the descriptive cross-sectional survey design, with quantitative approach, was deemed the most appropriate. This design involves systematic gathering of one time data about individuals and collectivities in order to test hypotheses or answer research questions concerning the current status of the subject of the study (Creswell & Creswell, 2018; Gravetter & Forzano, 2018). It determines and reports the way things are. Rosen (2019) considers this

design to be wholesome when information is needed about conditions or relationships that exist; practices that prevail; beliefs, points of view, or attitudes that are held or process that are going on.

This design allowed the researcher to describe preservice Accounting teachers' personal values, motivation and sense of commitment towards teaching, and how these aforementioned variables affect their effective teaching. The descriptive survey design is noted to be good for this purpose because it allowed the researcher to collect data to assess current practices for improvement (Creswell & Creswell, 2018). According to Patten and Newhart (2018), descriptive cross-sectional survey design attempts to provide an accurate and objective description of a picture of an on-going situation or real-life situation. Cohen et al. (2018) also point out that this design gives a more accurate and meaningful picture of events and seek to explain people's perception and behaviour on the basis of data gathered at any particular time. This design helped the researcher to collect data that enabled me to draw the relationship between the study variables and analyse the data. It helps to observe, describe and document aspect of a situation as it naturally occurs (Zikmund, 2019).

In spite of the strengths above, descriptive cross-section survey design has limitations too. It is relatively laborious and time consuming method, particularly where the sample is large. It is susceptible or easily influenced to distortions through the introduction of biases in the measuring of items or instrument (Yin, 2018). It is sometimes regarded as focusing too much on the individual level, neglecting the network of relations and institutions of societies. Zikmund (2019) also contends that survey design is not able to



describe issues phenomenological as a result it does not examine issues from the naturalistic perspective.

Due to these disadvantages, the researcher was independent as possible. Data were organised and presented systematically in order to arrive at valid and accurate conclusions. With regard to the population characteristics and data analysis procedures, meaningful and representative sample was selected randomly. The researcher also described variables and procedures accurately and completely as possible so that the study can be replicated by other researchers. This design was used appropriately to explore and describe preservice Accounting teachers' personal values, motivation and commitment, and how these can predict effective teaching.

### **Study Area**

The study was carried out in the University of Cape Coast (UCC) and University of Education, Winneba (UEW) in the Central Region of Ghana. The University of Cape Coast is located five Kilometres west of Cape Coast, on a hill overlooking the Atlantic Ocean. The core mandate of the University is to train graduate teachers for second cycle and technical institutions although it has added to its functions the training of education planners, administrators, agriculturalists and healthcare professionals (UCC, 2019). Among the education programmes mounted within the university, financial Accounting education is one of them. The programme is one of the many programmes hosted/ mounted in the Department of Business and Social Sciences Education (DoBSSE) of UCC. The final year students for B.Ed Accounting programme responded to the questionnaire for this study.

University of Education, Winneba (UEW) is also a university located in the Central Region of Ghana. This university was established in 1992 by a government ordinance (PNDC Law 322) and has a special relationship with UCC. The main aim of UEW is to train professional educators to spearhead a new national vision of education aimed at redirecting Ghana's effort along the path of rapid economic and social development (UEW, 2019). The Financial Accounting programme in UEW is also mounted by Department of Accounting Studies Education (DASE) located at the Kumasi campus. As part of the study, the researcher collected data from all the final year Financial Accounting education students in this Department. Therefore, the unit of analysis of the study was final year Accounting education students of the two universities; that is, UCC and UEW. These two universities were considered because there are only three public universities in Ghana running first degree programme in Accounting education. That of University for Development Studies was used for the pretesting of the instrument while UCC and UEW were used for the main study.

### **Population**

The target population for the study was all preservice Accounting teachers in Ghana. According to Ghana Tertiary Education Commission (GTEC, 2021), there are 1,953 registered Accounting Education students in the various accredited public universities in Ghana. However, the accessible population of the study was all final year Accounting education students of UCC and UEW. According to GTEC (2021), there are 130 and 257 final year (level 400) Accounting education students of UCC and UEW respectively as at 2020/2021 academic year. In all, the accessible population was 387 final

year Accounting education students of the two universities during the 2020/2021 academic year (GTEC, 2021).

The study focused on final year or level 400 Accounting education students because they are supposed to have experienced from both on- and off-campus teaching practices, and are in a better position to share their views on the predicting roles of preservice Accounting teachers personal values, motivation and commitment on their effective teaching. Another justification for using only level 400 students is that they are more heterogeneous as compared to other levels, when combined. That is, final year or level 400 Accounting education students of UCC and UEW have the characteristics (such as gender, age and prior teaching experience) of other preservice teachers in the study institutions. The distribution of the study population of final year Accounting education students for both universities during the 2020/2021 academic year is indicated in Table 1 by gender.

**Table 1 – Accessible Population of the Respondents by Gender**

Institution	Male		Female		Total	
	No.	%	No.	%	No.	%
University of Cape Coast (UCC)	102	35.1	28	29.2	130	33.6
University of Education, Winneba (UEW)	189	64.9	68	70.8	257	66.4
Total	291	100	96	100	387	100

Source: Extracted from Ghana Tertiary Education Commission (GTEC, 2021)

### Sample and Sampling Procedure

Most researchers are of the opinion that the most acceptable approach for determining the sample size in a survey is to define the precision of desired

estimation and determine the sample size necessary to ensure it (Creswell & Creswell, 2018; Cohen et al., 2018; Gravetter & Forzano, 2018). Researchers usually sample from an accessible population and hope to generalise to a target population. However, due to the relatively small number of final year preservice Accounting education students of UCC and UEW, the census method was deemed appropriate and feasible. The census again was necessary since final year preservice Accounting education students of UCC and UEW were quite different from each other with regard to their preservice preparation interventions. Therefore, all the 387, made up of 291 males and 96 females, final year preservice Accounting education students of UCC and UEW were captured for the study.

In relation to the institutions studied, the two (2) public universities in Ghana were considered purposively because they have produced several Financial Accounting teachers for the various SHSs in Ghana for some years. Also, they have handled the programmes for some years and must have reviewed and corrected a lot of probable issues that bother on the effective training of preservice Financial Accounting teachers. In addition, these universities are the premier universities in Ghana that first mounted and run the B.Ed. programme in Accounting Studies.

According to Gravetter and Forzano (2018), it is always appropriate to use the census method in such studies when the population is relatively small and variable. A sample drawn from such a population may not be representative of it. Also, the resulting values calculated from the sample may not be incorrect estimates of the population values.

Only the final year preservice Financial Accounting teachers of the two universities were engaged because they have obtained substantial training (equipped with pedagogical content knowledge) on the Accounting teacher education programme and, therefore, it is logical to assess the effectiveness of their teaching. Also, the researcher believes that the respondents share attributes, skills and knowledge about teacher effectiveness and its related predictors which will help in enriching the data collection. The respondents provided data that assisted the researcher in tackling the issues.

### **Data Collection Instrument**

A questionnaire (Appendix A) for respondents was the research instrument used in collecting the data. The questionnaire was deemed appropriate for the study because it provided relatively a much quicker means of gathering information from a fairly large population. In addition, data collected using structured questionnaire are easy to analyse, particularly in the case of this study where questions for each respondent were consistent and uniform. The questionnaire also allowed anonymity of the respondents which made it easy for them to volunteer information without fear of victimisation (Kelly, 2016). However, in the view of Creswell and Creswell (2018) questionnaire is limited to literate population and does not provide an opportunity to collect additional information. In this study, all the respondents were literate and were in a position to read and understand the items in the questionnaire as expected.

The items/statements in the questionnaire were adapted from existing scales developed to measure personal values (Fotopoulos et al., 2011), motivation (Roth et al., 2007), commitment (Thien et al., 2014) and effective

teaching (Calaguas, 2012). Specifically, the instrument was made up of five sections: A, B, C, D, and E. All the items in the questionnaire were closed-ended in nature. Section A was for collecting data on the background characteristics of the respondents. Items considered were gender, age and prior teaching experience of respondents. These variables were treated as controls. Gender and prior teaching experience of respondents were measured categorically while age of respondents was measured continuously. Sections B, C, D, and E were used to collect data on issues bordering on the specific purposes of the study. All the items in these four sections were measured numerically using discrete scale such that as a response get closer to one (1) the respondents are disagreeing more to the items while as a response get closer to four (4) the respondents are agreeing more to the items.

Section B was used to collect data on preservice Accounting teachers' effective teaching. The teacher effectiveness scale used was adapted from the work of Calaguas (2012). The original scale of Calaguas (2012) is made up of four dimensions on a four point-Likert kind of scale. Reliability index of the effective teaching instrument is present in Table 2.

**Table 2- Reliability Index of Effective Teaching**

Dimensions	Number of Items	Cronbach Alpha Index
Teacher-related behaviour	5	.84
Subject matter expertise	5	.74
Relational expertise	5	.72
Personality	5	.74
Overall	15	.84

Source: Sam (2021).

The first dimension of the scale is ‘teaching-related behaviour which measures teachers believe in the potential of students, passion for the teaching profession, intentions to observe the ethical conduct in the teaching profession and command respect from students (Calaguas, 2012; Hill & Hawk, 2017).

Clearly, this subscale has the potency to elicit appropriate response on preservice teachers’ inherent teaching-related behaviour. The internal consistency of the subscale measured by Cronbach Alpha was 0.84

The second dimension of the teacher effectiveness scale was named ‘subject matter expertise’ which reflects belief of constant preparedness when teaching. The show of mastery of lessons taught, being well informed about lessons taught, show of expertise in lessons taught, the share of interesting ideas that relate to lessons taught, a display of authority when teaching, responding to questions appropriately when it comes up, a show of thorough understanding of lessons taught, sharing relevant information on lessons taught, and an exhibit of the ability to teach several academic subjects (Akeke et al., 2020; Calaguas, 2012; Kyriacou, 2019). This dimension has 5 items with a Cronbach Alpha index of .74.

The third dimension of the teacher effectiveness scale was “relational expertise”. This dimension reflects belief of being able to display kindness to others, respect others, accept others, think thoroughly of decisions prior to making them, show concern for others, display friendly attitude toward others, and accept students (Calaguas, 2012; Kyriacou, 2019). This facet contains 5 items with an internal consistency index of .72. The fourth dimension of the teacher effectiveness scale was “personality”. This dimension also has five (5) items with a Cronbach Alpha index of .74. The ‘personality’ dimension

reflects beliefs about a teacher's potency to manifest charisma, exhibit grace under pressure, manifest an outgoing personality, show predictability of actions, and spend time reflecting (Akeke et al., 2020; Calaguas, 2012).

Overall, the teacher effectiveness scale developed by Calaguas (2012) has a sound psychometric property, and it has been identified to possess high convergent and discriminant validity (Akeke et al., 2020; Calaguas, 2012; Hill & Hawk, 2017; Kyriacou, 2019). It also has an overall Cronbach Alpha index of .84. Even though the teacher effectiveness scale adapted has a high psychometric property, the researcher reduced the items of this scale from 67 to 20 items, five items each for each of the four dimensions.

Furthermore, Section C of the instrument was used to collect data on motivation of preservice Accounting teachers. Motivation for teaching scale was adapted from the work of Roth et al. (2007). The four-dimensional scale developed by Roth et al. (2007) was made up of four (4) dimensions, where each of it has four (4) items. Overall, the motivation for teaching scale has 16 items on a four-point Likert kind of scale ranging from strongly agree to strongly disagree.

The overall Cronbach Alpha index of the scale was .89. The first dimension is on "external motivation", which measures belief to perform an activity to receive reward or prevent disapproval or punishment by others (Sinclair et al., 2016; Young, 2018). The second dimension is "introjected motivation" which measures behaviour that seeks to satisfy internal pressure of forces such as ego-involvement, shame and guilt (Nesje et al., 2018; VSO, 2019). The performance of an activity because it identifies with its value or meaning, so that this form of internalisation is volatile is also measured by the



third dimension called “identified motivation”. The fourth dimension, that is, “intrinsic motivation”, also measures ability to do autonomous activity, because it is interesting or enjoyable (Abonyi et al., 2021). The internal consistency index of the motivation for teaching scale is shown in Table 3.

**Table 3 – Reliability Index of Motivation for Teaching Scale**

Dimensions	Number of Items	Cronbach Alpha Index
External motivation	4	.78
Introjected motivation	4	.80
Identified motivation	4	.90
Intrinsic motivation	4	.77
Overall scale	16	.89

Source: Sam (2021).

The fourth section of the instrument, section D, was used to collect data on preservice Accounting teachers’ personal values. The items/statements in this section of the questionnaire were drawn from existing Portrait Value Questionnaire (PVQ) scales developed to measure personal values. The PVQ scale adapted was developed by Fotopoulos et al. (2011). The ultimate goal of the scale is to measure the personal values of individuals to explain the direction of their behaviour (Barni et al., 2019; Fotopoulos et al., 2011; Schwartz, 2012; Schwartz et al., 2001). The scale in this section, that is, teachers’ personal values, has 10 components as presented in Table 4 and Appendix A. These components are pooled together to measure overall personal value of the preservice Accounting teachers’ personal values. Again, four-point Likert scale, ranging from strongly agree to strongly disagree was used. The reliability index of the scale is shown in Table 4.

**Table 4 – Reliability Index of Portrait Value Questionnaire**

Dimensions	Number of Items	Cronbach Alpha Index
Benevolence	4	.69
Universalism	6	.79
Self-direction	4	.64
Stimulation	3	.56
Hedonism	3	.62
Achievement	4	.62
Power	3	.62
Security	5	.74
Conformity	4	.54
Tradition	4	.63
Whole Scale	40	.93

Source: Sam (2021).

The last section of the instrument (See Appendix A), was used to collect data on preservice Accounting teachers level of commitment. The items used were adapted from the teacher commitment scale developed by Thien et al. (2014). This scale is a multidimensional scale that consists of four dimensions; commitment to students, commitment to teaching, commitment to school and commitment to profession. Cronbach's alpha result of commitment is shown in Table 5.

**Table 5- Reliability Index of Teacher Commitment**

Dimensions	Number of Items	Cronbach Alpha Index
Commitment to students	3	.84
Commitment to teaching	4	.87
Commitment to school	3	.71
Commitment to profession	4	.74
Overall	15	.88

Source: Sam (2021).

The first dimension of the scale, that is commitment to students, has three (3) items that measure teachers' involvement or responsibility in students learning. This dimension has a Cronbach Alpha index of .84. Commitment to teaching, which is the second dimension, has four (4) items with a Cronbach Alpha index of .87. The commitment to teaching scale measures teachers' willingness to be engaged in the teaching work (Meyer & Allen, 1991).

The third dimension that is commitment to school, measures teachers' belief and acceptance of the goals and values of the school and their effort for actualising those goals and values as well as teachers' strong desire to keep up membership in the school (Burgess, 2019). This dimension has three (3) items with a Cronbach Alpha index of .71. The last dimension, which is commitment to profession, has five (5) items that measures teachers' attitude, loyalty and involvement to enhance and develop the profession they have chosen (Burgess, 2019; Thien et al., 2014). This dimension has a Cronbach Alpha index of .74. In all, the teacher commitment scale adapted has 15 items scored on a four-point Likert scale ranging from strongly agree to strongly disagree. The overall Cronbach Alpha index of the scale was .88.

### **Validity and Reliability of Instrument**

In order to improve the validity and reliability of the instrument, a pre-test was conducted. Validity, as a concept, can be defined as the degree to which an instrument measures what it is supposed to measure (Yin, 2018). According to Cohen et al. (2018), experience from pre-testing of an instrument is used to improve and amend the instrument before sending it out to the main research population. Validity, in the context of this study refers to how accurately the questionnaire was able to collect the responses from the

respondents as intended by the researcher (Larini & Barthes, 2018; Sarstedt & Mooi, 2019). Internal validity was assessed to test the ability of the instrument to measure what it was purported to measure and to help detect any errors that could obscure the meaning of the instrument and prevent it from collecting specious responses.

In relation to content validity, the study ensured that the adapted items in the questionnaire covered the domain that the instrument purports to measure. Three comments were made in relation to the background characteristics of the respondents by experts in the areas of Business Education, Accounting Education and Teacher Education. The researcher took note of these comments and modified the question items as suggested. For example, the third item under section A of the questionnaire was initially an open-ended item.

However, it was suggested that the researcher change it to close-ended using categorical scale because the study considered prior teaching experience as a control which was adhered to. With regard to face validity, the study ensured that the instrument measured what they appeared to measure. Face validity of the instrument was granted by the researcher's programme mates, colleague academics, and preservice Accounting teachers from the study institution (UDS) where the instrument was pre-tested.

Again, to strengthen the construct validity of the questionnaire, confirmatory factor (CFA) analysis was performed to ensure that the various constructs of the questionnaire were valid. This was done to find out the factors that measured variables such as preservice Accounting teachers' personal values, motivation, commitment, and effective teaching. Variables

with eigen values greater than one were extracted and questions or items with correlation coefficient below  $\pm 0.3$  were also erased on the grounds that they may have low commitment to the elements extricated (Mukherjee, et al., 2018).

The extracted items were pooled together to form each of the variables using average responses since the responses were measured numerically using interval scale. Initially, 100 close-ended interval scale items were adapted, as indicated earlier, to collect data on preservice Accounting teachers' personal values, motivation, commitment and effective teaching as Financial Accounting teachers. However, after the validation process, it was reduced to 89, and used for the main study. Below are the relevant outputs of the factor analysis performed.

#### *Confirmatory factor analysis for effective teaching*

The goodness-of-fit indices for effective teaching are presented in Table 6. It entails the Chi-square ( $\chi^2$ ), comparative fit index, normed fit index and Root Mean Square Error of Approximation for effective teaching.

**Table 6- Goodness of Fit Indices for Effective Teaching**

	Actual	Threshold	Reference
$\chi^2$	491.20**	> .05	Hair et al. (2019)
CMIN/DF	3.364	$\leq 2$ or 3	Schreiber et al. (2006)
CFI	.889	$\geq .90$	Henseler and Sarstedt (2013)
NFI	.850	$\geq .90$	Henseler and Sarstedt (2013)
IFI	.890	$\geq .90$	Henseler and Sarstedt (2013)
TLI	.870	$\geq .90$	Henseler and Sarstedt (2013)
RMSEA	.08	$\leq .08$	Schreiber et al. (2006)
RMR	.027		Henseler and Sarstedt (2013)
SRMR	.064	$\leq .08$	Henseler and Sarstedt (2013)

*Note: CMIN/DF: Ratio of  $\chi^2$  to df; CFI = Comparative Fit Index; NFI = Normed Fit Index; IFI = Incremental Fit Index; TLI = Tucker-Lewis Index; RMSEA= Root Mean Square Error of Approximation; SRMR = Standardized Root Mean Residual; \* $p < .05$ ; \*\* $p < .001$ .*

Source: Sam (2021).

From Table 6, the goodness-of-fit of the four-factor structure of the effective teaching questionnaire was determined using AMOS version 17.0, which revealed excellent fit indices ( $\chi^2 = 491.20$ , RMSEA = .08, CFI = .88, NFI = .85, TLI = .87, and IFI = .89). According to the modification indices, several paths of covariance between items and error were added to enhance the fit indices. The factor loading of the four subscales of effective teaching are presented in Table 7.

**Table 7- Factor Loadings for Effective Teaching**

Factors	Items	Loading	AVE
SME	SME1	.74*	.43
	SME2	.77*	
	SME3	.72*	
	SME4	.50*	
	SME5	.51*	
TRB	TRB1	.56*	.46
	TRB2	.53*	
	TRB3	.71*	
	TRB4	.75*	
	TRB5	.80*	
RE	RE1	.62*	.51
	RE2	.74*	
	RE3	.65*	
	RE4	.76*	
	RE5	.79*	
P	P1	.80*	.41
	P2	.56*	
	P3	.55*	
	P5	.63*	
Composite Reliability			.45

Source: Sam (2021).

\* $p < .05$

From Table 7, it can be stated that all the factors are loading appropriately under the various dimension of effective teaching. Evidently, the entire factor loading are above .35, and thus suggest that the effective teaching scale is appropriate and validly assess the construct of effective teaching. A diagrammatic representation the factor loads of the dimension of effective teaching is presented in Figure 5.

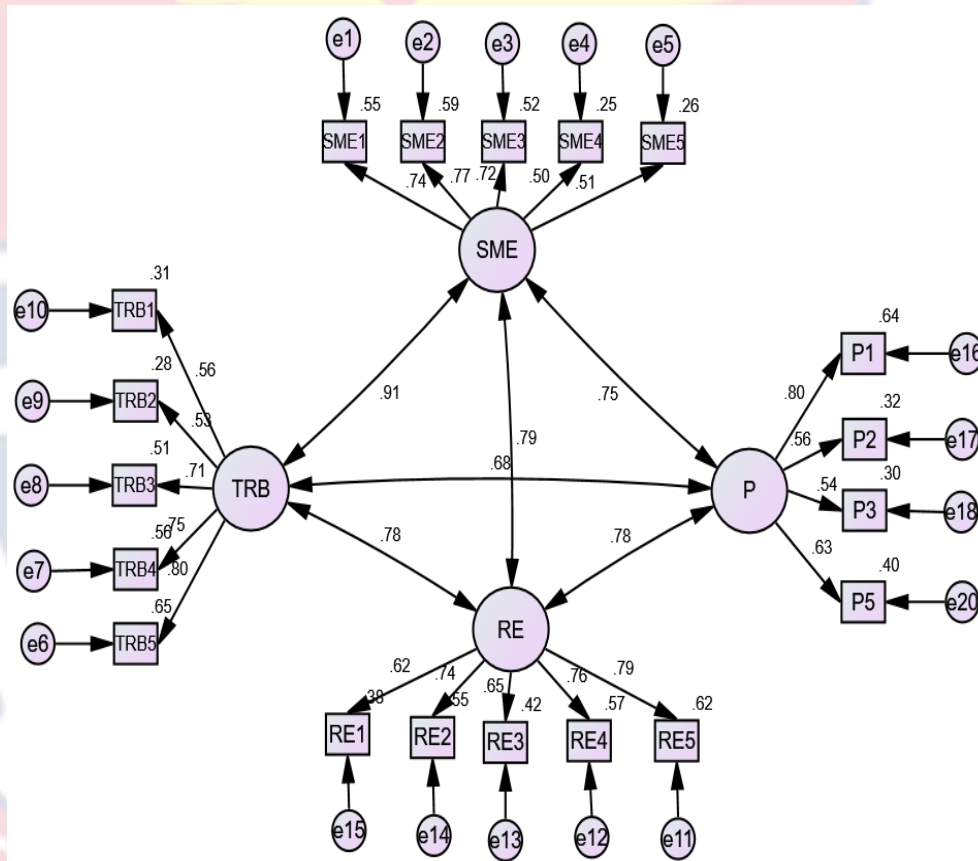


Figure 5- Factor Loadings for the Dimensions of Effective Teaching

**Confirmatory factor analysis for motivation**

The goodness-of-fit indices for motivation are shown in Table 8. It entails the Chi-square ( $\chi^2$ ), comparative fit index, normed fit index and Root Mean Square Error of Approximation for effective teaching.

**Table 8- Goodness of Fit Indices for Motivation**

	Actual	Threshold	Reference
$\chi^2$	325.247**	> .05	Hair et al. (2019)
CMIN/DF		$\leq 2$ or 3	Schreiber et al. (2006)
CFI	.882	$\geq .90$	Henseler and Sarstedt (2013)
NFI	.841	$\geq .90$	Henseler and Sarstedt (2013)
IFI	.883	$\geq .90$	Henseler and Sarstedt (2013)
TLI	.855	$\geq .90$	Henseler and Sarstedt (2013)
RMSEA	.079	$\leq .08$	Schreiber et al. (2006)
RMR	.033		Henseler and Sarstedt (2013)
SRMR	.063	$\leq .08$	Henseler and Sarstedt (2013)

Source: Sam (2021).

Table 8, shows the goodness-of-fit of the four-factor structure of the motivation scale as determined using AMOS version 17.0. This showed appropriate fit indices ( $\chi^2 = 325.25$ , RMSEA = .08, CFI = .88, NFI = .84, TLI = .85, and IFI = .88). According to the modification indices, several paths of covariance between items and error were added to enhance the fit indices.

**Table 9- Factor Loadings for Motivation**

Factors	Items	Loading	AVE
Ex	Ex1	.70*	.36
	Ex2	.64*	
	Ex3	.48*	
	Ex4	.55*	
I	I1	.62*	.39
	I2	.70*	
	I3	.63*	
	I4	.55*	
IN	IN1	.66*	.44
	IN2	.69*	
	IN3	.67*	
	IN4	.66*	
ID	ID1	.64*	.45
	ID2	.69*	
	ID3	.70*	
	ID4	.64*	
Composite Estimate			.41

Source: Sam (2021).



From Table 9, it is clear that the factors are loading appropriately under the four dimension of motivation. Obviously, the entire factor loadings are above .35, and thus suggest that the motivation scale is appropriate and validly assess the construct of effective teaching. The factor loadings of the dimension of motivation are diagrammatically presented in Figure 6.

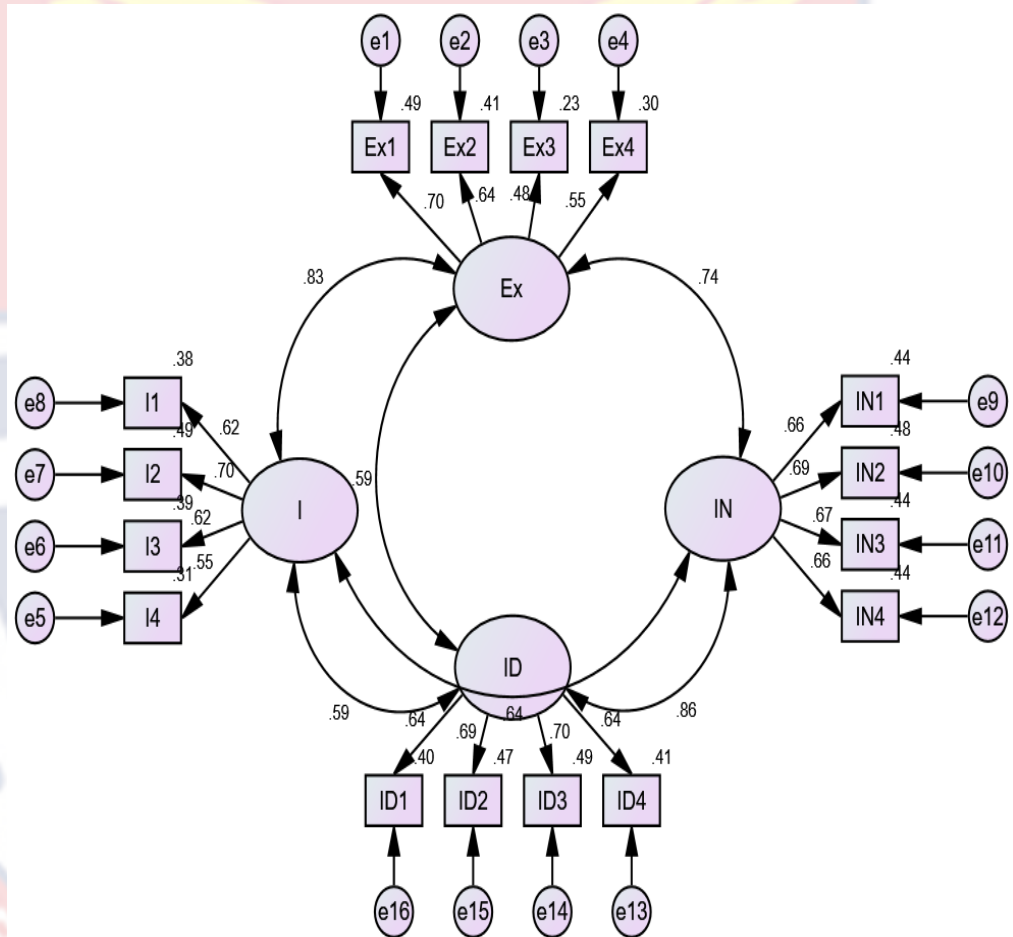


Figure 6- Factor Loadings for the Dimensions of Motivation

**Confirmatory factor analysis for Personal Values**

Confirmatory factor analysis was conducted for the personal values scales. The goodness-of-fit indices for the personal values scale are shown in Table 10. It entails the Chi-square ( $\chi^2$ ), comparative fit index, normed fit index and Root Mean Square Error of Approximation for effective teaching and other relevant indices.

**Table 10- Goodness of Fit Indices of Personal Values**

	Actual	Threshold	Reference
$\chi^2$	1693.246**	> .05	Hair et al. (2019)
CMIN/DF	2.899	$\leq 2$ or 3	Schreiber et al. (2006)
CFI	.833	$\geq .90$	Henseler and Sarstedt (2013)
NFI	.769	$\geq .90$	Henseler and Sarstedt (2013)
IFI	.835	$\geq .90$	Henseler and Sarstedt (2013)
TLI	.810	$\geq .90$	Henseler and Sarstedt (2013)
RMSEA	.071	$\leq .08$	Schreiber et al. (2006)
RMR	.038		Henseler and Sarstedt (2013)
SRMR	.082	$\leq .08$	Henseler and Sarstedt (2013)

*Note: CMIN/DF: Ratio of  $\chi^2$  to df; CFI = Comparative Fit Index; NFI = Normed Fit Index; IFI = Incremental Fit Index; TLI = Tucker-Lewis Index; RMSEA= Root Mean Square Error of Approximation; SRMR = Standardized Root Mean Residual; \* $p < .05$ ; \*\* $p < .001$ . Source: Sam (2021).*

According to Table 10, the goodness-of-fit of the ten-factor structure of the personal values inventory as determined using AMOS version 17.0, which showed excellent fit indices ( $\chi^2 = 1693.24$ , RMSEA = .71, CFI = .83, NFI = .78, TLI = .81, and IFI = .83). According to the modification indices, several paths of covariance between items and error were added to enhance the fit indices.

Results from Table 11 show the factors loadings of the Personal Values construct. The factors are loading appropriately under the dimensions. Clearly, the entire factor loadings are above .35, and thus suggest that the scale is appropriate and validly assess the construct. A diagrammatic representation of the factor loads of the dimension of the variable is presented in Figure 7.

**Table 11- Factor Loadings for Personal Values**

Factors	Items	Loading	AVE
PO	Po1	.65*	.38
	Po2	.57*	
AC	AC1	.57*	.40
	AC2	.71*	
	AC3	.62*	
HE	HE1	.55*	.42
	HE2	.71*	
	HE3	.67*	
SD	SD1	.73*	.46
	SD2	.73*	
	SD3	.62*	
	SD4	.61*	
SE	SE1	.68*	.53
	SE2	.79*	
	SE3	.73*	
	SE4	.75*	
	SE5	.68*	
BE	BE1	.75*	.43
	BE2	.62*	
	BE3	.54*	
	BE4	.68*	
CO	Co1	.69*	.51
	Co3	.76*	
	Co4	.69*	
ST	ST1	.76*	.54
	ST2	.78*	
	ST3	.67*	
UN	UN1	.61*	.55
	UN2	.78*	
	UN3	.74*	
	UN4	.84*	
	UN5	.71*	
TR	TR1	.49*	.42
	TR2	.50*	
	TR3	.70*	
	TR4	.76*	
	TR5	.73*	
Composite Estimate (Reliability)			.50

Source: Sam (2021).

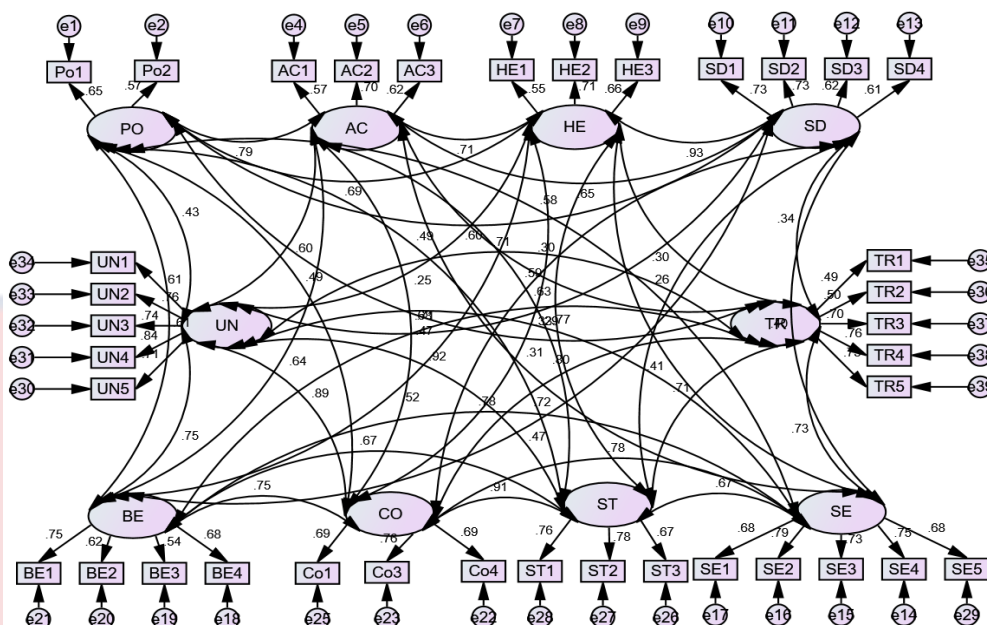


Figure 7- Factor Loadings for the Dimensions of Personal Values

**Confirmatory factor analysis for Teacher Commitment**

Table 11 shows the Confirmatory factor analysis was conducted for the personal values scale. The goodness-of-fit indices for the teacher commitment questionnaire scale includes the Chi-square ( $\chi^2$ ), comparative fit index, normed fit index and Root Mean Square Error of Approximation for effective teaching and other indices relevant for CFA.

**Table 12- Goodness of Fit Indices for Teacher Commitment**

	Actual	Threshold	Reference
$\chi^2$	180.004**	> .05	Hair et al. (2019)
CMIN/DF	4.737	≤ 2 or 3	Schreiber et al. (2006)
CFI	.930	≥ .90	Henseler and Sarstedt (2013)
NFI	.914	≥ .90	Henseler and Sarstedt (2013)
IFI	.931	≥ .90	Henseler and Sarstedt (2013)
TLI	.899	≥ .90	Henseler and Sarstedt (2013)
RMSEA	.100	≤ .08	Schreiber et al. (2006)
RMR	.032		Henseler and Sarstedt (2013)
SRMR	.076	≤ .08	Henseler and Sarstedt (2013)

Note: CMIN/DF: Ratio of  $\chi^2$  to df; CFI = Comparative Fit Index; NFI = Normed Fit Index; IFI = Incremental Fit Index; TLI = Tucker-Lewis Index; RMSEA= Root Mean Square Error of Approximation; SRMR = Standardized Root Mean Residual; \*p < .05; \*\*p < .001.

Source: Sam (2021).

In Table 12, the goodness-of-fit of the four-factor structure of the teacher commitment scale as determined reveals excellent fit indices ( $\chi^2 = 1693.24$ , RMSEA = .71, CFI = .83, NFI = .78, TLI = .81, and IFI = .83). According to the modification indices, several paths of covariance between items and error were added to enhance the fit indices.

**Table 13- Factor Loading for Teacher Commitment**

Factors	Items	Loading	AVE
CP	CP1	.70	.55
	CP5	.78	
CSC	CSc1	.70	.55
	CSc2	.78	
CS	CS2	.55	.67
	CS3	.90	
	CS4	.95	
CT	CT1	.72	.54
	CT2	.80	
	CT3	.74	
	CT4	.67	
Composite Reliability			.58

Source: Sam (2021).

Table 13 presents the factors loadings of the teacher commitment construct. From the results, there factors are loading appropriately under the four dimension of teacher commitment. From Table 13, all the factors loading loaded above .35, and thus suggest that the motivation scale is appropriate and validly assess the construct of effective teaching. A diagrammatic representation of the factor loads of the dimension of effective teaching is presented in Figure 8.

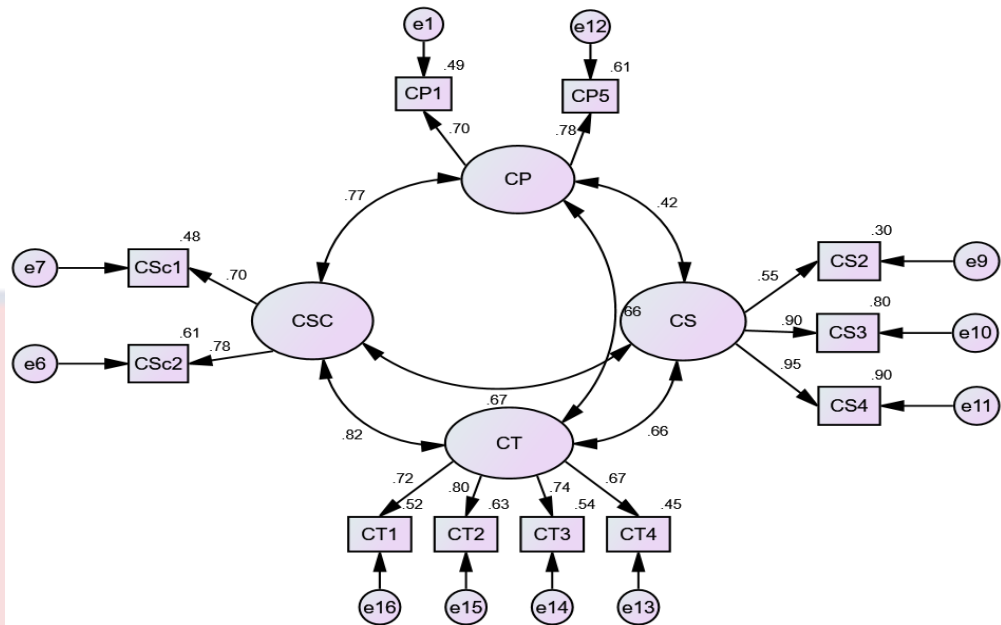


Figure 8- Factor Loadings for the Dimensions of Teacher Commitment

### *Pre-testing of instrument*

The questionnaire was pre-tested using 50 final year preservice Accounting teachers of University for Development Studies (UDS). This institution was the only option public university in Ghana that also produces professional Accounting teachers. Also, the level 400 Accounting education students of the university possess similar characteristics as those in UCC and UEW with regard to gender, age and prior experience. The researcher administered the pre-testing questionnaire herself and created room for the respondents to write any comment they find necessary, if any, on and behind the instrument for purposes of correcting the items on the instrument. This exercise allowed the researcher to test the practicality of the main data collection exercise. With the help of the Predictive Analytic Software (PASW) Version 21.0, the researcher used a Cronbach's alpha reliability coefficient to measure the internal consistency of the questionnaire (see Table 14).

**Table 14 – Reliability Statistics for the Instrument Used**

Scale/Variables	Cronbach's Alpha	
	Coefficient	Number of Items
Subject matter expertise	.951	5
Teaching-related behaviour	.951	5
Relational expertise	.951	5
Personality	.951	5
Teachers' Effectiveness	.950	20
External	.952	4
Introjected	.952	4
Intrinsic	.950	4
Identified	.950	4
Teachers' Motivation	.950	16
Power	.952	3
Achievement	.951	3
Hedonism	.953	3
Self-direction	.953	4
Security	.950	5
Benevolence	.951	4
Conformity	.951	4
Stimulation	.951	3
Universalism	.951	5
Tradition	.950	4
Teachers' Personal Values	.949	38
Commitment to the profession	.954	5
Commitment to the school	.950	3
Commitment to students	.951	3
Commitment to teaching	.950	4
Teachers' Commitment	.949	15
Overall Scale	.953	89

Source: Sam (2021).

Cronbach's alpha reliability co-efficient is one of the widely used measure of internal consistency with regard to responses of an instrument which is measured numerically using discrete or Likert scale items (Mukherjee et al., 2018). Using this index to measure the consistency of the items used in the questionnaire is consistent with that of many researchers (Alhassan, 2020; Altun, 2017; Asah et al., 2015; Barni et al., 2019; Burgess, 2019; Elliott & Crosswell, 2021; Fuudia, 2019; Geelan, 2020; Roth et al., 2007; Şahin-Fırat, 2016) who have used same variables with same scale. Researchers use Cronbach Alpha when measures have items that are not scored simply as right or wrong, such as attitude scales, discrete scale or essay tests (Best & Kahn, 2015).

The overall Cronbach's Alpha reliability coefficient obtained from the questionnaire was .953. Table 14 presents the reliability index of the instrument used to collect the data. Most researchers are of the view that scales with Cronbach's alpha co-efficient of .70 or more are reliable (Cohen et al., 2018; Mukherjee et al., 2018). Based on the recommendations made during the validation process, few modifications were made in the section A of the pre-tested instrument. Specifically, all the three items were converted to close-ended items.

#### **Data Collection Procedures**

A period of two (2) months was used to collect the data. Specifically, the data collection process started from Wednesday, September 01, 2021 and ended on Friday, October 29, 2021. After receiving clearance from the Institutional Review Board (IRB) of UCC, an introductory letter was obtained from my Department and submitted to the Head of Business Education



Departments in UCC and UEW, as well as the lecturers whose students were used. This was done to gain access to the students/ respondents. Prior to the administration of the questionnaire, an informal familiarisation visits were made by the researcher and the field assistants to UCC and UEW. This was done in order to confirm the number of level 400 preservice Accounting teachers, and to gather additional information regarding the study institutions and variables.

The questionnaire was personally administered to respondents with the help of three research assistants. The field assistants were from Cape Coast Technical University, and experienced in collection of data. The field assistants were given training and orientation, which made it easier for them to administer the questionnaires. The training programme included explaining the objectives of the study, how to identify and approach respondents and data management.

The respondents were first briefed on the purpose of the study and allowed to participate willingly after consenting to it. The data collection procedures were carried out in two stages. The first stage was the administering of the questionnaire to respondents in the lecture rooms while the second stage focused on retrieving the questionnaire administered. Some of the respondents were contacted through phone calls and other virtual means. To access the respondents, the research obtained an introductory letter to the respective departments. The second stage focused on administering and retrieving the questionnaires. 374 out of 387 questionnaires administered were retrieved.

## Ethical Considerations

The issue of ethics is an important consideration in research that involves human subjects (Best & Kahn, 2015). It refers to appropriate behaviour of a researcher relative to the norms of society (Zikmund, 2019).

The researcher, research subjects and clients of the research were protected from any adverse consequences of the study, by following laid down rules and procedures of ethics in research. The study considered ethical factors in a number of ways. Ethical issues that were catered for in this study included a right to privacy, voluntary participation, no harm to respondents, and confidentiality, deception and scientific misconduct.

To gather data from the sampled individuals, the researcher first submitted a copy of the proposal for this study and the questionnaire constructed using adopted scales to the Institutional Review Board (IRB) of UCC, through the Department and Faculty, to review. This was done to ensure that the research respondents, the university community and the country at large are protected. Based on the guidelines of the IRB of UCC, the researcher ensured that all ethical requirements such as academic honesty, plagiarism, acknowledgement of copyrighted materials used, and institutional ethical clearance were addressed. Furthermore, permissions were sought from the Heads of the two (2) Departments, as indicated earlier, after giving an introductory letter, request for support letter and ethical clearance by IRB of UCC respectively. See Appendix B for copies of the sample letters used for ethical clearance.

Approval was sought from the registrars of the two universities through the introductory letter. The consent of the respondents was sought

individually using the introductory part of the questionnaire, and also through their respective Heads of Departments. Respondents were informed about the purpose of the research and what objective it sought to achieve. The instructions and questions were read to them and clarifications were made where needed. The privacy and consent of respondents were also negotiated and respected in the study. All these were done to ensure and secure the consent of the respondents.

After the researcher was sure that the respondents understood the content very well, the print outs of the questionnaire was administered with some assistance from known senior members and the field assistants who were conversant and familiar with administering of questionnaire and issue of teacher education. The respondents were thoroughly informed before commencing the research, and they were properly treated throughout the research. Respondents were encouraged to feel free and air their views as objectively as possible and that they had the liberty to choose whether to participate or not. They also had the option to withdraw their consent at any time and without any form of adverse consequence. Also, arrangements were made to securely store the data for seven years after the research, and to destroy it thereafter. In addition, the researcher maintained objectivity, presented the true research findings, used the research results for academic purposes only as outlined in the research protocol of IRB of the UCC, Ghana.

### **Data Processing and Analysis**

The data collected were crosschecked for completeness, sorted, and coded based on the procedures within the variable view of the statistical analysis software tool known as PASW Version 21.0. The Test Analysis for

Surveys (TAFS) was used for analysing the data. It is one of the most sophisticated statistical software packages popular with social scientists and other professionals when analysing quantitative data (Cohen et al., 2018; Mukherjee et al., 2018). Before the coding process, the researcher skimmed and scanned through the answered questionnaires to ensure that they were devoid of any irrelevant responses before feeding the computer with the data.

Furthermore, after the coding, the data were inputted into the data view of the software to complete the keying-in process. In the coding and entering process, the researcher ensured that items that were stated negatively were coded inversely to ensure that the coding system is consistent. The raw data that were collected through the questionnaire were converted into the actual variables of interest through the pooling system as indicated earlier using mean values. The data were then analysed and transformed into tables and extracted for the presentation and discussion of the work. Specifically, the data were analysed using means, standard deviation, structural equation modelling as well as Factorial multiple analysis of variance (MANOVA). With the exception of data on the background characteristics of respondents, responses to all the close-ended items were measured numerically using interval scale.

In analysing the data regarding the formulated research questions and hypotheses, a normality test was conducted on the distribution using descriptive statistics in order to find out whether the distribution was normal or not. According to Sarstedt and Mooi (2019), in analysing quantitative data descriptively, mean and standard deviations are used when the distribution is normal while median and skewness are used when the distribution is skew. The skewness values of the data must also be within a threshold of -0.5 to 0.5.

Also, the results of Kolmogorov-Smirnov statistic must be a non-significant result (Sig value of more than .05). This indicates normality. In this case, as presented in Table 16, the Sig. values were all greater than .05, suggesting non-violation of the assumption of normality.

Also, the descriptive statistics show that the skewness and kurtosis values were within the normality thresholds. That is, skewness values ranged between -1.001 to -.020 while the kurtosis values ranged between -.193 to 2.005. Most authors are of the view that for normality testing, skewness values should be within the range of -2 to 2 while that of kurtosis should range between -3 to 3 (Heck & Thomas, 2020; Mukherjee et al., 2018; Sarstedt & Mooi, 2019). The normality test performed showed that the distribution was normal. The close-ended questionnaire items were analysed, taking cognisance of the fact that they were the basis for which conclusions and recommendations would be drawn.

Results and discussion of the data were presented based on the research questions and hypotheses of the study. Theoretically, the researcher was more interested in the various composite variables rather than their dimensions or facets, particularly the dependent variable (teachers' effectiveness in the teaching of Financial Accounting). Therefore, the analyses were performed taking into consideration this focus of the researcher.

Data on the first four research questions were analysed using descriptive statistics such as mean and standard deviation. These statistical tools were used to examine the characteristics of effective teaching possessed by preservice Accounting teachers and the level of their personal values, motivation and commitment towards the teaching of Financial Accounting.

These statistical tools were used because earlier research works on related issues used them and also these studies indicate that preservice teachers are homogeneous (Aragon et al., 2014; Fuudia, 2019; Torsney et al., 2017; Wall, 2016; Young, 2018). In addition, the normally test conducted showed that the distribution of the respondents was normal.

Factorial multiple analysis of variance (MANOVA) was used to test first research hypothesis. Specifically, factorial MANOVA was used to test the hypothesis in order to examine the effects of the controlling variables (gender, age and prior teaching experience) on preservice Accounting teachers' effectiveness with regard to the teaching of Financial Accounting. That is, this statistical tool was used to analyse the data in order to determine if there is differences in the effectiveness of preservice Accounting teachers teaching of Financial Accounting with regard to gender, age and prior teaching experience. Also, this statistical tool was most appropriate because preservice teachers' effectiveness was multidimensional; and comprised of teaching-related behaviour, subject matter expertise, relational expertise and personality.

Research hypothesis two was tested using structural equation modelling (SEM). Specifically, Analysis of Moment Structures (AMOS) was used to model the predictive ability of preservice Accounting teachers' personal values, motivation and commitment to effective teaching. According to Mukherjee et al. (2018), SEM is a multivariate statistical analysis technique that is used to analyse structural relationships. This technique is the combination of factor analysis and multiple regression analysis, and it is used

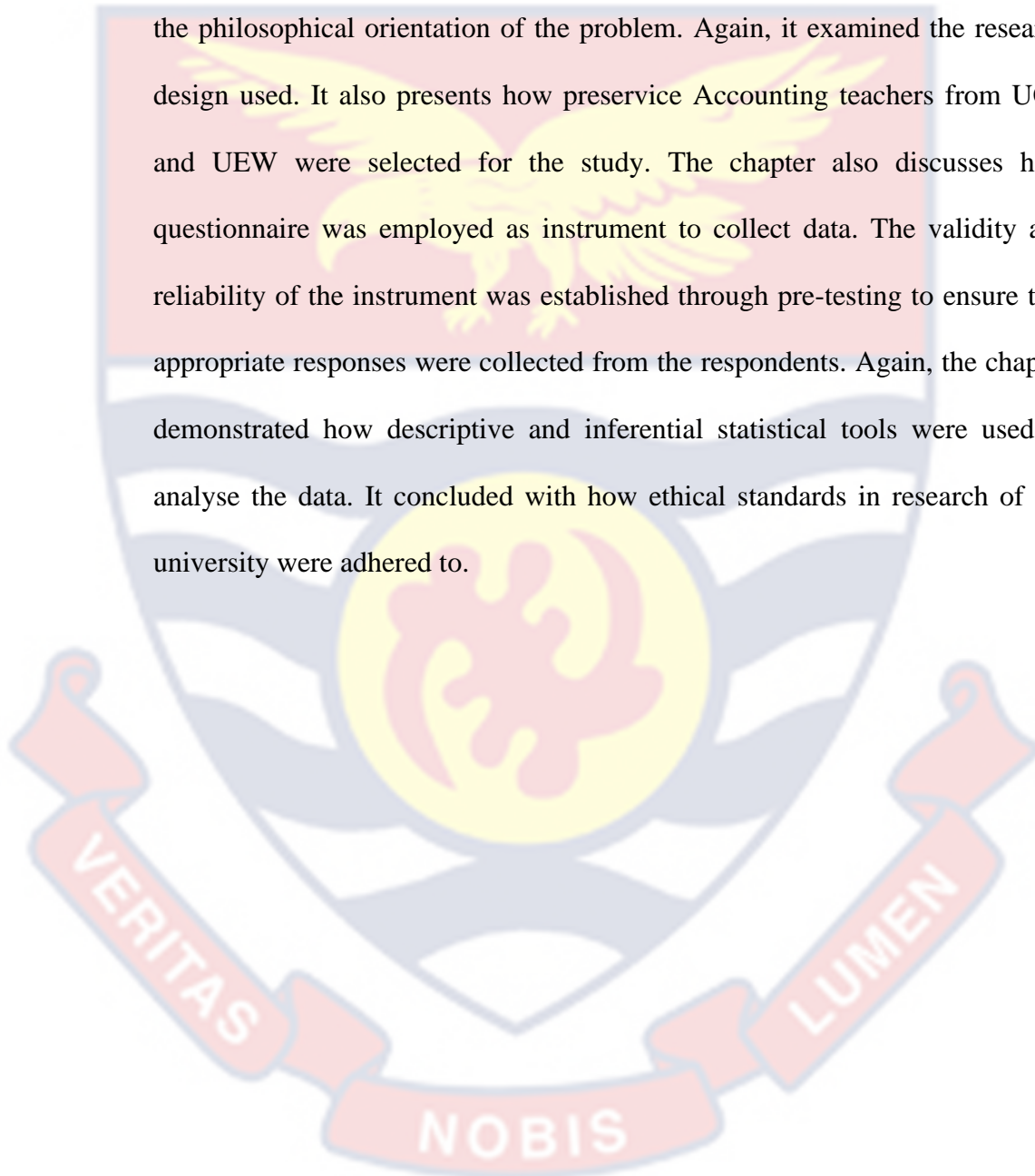
to analyse the structural relationship between measured variables and latent constructs (Mukherjee et al., 2018; Sarstedt & Mooi, 2019).

The use of Pearson product moment correlation and SEM is in line with the works of Amonoo (2019) and Comighud and Arevalo (2020). They used these inferential statistical tools to examine the influence of explanatory variables on dependent variable that was measured numerically using discrete scale. These statistical tools allowed the researcher to generalise the results. Furthermore, it was appropriate to use Pearson product moment correlation coefficient and SEM since the distribution was estimated to be normal with homogeneous respondents.

According to Mukherjee et al. (2018), SEM is useful for evaluating the contribution of predictors above and beyond previously entered predictors, as a means of statistical control, and for examining modelling validity. It is an appropriate tool for analysis when variance on a criterion variable is being explained by predictor variables that are correlated with each other as depicted in the conceptual framework of the study. Furthermore, the reason for using SEM was that the study had developed a group of independent variables such as preservice Accounting teachers' personal values, level of motivation, and commitment towards the teaching of Financial Accounting that were useful in predicting the dependent variable, which was preservice Accounting teachers' effectiveness. Also, using SEM helped in finding out the percentage contribution of each of the independent variables on the dependent variable. This helped in knowing which of the independent variables contributed more.

## Chapter Summary

This chapter presented in detail the research methods used in the study. To start with, the chapter justifies the adoption of the pragmatism paradigm and with quantitative approach as the preferred methods to understand better the philosophical orientation of the problem. Again, it examined the research design used. It also presents how preservice Accounting teachers from UCC and UEW were selected for the study. The chapter also discusses how questionnaire was employed as instrument to collect data. The validity and reliability of the instrument was established through pre-testing to ensure that appropriate responses were collected from the respondents. Again, the chapter demonstrated how descriptive and inferential statistical tools were used to analyse the data. It concluded with how ethical standards in research of the university were adhered to.





## CHAPTER FOUR

### RESULTS AND DISCUSSION

#### Introduction

This chapter focuses on the results and discussion of the study. It presents the analyses of the data collected from the self-administered questionnaire in order to examine the predicting roles of preservice Accounting teachers' personal values, motivation and commitment on their effectiveness with regard to the teaching of Financial Accounting at SHSs in Ghana. The discussion includes the interpretation of the data with reference to previous findings and theories.

The first part of the chapter deals with the background characteristics of respondents which serve as a preliminary analysis to the study. These variables were treated as controls in the conceptual argument of the study. The second part is devoted to the analysis pertaining to the research questions and hypotheses of the study. Both descriptive and inferential statistics were employed in the data analysis. At the end of data collection, the study retrieved 126 (33.7%) and 248 (66.3%) completed questionnaire print outs from UCC and UEW respectively, which represents 96.6 per cent response rate. These data were used for analysis.

#### Respondents' Background Characteristics

This part of the chapter deals with the background characteristics of the respondents. It is based on their gender, age and prior teaching experience. These variables were examined descriptively to understand the dynamics of these variables that were treated as controls in the conceptual argument of the

study. Specifically, frequency and percentage distributions were used to analyse these data. The results are presented in Table 15.

**Table 15 – Background Characteristics of Respondents by Institution**

Variables	Sub-scale	Type of University					
		UCC		UEW		Total	
		No.	%	No.	%	No.	%
Age group	Less than 26 years	107	84.9	182	73.4	289	77.3
	26-30years	17	13.5	43	17.3	60	16.0
	above 30 years	2	1.6	23	9.3	25	6.7
Gender	Male	99	78.6	182	73.4	281	75.1
	Female	27	21.4	66	26.6	93	24.9
PTE	Yes	77	61.1	154	62.1	231	61.8
	No	49	38.9	94	37.9	143	38.2
Total		126	100	248	100	374	100

Source: Sam (2021)

Note: PTE- Prior teaching experience

As indicated in Table 15, majority of the respondents, from both UCC (84.9%) and UEW (73.4%), were less than 26 years. However, 16.0 per cent of the respondents were within the age group of 26 – 30 years while 6.7 per cent of the respondents indicated that they were above 30 years. The combined percentage shows that most of the respondents (93.3%) were not above 30 years. The finding supports the assertion that most undergraduate students in today's Ghana are usually less than 30 years (GTEC, 2021).

Furthermore, the findings that most of the respondents were not above 30 years are consistent with that of Hasan (2017), Young (2018), Senyamator (2018), Amonoo (2019), Fuudia (2019), and Hudson (2019) who all found that preservice teachers or trainee-teachers are usually less than 30 years. Also, the

findings may mean that the professional strength of the teaching profession, with regard to the teaching of Financial Accounting in the various SHSs in Ghana, is very bright since most of the trainee-teachers were within the youthful age group (18 – 45 years) in Ghana and have longer time to spend in the teaching profession before going on compulsory retirement, all other things being equal.

In relation to gender, the results as presented in Table 15 show that majority of the respondents from UCC (78.6%) and UEW (73.4%) were males. Overall, only 24.9 per cent of the respondents indicated that they were females. Based on this finding, one may argue that in terms of percentage, the total number of male preservice Accounting teachers in UCC and UEW outnumbered that of females. This gives a cursory indication that the Accounting teaching profession is more patronised by males as compared to females, especially at the secondary school level. The finding corroborates with that of GTEC (2021) which indicated that the number of male preservice Accounting teachers in the various public universities in Ghana is more than that of the females.

Furthermore, the finding is in line with the perceived social expectation in traditional Ghanaian society which is largely patriarchal in nature where males are more prone to work in the upper levels of our educational system than females who are more prone to work in the lower levels of the educational system. In such societies, males are known to participate more in higher education than their female counterparts. However, in today's Ghana, both men and women have equal chance of being admitted into any university of their choice and also into the teaching profession.

However, the finding is incongruent with that of Senyamator (2018) who found that majority of the trainee-teachers under UCC distance education programme were females. This inconsistency in the current finding and that of Senyamator supports the anecdotal reports that most trainee-teachers reading their respective programmes to become teachers at the pre-primary, primary and Junior High School (JHS) levels are mostly women while those reading to become teachers at the secondary and tertiary levels are mostly men (Amonoo, 2019). Similarly, this assertion is in line with the perceived social expectation in patriarchal Ghanaian society as indicated earlier. In such societies, males are more prone to enjoy more social prestige than females who are usually given less social prestige in the society.

In most cases, the longer an individual establishes relation with a phenomenon, all other things being equal, the better he or she expresses his or her view on that phenomenon (Rosen, 2019; Zikmund, 2019). The distribution of respondents with regard to the duration of their prior teaching is presented in Table 15. As indicated in the table, majority (61.8%) of the respondents from both universities indicated that they had some prior teaching experience. This shows that the respondents have some level of teaching experience and as a result, are in a better position to express their views on preservice teachers' personal values, motivation, and commitment, and its influence on teachers' teaching effectiveness. Therefore, the respondents had enough experience to provide relevant information for the study. Generally, the background characteristics of the respondents are reflection of the study population, and therefore, a good reason to use the sample parameters and generalised on the population parameters.

### Analyses of Research Questions

This section presents the results pertaining to the research questions of the study. The data were analysed quantitatively using both descriptive and inferential statistical tools. These statistical tools were used because the responses to the items with regard to the variables were measured using interval scale and also the preliminary analysis shows that the distribution was normal. That is, the various statistical tools were used after the researcher performed the test of normality to find out whether the distribution was normal or not. For example, in descriptive analysis, mean and standard deviation are used when the distribution is normal while median and skewness are used when the distribution is skew (Cohen et al., 2018; Gravetter & Forzano, 2018; Sarstedt & Mooi, 2019). Tables 16 and 17 show the results from the Kolmogorov-Smirnov normality test and the skewness and kurtosis of the instruments respectively.

**Table 16- Results from Normality Testing**

	Kolmogorov-Smirnov		
	Statistic	Df	Sig.
Teacher Effectiveness	.093	374	.115
Teacher Motivation	.094	374	.120
Teacher Personal Values	.038	374	.200
Teacher Commitment	.078	374	.112

Source: Sam (2021)

As indicated in Table 16 and 17, the values for Kolmogorov-Smirnov, skewness and kurtosis all show that the distribution was normal. Normality test using the Kolmogorov-Smirnov test was conducted to ascertain the

normality of the data distribution. From Table 16, the data on all four constructs in the study is assumed to be normally distributed ( $p > .05$ ).

**Table 17- Descriptive Statistics of Variables**

Variables	Mean	SD	Skewness	Kurtosis		
	Statistic	Statistic	Statistic	SE	Statistic	SE
Teacher Effectiveness	3.4711	.39978	-1.001	.126	2.005	252
Autonomous Motivation	3.2368	.41220	-.020	.126	-.193	252
Teacher Personal Values	3.2938	.36250	-.533	.126	1.707	252
Teacher Commitment	3.3132	.47506	-.549	.126	.671	252

Source: Sam (2021).

Also, as indicated in Table 17, the standard deviations were moderate and closer to one another, indicating the non-dispersion in a widely-spread distribution. The moderateness of the standard deviations of the distribution shows that the views of the preservice Accounting teachers were coming from a moderate homogeneous group, that is, a group with similar characteristics or similar understanding with regard to the various items used. This is shown in the means and standard deviations presented in Table 17. As presented in Table 17, the means and standard deviation indicate that all other scores are spread around the means, and thus indicate the absence of outliers. This means that respondents' view on the issues is an approximation to a normal distribution.

Responses to the closed-ended items used in collecting data on the issues regarding the concepts were measured on a four-point interval scale ranging from one (1) to four (4) where the higher the number the more agreement to the statements and the lower the number the more the disagreement to the statements. Based on the four-point interval scale used,

the mathematical approximation technique recommended by Sarstedt and Mooi (2019) when dealing with discrete or unilinear scale items was used to categorise the response scores. Specifically, the study adopted the recommended mathematical approximation technique to interpret the mean scores. Thus, Strongly Agree (4.0 – 3.5), Agree (3.4 – 2.5), Disagree (2.5 – 1.5), and Strongly Disagree (1.4 – 1.0). The results showing the views of the respondents regarding the study variables are presented under research questions one, two, three and four.

**Research Question One: What are the characteristics of preservice Accounting teachers of UCC and UEW that help them to teach effectively?**

The first research question of the study focused on finding out the characteristics of preservice Accounting teachers of UCC and UEW that help them to teach better. The study considered four (4) facets of the teachers' effectiveness. These facets were teaching-related behaviour, subject matter expertise, relational expertise and personality. Five (5) close-ended items each were used to collect data on the facets. These items, in relation to each of the variables, were transformed by pooling them together to form each major facet using the average responses since the distribution was normal. After transforming the items into the four (4) dimensions of teachers' effectiveness, descriptive statistics such as means and standard deviations were used to analyse the data in order to answer the research question. The results are presented in Table 18.

As indicated in Table 18, respondents strongly agreed that they are able to demonstrate high levels of teacher-related behaviour ( $M = 3.57$ ,  $SD =$

.45). This shows that preservice Accounting teachers have strong passion for the teaching of Financial Accounting, strong belief in students' potentials, and they are committed to observing all norms about the teaching of Financial Accounting. Similarly, the results show that the teachers are ready to serve as positive role models to their students and provide activities relevant to Accounting lessons.

**Table 18 – Characteristics of Perceived Effective Teaching**

Dimensions of Teachers' Perceived Effectiveness	Mean	SD
Teaching-related behaviour	3.57	.45
Relational expertise	3.51	.48
Subject matter expertise	3.49	.45
Personality	3.31	.51
Mean of Means (Perceived Effective teaching)	3.47	.40

Source: Sam (2021)

Similarly, as indicated in Table 18, the respondents strongly agreed that they have high level of relational expertise ( $M = 3.51$ ,  $SD = .48$ ). This may mean that preservice Accounting teachers are able to show kindness to all their students, respect their students as part of who they are, and they can accept all manner of students. Likewise, the teachers can show concern for all and they are ever ready to show friendly attitude to all their students.

Furthermore, preservice Accounting teachers agreed strongly that they have the needed subject matter expertise required in the teaching of Financial Accounting at the secondary school level ( $M = 3.49$ ,  $SD = .45$ ). This may possibly mean that the teachers will always prepare before holding lesson on any topic in Accounting, they will provide adequate information to students on any Accounting topic that they teach, and also they will demonstrate mastery



on all topics that they teach their students. Likewise, the teachers know how to answer all questions raised by their students in Accounting class during lessons and also how to demonstrate mastery of subject matter when teaching Financial Accounting.

In relation to respondents' views on personality, the results show that they agreed to the construct ( $M = 3.31$ ,  $SD = .51$ ). That is, preservice Accounting teachers perceived their characteristic way of thinking, feeling, and behaving professionally in positive terms. This shows that they are always ready to manifest charisma in their teaching of Financial Accounting and also ready to exhibit grace under pressure. In addition, the results mean that preservice Accounting teachers will show an outgoing personality among their students, they are ready to spend time reflecting on their job as Financial Accounting teachers, and also their actions can be predicted.

Overall, the results that emerged from Table 18 show that preservice Accounting teachers perceived their teaching to be effective ( $M = 3.47$ ,  $SD = .40$ ). This means, preservice Accounting teachers view their ability to design and understand the needs of their students for quality instruction very high. The findings are consistent with that of Schreuder (2014), Wygal and Stout (2015), and Babajide et al. (2015). Schreuder found that many teachers are able to demonstrate effective teaching in their respective areas of specialities. However, according to Schreuder, this demonstration of effectiveness in the teaching of Financial Accounting does not translate into students' performance in Financial Accounting.

The findings of the current study are in line with several previous findings. It is thus clear that effective teaching can be depicted in terms of the

expertise concerning the subject matter and the general relatedness and behaviour of the teacher. Similarly, Wygal and Stout (2015) also posit that Accounting educators perceived their effectiveness in positive terms. Wygal and Stout further indicated that learning environment, student focus, preparation and organisation, importance of the practice environment, passion and commitment to teaching (as a profession), and the design of the course learning environment showed how effective a teacher is.

In line with Wygal and Stout's (2015) study, Babajide et al. (2015) also undertook to develop a model for evaluating teaching effectiveness in Accounting programmes using Nigeria as a basis for study. Babajide et al. indicated high level of effective teaching rating by respondents. Babajide et al. further averred that teaching efficiency should not only be looked at from a single point of 'methods of teaching' but instead from a broader perspective of qualities of competency of the teacher, teacher personal teaching style, general teaching methods and measure enhancing success in exam.

Furthermore, the findings that preservice Accounting teachers view their effectiveness positively corroborate with that of Hasan (2017) who also investigated preservice teachers' perception about effective teaching using a total of 220 preservice teachers. The findings that emerged from Hasan's (2017) study show that effective teaching dimensions such as pedagogical skills and subject matter expertise were rated in positive terms by respondents. However, in relation to classroom management, he found that the respondents viewed it negatively.

Nonetheless, Egeberg et al. (2020) conducted a survey with 50 secondary school teachers to capture their views on their effective classroom

management experiences. Follow up interviews with teachers identified by students as effective in their classroom management provided consistent reports. The results show that the teachers were able to demonstrate meaningful level of effectiveness with regard to their classroom management.

This means, in relation to classroom management, there is inconsistency between the findings of Hasan and Egeberg et al. (2017). However, the finding of Egeberg et al. is consistent with the current study.

In addition, the findings that emerged from Table 18 is consistent with that of Sandholtz (2019) who looked at preservice teachers' descriptions of effective and ineffective teaching experiences near the end of their preparation programme. Sandholtz found that the respondents viewed their effective teaching in positive terms. He supported the notion that preservice teachers, during their teaching practices, are able to demonstrate high level of effectiveness in order to obtain high score or grade than when they are in the service; particularly, in the area of personality, teaching-related behaviour and relational expertise.

In examining the issue of preservice teacher preparation, Afalla and Fabelico (2020) also identified the impact of pedagogical competence on the teaching effectiveness of a State University's preservice teachers in the Cagayan Valley Region, Philippines. They found that teachers on preservice practices regularly demonstrated a very high degree of pedagogical ability. That is, preservice teachers showed a high degree of competence in putting ideas into action, giving due consideration to the value of feedback in the teaching and learning processes. Additionally, attitudes of teachers were discovered as an important factor in the teaching process. In addition,

preservice teachers showed a high degree of knowledge on the subject matter because it is an apparent requirement for any instructor.

Even though the finding that preservice Accounting teachers view their teaching effectiveness in positive terms is consistent with most studies, it however, contradicts that of Sheridan (2011) and Chaturvedi et al. (2021). Sheridan (2011) explored preservice teachers' perceptions of effective secondary teacher qualities as they progress through their four-year undergraduate degree. He found that perceptions about effective teaching were not fixed because preservice teachers' views on knowledge, pedagogy professional and interpersonal qualities differed in response to new learning or new priorities. Learning for the preservice teacher was developmental, moving from the focus on self to a deeper, more insightful ethical, professional view of themselves. In examining the effective teaching practices for success during COVID 19 pandemic, focusing on phygital learning, Chaturvedi et al. (2021) also found that most teachers are not able to demonstrate adequate teaching plan, strategies and effectiveness during their practices.

The findings of the study pointed out that preservice Accounting teachers viewed themselves as effective in terms of the various dimensions of teacher effectiveness. Interestingly this finding is corroborated by previous studies by Schreuder (2014), Wygal and Stout (2015), and Babajide et al. (2015), Sandholtz (2019) and Egeberg et al. (2020) among others. Nonetheless several other researchers present contradictory findings. The lack of consistency in the findings could be associated with the difference in research settings and how the variable was measured. However, researchers agree that

the effectiveness of preservice teachers is an important factor in enhancing better academic performance among students.

**Research Question Two: What personal values of preservice Accounting teachers of UCC and UEW are required for teaching Financial Accounting?**

The rationale of the second research question of the study was to find out preservice Accounting teachers of UCC and UEW personal values for the teaching of Financial Accounting. The study considered the 10 facets of teachers' personal values proposed by Fotopoulos et al. (2011). Multiple close-ended items were used to collect data on the facets. These items were transformed by pooling them together to form each major facet using the average responses since the distribution was normal. After creating the various composite or latent variables, descriptive statistics such as means and standard deviations were used to analyse the data in order to answer the question. The results are presented in Table 19.

As depicted in Table 19, the sub-scale of universalism recorded the highest mean of 3.51 and a standard deviation of .49. A higher mean implies that statements showing universalism were strongly agreed by most of the respondents. This means preservice Accounting teachers believe that every student should be treated equally and they would like to listen to their students, irrespective of their background, because they want all their students to live in harmony. Furthermore, the result means that the teachers strongly believe that their students should care for the school environment and that it is important for them and their students to adapt to the school environment.

**Table 19 –Preservice Teachers Personal Values**

Dimensions of Personal Values	Mean	SD
Universalism	3.51	.49
Security	3.48	.48
Stimulation	3.48	.49
Conformity	3.47	.48
Tradition	3.34	.48
Achievement	3.30	.53
Benevolence	3.29	.52
Power/Authority	3.23	.55
Self-direction	2.94	.57
Hedonism	2.90	.59
Mean of Means (Personal values)	3.29	.36

Source: Sam (2021)

Similarly, respondents strongly viewed security ( $M = 3.48$ ,  $SD = .48$ ) and stimulation ( $M = 3.48$ ,  $SD = .49$ ) in positive terms. In relation to security, the results show that preservice Accounting teachers will always avoid things that might endanger their safety in schools. Also, it is very important for them that their school is safe because having a stable school head is important for them. Likewise, they would like things in their school to be organised and cleaned because staying healthy in the school is very important for them. Also, regarding stimulation, the results mean that preservice Accounting teachers would like to try new things that will benefit their students, and that it is important for them to have an exciting classroom life for their students. Likewise, they would like to look for new adventures in their class.

The findings regarding the teachers' views on universalism, security and stimulation are consistent with that of Zhao and Zhang (2017) who adopted a mixed methods approach in studying preservice teachers' professional identity. They found that preservice teachers' professional identity increased after the field teaching practice. Specifically, preservice teachers with positive personal values are able to show positive professional identity. Zhao and Zhang furthermore found that preservice teachers are able to demonstrate comprehensive range of knowledge, interests, or activities that stimulate their interest in the teaching profession. Their interest in teaching as a result of their development and nurturing of positive personal values makes them to feel safe and protected in the schools and the profession. Their study also indicated that preservice teachers who are able to develop positive and acceptable personal values are able to demonstrate high level of pedagogical content knowledge to foster pupils' individuality and sociability.

Furthermore, as indicated in Table 19, respondents agreed to conformity ( $M = 3.47, SD = .48$ ) and tradition ( $M = 3.34, SD = .48$ ) sub-scales. This means, preservice Accounting teachers agreed to the conformity statements that they would ensure that their students follow rules and regulations at all times, they want to avoid anything in the teaching profession, they would like to show respect to all their students and colleagues, and also they will try not to disturb their students or colleagues in the school. With regard to tradition, the result means that preservice Accounting teachers think their students should be satisfied with what they have in life. Also, they try hard to do what their religion requires and that it is important for them to keep up the cultures and norms of the school/society. Similarly, they indicated that

they will comply with the code of conduct of GES and that teaching is important for them.

Additionally, the results show that respondents agreed to achievement ( $M = 3.30, SD = .53$ ) sub-scale. This means, it is very important for preservice Accounting teachers to show their abilities in class because being successful in class is important for them. The results also mean that it is important for the teachers to be ambitious in their chosen career path. In the case of benevolence ( $M = 3.29, SD = .52$ ), as indicated in Table 19, preservice Accounting teachers agreed that it is important for them to show kindness or goodwill, and not seeking to make a profit in the school system. This shows that the teachers are willing to care for their students, devote themselves to the students that will be close to them, support them, and try to see what is good in their students.

Also, respondents agreed to power ( $M = 3.23, SD = .55$ ), self-direction ( $M = 2.94, SD = .57$ ) and hedonism ( $M = 2.90, SD = .59$ ) sub-scales of teachers' personal values. Respondents' views on power means that they saw teaching as a profession that would let them have a leadership position in class to exercise better decision-making authority. As teachers, they want their students to do what they tell them to do, and they always want to be the one who takes decisions. In relation to self-direction, the views of the respondents mean that preservice Accounting teachers would like to do things in their own original way in the schools, and also be free to plan and to choose their class activities. Similarly, their views mean that they would like to be curious to know what is happening and also rely on themselves in the schools. In relation to hedonism, that is, a devotion, especially a self-indulgent one, to pleasure and happiness as a way of life, respondents agreed that they want to do things



that please them. Also, enjoying school life pleasures and happy school campus life are important for the teachers.

Overall, the results show that preservice Accounting teachers perceived their personal values in positive terms ( $M = 3.29$ ,  $SD = .36$ ), particularly, values related to universalism, stimulation, security, conformity and tradition. This may possibly mean that the broad desirable goals that stimulate preservice Accounting teachers' actions and serve as guiding principles in their teaching lives is moderately high. Also, the results may mean that preservice Accounting teachers who are able to demonstrate high level of accepted and standardised personal values in the school and in their training sessions are in a better position to teach well. This is so because they are able to demonstrate high level of personality, relational expertise, subject matter expertise and teaching-related behaviour when teaching (Şahin-Firat, 2016). This means, to ensure quality education there is the need to develop and nurture the personal values of preservice teachers.

The findings are consistent with that of Essien et al. (2021) who investigated personal value orientation of social educators and perceived attitude toward the teaching of values education in Cross River State, Nigeria. Essien et al. found that social educators perceived their personal values strongly and in positive terms. Also, their results show that there is a weak influence of personal value orientation of social educators on perceived attitude toward the teaching of values education.

However, the finding that preservice Accounting teachers view their personal values in positive terms is incongruent with that of Demir et al. (2021) and Perrin et al. (2021). In investigating teacher candidates' value

perceptions and their opinions on the acquisition of values to teacher candidates in education faculties, Demir et al. (2021) found that the value perceptions of teacher candidates are lower. The results further indicate that the values cannot be gained enough in education faculties. In order to better understand the background to teachers' attitudes toward inclusive education and given that personal values underlie and support attitudes, Perrin et al. (2021) investigated the link between personal values and attitudes of teachers. They also found that teachers perceived their personal values in negative terms, that is don not have personal values like benevolence, tradition and security which influenced their negative perception toward inclusive education. Also, they found that conservation values are not related to teachers' attitudes toward inclusive education.

From the findings, Universalism, Security and Stimulation are most dominant personal values that preservice Accounting teachers perceive themselves to possess. Also, it was observed that the preservice accounting teachers perceived themselves to have high personal values. Zhao and Zhang (2017) as well as Essien et al. (2021), similarly reported these personal values as dominant among preservice teachers, and also reported high personal values among preservice teachers. It must be noted however that though Demir et al. (2021) and Perrin et al. (2021) also found these personal values among preservice teachers, their studies revealed significantly lower personal values as compared to the findings of this study and that of Zhan and Zhang (2017), and Essien et al. (2021).

### Research Question Three: What motivates preservice Accounting teachers of UCC and UEW to teach Financial Accounting?

The third research question of the study sought to find out the level of motivation towards the teaching of Financial Accounting among preservice Accounting teachers of UCC and UEW. As indicated earlier, four (4) facets of teachers' motivation were considered. The argument of SDT is that the least autonomous motivation for teaching, with regard to the four (4) facets, is termed external while the most autonomous motivation is termed intrinsic (Roth et al., 2007). The other two dimensions of teachers' motivation considered were introjected and identified. Each of the facets was made up of four (4) close-ended items that were pooled together to form the various composite variables. The data were analysed using mean and standard deviation because the distribution was normal with homogeneous respondents. The results are presented in Table 20.

**Table 20 – Preservice Teachers' Level of Motivation**

Dimensions of Motivation	Mean	SD
Identified	3.37	.48
Intrinsic	3.33	.49
External/extrinsic	3.16	.52
Introjected	3.10	.56
Mean of Means (Motivation)	3.24	.41

Source: Sam (2021)

From Table 20, it can be seen that the 'identified' subscale could be ranked high since it recorded the highest mean of 3.37. The standard deviation of .48 was low and as such the scores could be deemed to be homogeneous. This means, preservice Accounting teachers agreed that if they try to find

interesting subjects and new ways of teaching, they do so because it is important for them to keep up with innovations in teaching. Likewise, if they devote time to individual students, they do so because they can learn from them what happens in the classroom.

In addition, respondents indicated that if they invest more effort in their work as preservice teachers, they do so because it is important for them to make students feel that they care about them, and also for they (themselves) to feel that they help other people. This shows that preservice Accounting teachers have accepted the values of the teaching profession as their own. Identified motivation, although not purely autonomous, is said to result from identifying with the importance of the behaviour vis-a-vis the person's own values and goals (Akinwumi, 2016). Research has shown this form of motivation to be accompanied by the experience of choice rather than by pressure and by proactive coping and well-being (Abonyi et al., 2021; Oguejiofor et al., 2021; William, 2020; Young, 2018).

Next to the 'identified' subscale was the 'intrinsic' subscale with a mean of 3.33 and a standard deviation of .49. That is, preservice Accounting teachers agreed that if they try to find interesting subjects and new ways of teaching, they will do so because it is fun to create new things. Also, they agreed that if they invest more effort in their work as a teacher, they will do so because they enjoy finding unique solutions for various students' problems, and creating connections with people. Furthermore, they agreed that when they devote time to individual students' talks, they will do so because they like being in touch with children and adolescents.

According to Roth et al. (2007), most researchers consider intrinsic motivation as the most autonomous motivation. However, in the case of this study it is the second most important motivation to the teachers, the first being identified motivation. Nevertheless, the results mean that preservice Accounting teachers enjoy engaging in any teaching activity for the sake of the teaching profession. That is, they have meaningful level of enthusiasm, spontaneity, excitement, intense concentration, and joy when they teach.

The finding that respondents are identifiably and intrinsically motivated to teach are consistent with that of Bilim (2014) who explored preservice elementary teachers' motives to become teachers using FITC theory as a basis. The results from Bilim's study suggest that altruistic motives (i.e. desire to make social contribution, shape the future of children and enhance social equity) were the most influential motives and this was followed by prior teaching and learning experiences, work with children/adolescents, and job security. Intrinsic motives (such as perceived teaching ability and intrinsic career value) came next. Bilim (2014) further found that there was a visible increasing trend in the intrinsic and extrinsic motivation level of the prospective teachers during their two years preservice training sessions.

Furthermore, as indicated in Table 20, respondents agreed that their motivation to teaching can be attributed to their external ( $M = 3.16, SD = .52$ ) and introjected ( $M = 3.10, SD = .56$ ) motivations. This means, preservice Accounting teachers devote time to individual students' talks in order for parents of the students to appreciate their knowledge and familiarity with their children. Respondents further agreed that if they try to find interesting subjects and new ways of teaching, their students' parents will be satisfied and they

will not complain. Also, if they invest more effort in their work as teachers, they do so because they do not want their headteachers to follow their work too closely, and also it will prevent disruptions and discipline problems during Financial Accounting lessons.

This shows that preservice Accounting teachers' behaviours that are so regulated are controlled by some external contingencies involving threats of punishments or the offering of material rewards rather than enacted volitionally (Nesje et al., 2018; Ryan & Deci, 2017). That is, their behaviours persist only when the contingencies are present and they are associated with poor adjustment and wellbeing (Abonyi et al., 2021; Vulley, 2021).

In relation to introjected motivation, the result means that when preservice Accounting teachers try to find interesting subjects and new ways of teaching, they will do so because they think it is a shame to keep on teaching in the same way all the time. Also, when they invest more effort in their work as teachers, they do so because if they do not invest enough, they would feel guilty or ashamed of themselves. Again, the results mean that if they devote time to individual talks with students, they do so because it makes them feel proud to do it.

This shows that preservice Accounting teachers' behaviours are controlled by their desire to avoid feeling guilty, ashamed, or unworthy, as well as their striving for highly positive evaluations by their supervisors and heads. Although in introjected motivation the enactment of behaviour is not dependent on specific external contingencies, Roth et al. (2007) consider this style to be relatively controlled (rather than autonomous) because people feel that they are acting because they have to and not because they want to.

In other words, the source of the coercion that was once external to preservice Accounting teachers has been introjected and now resides within them, so that they now feel controlled by internal contingencies that link feelings of self-esteem and social acceptance to the enactment of their specific behaviours or attributes (Roth et al., 2007). The finding that preservice Accounting teachers introjected motivation is moderately high, supports Moss' (2015) study which also highlighted some positive news about college students who have chosen to become teachers. Moss found that students choose teaching for positive reasons including for the social utility value of the profession, their intrinsic interest in teaching, and their desire to strive for highly positive evaluations by members of the society.

As indicated in Table 20, the mean of means shows that the level of motivation towards the teaching of Financial Accounting among preservice Accounting teachers of UCC and UEW are seen to high ( $M = 3.24$ ,  $SD = .41$ ). However, identified and intrinsic motivations were seen as stronger factors sparking preservice teachers' motivation for teaching as compared to external and introjected motivations. This means, they see themselves as teachers whose biological, emotional, social, and cognitive driving forces that activate achievement of instructional goals and classroom/school behaviours are moderately high. The overall results corroborate with that of Moss (2015) whose study showed that preservice teachers perceived their motivation to teach in positive terms. That is, they are highly motivated, both intrinsically and extrinsically, to the teaching profession and teaching.

However, the results are incongruent with that of Olurotimi et al. (2015) whose study indicated that teachers are highly motivated to teach,

particularly in situations where they are motivated through promotion. That is, teachers are more motivated extrinsically as compared to intrinsic motivation such as recognition and appreciation from the headteacher. Also, the results do not corroborate that of Lopez and Irene (2017) who also indicated that extrinsic motivation factors drove preservice teachers' motivation to enter into teaching and the teaching profession as a whole.

Quite apart from it being contradictory to the current findings, Olurotimi et al. (2015) and Lopez and Irene (2017) findings are also not in line with that of Pekrun (2021) and Kim and Cho (2021), who all found that intrinsic motivators are stronger factors igniting teachers' desire to be in the teaching profession as compared to external or extrinsic motivators. The findings that emerged from Pekrun's (2021) study indicated that preservice teachers were dominantly motivated by altruistic and intrinsic motives in choosing to be teachers. Extrinsic motivation, on the other hand, seemed to bring the least contribution in the preservice teachers' decision to take teaching as a profession.

In addition, Kim and Cho (2021) investigated how preservice teachers' motivation and their sense of teaching efficacy influenced their expectation about reality shock during the first year of professional teaching. The results that emerged from Kim and Cho's study showed that preservice teachers generally perceived their motivation in positive terms; particularly, intrinsic and introjected motivations.

Generally, level of motivation was found to be high among preservice accounting teachers in all four dimensions of motivation. This implies that preservice Accounting teachers have the desire to be in the teaching



profession. This is confirmed by previous researchers such as Abonyi et al. (2021), Oguejiofor et al. (2021), William (2020) and Young (2018) among others. Though previous studies concur with the findings of the study, there are some studies which outline divergent findings (Pekrun, 2021; Kim & Cho, 2021). The inconsistencies in the findings of this study can be related to divergent views on the measurement of motivation with different assessment, as well as contextual variations.

**Research Question Four: What level of commitment preservice Accounting teachers of UCC and UEW show toward teaching Financial Accounting?**

The fourth research question aimed at finding out the level of commitment towards teaching of Financial Accounting among preservice Accounting teachers of UCC and UEW. The variable, teachers' commitment, was made up of four (4) dimensions. Multiple close-ended items were used to collect data on each of the dimensions. These items were pooled together to form the various dimensions of the study variables. The results are presented in Table 21.

In order of importance, as presented in Table 21, preservice Accounting teachers agreed that they are committed to the school ( $M = 3.39$ ,  $SD = .53$ ), teaching ( $M = 3.35$ ,  $SD = .51$ ), students ( $M = 3.33$ ,  $SD = .59$ ), and the profession ( $M = 3.18$ ,  $SD = .73$ ). This shows that the level of commitment among the respondents was mostly geared towards the school and teaching. The results mean that preservice Accounting teachers usually look forward to become hardworking teachers at whichever school that they get the

opportunity to work. Also, they will communicate to their friends about the school they get to work in as a great school to work for.

**Table 21 – Respondents’ Views on Commitment of Preservice Teachers**

Dimensions of Motivation	Mean	SD
Commitment to school	3.39	.53
Commitment to teaching	3.35	.51
Commitment to students	3.33	.59
Commitment to profession	3.18	.73
Mean of Means (Commitment)	3.31	.48

Source: Sam (2021)

In relation to teaching, the results mean that the teachers agreed that they used to be more ambitious about their teaching than they are now. Also, they are willing to put in a great deal of effort in teaching (beyond that normally expected) in order to help advance the teaching of Financial Accounting. This is so because they enjoy teaching Financial Accounting. Likewise, they are ready to stay awake at night to think ahead to the next day’s teaching should they get the opportunity. This shows that preservice Accounting teachers are mostly committed to a school and teaching.

Furthermore, the results that emerged from Table 21 mean that preservice Accounting teachers consider all students as people who can succeed and it is their mission to ensure their success. Also, it is their responsibility to ensure good social relations among their students. Similarly, they feel obliged to intervene among the opposing (rival) groups they will find with their students. With regard to the teachers’ commitment to the profession, which was the least, the results show that if they were to start university all over again, they would still choose to become teachers.

They indicated further that they could get a job different from being teachers and being paid the same salary, they would take it. Inconsistently, they agreed that if they could do it all over again, they would not choose to work in the teaching profession, and that they were disappointed that they ever decided to enter the teaching profession. Nevertheless, the respondents indicated that the best decision that they have ever made was to become teachers. This shows that preservice Accounting teachers' commitment to the teaching profession is the least.

Overall, preservice Accounting teachers viewed their level of commitment in positive terms ( $M = 3.31$ ,  $SD = .48$ ). This shows that preservice Accounting teachers' psychological identification or emotional bond experience with the teaching profession, their school, students and teaching with regard to continuing their association with the GES, acceptance of the values and goals of the service, and willingness to help the GES to achieve its goals and values is high. The findings on commitment are inconsistent with that of Ayele (2014). In examining teachers' commitment, Ayele found that the practices of affective, continuance, and normative commitment are not satisfactory. That is, teachers were not committed to the teaching profession, teaching and the school.

Nevertheless, the findings on teachers' commitment corroborate with that of Mokhtar et al. (2021) and Durdukoca (2021). In understanding the dynamics surrounding teachers' commitment, Mokhtar et al. established the mediating role of teachers' self-efficacy in the relationship between teachers' job satisfaction and teachers' commitment of primary school teachers in Malaysia. One of the findings that emerged from the study was that teachers

had strong commitment toward the teaching profession. Durdukoca (2021) also examined teachers' commitment to the curriculum applied in the classroom and relevant parent opinions. Overall, Durdukoca found that teachers are committed to the curriculum and the schools.

The findings of the study revealed that preservice teachers generally have a high level of commitment to the teaching profession, school, students and to teaching. This level of commitment allows preservice teachers to be dedicated in all aspects of the teaching. Mokhtar et al. (2021) and Durdukoca (2021) concur that level of commitment among preservice teachers is high and buttresses the findings put forward in this study. Currently, there are no known researches that provide contradictory findings to the findings of this study. This high level of commitment among preservice teachers could be associated with their level of motivation which is also high.

#### **Difference in the Perceived Effective Teaching of Financial Accounting**

In line with the fifth specific purpose of the study, the first hypothesis was formulated, which was to find out the differences between preservice Accounting teachers teaching effectiveness with respect to gender, age and prior teaching experience. The rationale of this hypothesis was to examine the effects of background characteristics such as gender, age and prior teaching experience on preservice Accounting teachers' effectiveness in the teaching of Financial Accounting. The first stated hypothesis is that:

$H^1_0$ : There is no statistically significant difference in the perceived teaching effectiveness of preservice Accounting teachers of UCC and UEW with respect to gender, age and prior teaching experience.

Data gathered on this research question were analysed using 3 by 2 by 2 factorial MANOVA. The independent variables are age category, gender, and prior teaching experience. Age category had three levels, namely, 20 – 25 years, 26 – 30 years, and 30+ years. Gender had two levels: male and female. Prior teaching experience (PTE) was categorised as ‘yes’ and ‘no’ for those with and without teaching experience, respectively. The dependent variables were the four dimensions of teaching effectiveness, namely, relational expertise, subject matter expertise, teacher related behaviour, and personality.

The results of Box’s M test showed a significant covariance-variance matrix,  $M = 106.12$ ,  $F(60, 19020.09) = 1.66$ ,  $p = .001$ . This suggests a violation of the homogeneity of variance-covariance. In view of this, Pillai’s Trace instead of Wilks’ Lambda was performed. Details of the results are presented in Table 22.

**Table 22- Pillai's Trace Test for Differences in Effective Teaching based on their Gender, Age and Prior Teaching Experience**

Effect	Value	F	df1	df2	Sig.	Partial Eta Squared
Intercept	.921	1044.06	4	359	.00	.921
Age	.025	1.14	8	720	.33	.013
Gender	.013	1.19	4	359	.31	.013
PTE	.009	.80	4	359	.52	.009
Age * Gender	.012	.53	8	720	.83	.006
Age * PTE	.013	.60	8	720	.77	.007
Gender * PTE	.008	.75	4	359	.55	.008
Age * Gender * PTE	.010	.44	8	720	.89	.005

Source: Sam (2021)

From Table 22, the multivariate test showed no statistically significant difference in the three- and two-way interaction ( $p > .05$ ). Similarly, the main effects for age, gender, and PTE were not statistically significant ( $p > .05$ ). Table 23 presents the results on the separate univariate ANOVA using an alpha of .013. Further analysis was performed regarding univariate test for differences in effective teaching based on respondents' gender, age, and prior teaching experience. The results are presented in Table 23. As shown in Table 23, for all the four dimensions of teaching effectiveness, none of the main effects of age, gender, and prior teaching experience was statistically significant ( $p > .013$ ). In a similar vein, none of the two- and three-way interaction effects was statistically significant ( $p > .013$ ). In all, it can be said that preservice Accounting teachers do not differ with regard to their effective teaching based on their gender, age and prior teaching experience.

Based on the findings that emerged from Tables 22 and 23, the study failed to reject the first hypothesis that there is no statistically significant difference in preservice Accounting teachers' teaching effectiveness based on gender, age and prior teaching experience. This may mean that gender, age and prior teaching experience have no effect on preservice Accounting teachers' effectiveness with regard to the teaching of Financial Accounting. Even though the findings show that female preservice Accounting teachers are more effective than their male counterparts, the results still show that there is no statistically significant gender difference. This means, the results are inconsistent with that of Waheed and Rasheed (2016) who used a descriptive survey study to explore the background characteristics of entrant teachers from preservice teacher education institutions in Baluchistan, Pakistan.

**Table 23- Univariate Test for Differences in Effective Teaching based on their Gender, Age, and Prior Teaching Experience**

Source	Dependent Variable	df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	Relational expertise	11	.30	1.35	.19	.039
	Subject matter expertise	11	.39	2.01	.02	.057
	Teacher related behaviour	11	.53	2.70	.00	.076
	Personality	11	.51	1.97	.03	.056
Intercept	Relational expertise	1	616.60	2726.74	.00	.883
	Subject matter expertise	1	645.38	3344.54	.00	.902
	Teacher related behaviour	1	669.19	3395.81	.00	.904
	Personality	1	584.69	2280.45	.00	.863
Age	Relational expertise	2	.10	.45	.63	.002
	Subject matter expertise	2	.39	2.02	.13	.011
	Teacher related behaviour	2	.34	1.71	.18	.009
	Personality	2	.42	1.64	.19	.009
Gender	Relational expertise	1	.05	.21	.65	.001
	Subject matter expertise	1	.18	.95	.33	.003
	Teacher related behaviour	1	.19	.95	.33	.003
	Personality	1	.24	.94	.33	.003
PTE	Relational expertise	1	.69	3.04	.08	.008
	Subject matter expertise	1	.25	1.30	.25	.004
	Teacher related behaviour	1	.25	1.26	.26	.003
	Personality	1	.47	1.84	.17	.005
Age *	Relational expertise	2	.08	.34	.71	.002
Gender	Subject matter expertise	2	.01	.07	.93	.000
	Teacher related behaviour	2	.08	.43	.65	.002
	Personality	2	.05	.18	.83	.001
	Relational expertise	2	.27	1.19	.30	.007
Age *	Subject matter expertise	2	.01	.06	.94	.000
	Teacher related behaviour	2	.04	.20	.82	.001
	Personality	2	.06	.23	.79	.001
	Relational expertise	1	.51	2.26	.13	.006
PTE	Subject matter expertise	1	.13	.68	.41	.002
	Teacher related behaviour	1	.02	.08	.77	.000
	Personality	1	.25	.96	.32	.003
	Relational expertise	2	.32	1.43	.24	.008
Age *	Subject matter expertise	2	.12	.64	.52	.004
	Teacher related behaviour	2	.13	.65	.52	.004
	Personality	2	.20	.77	.46	.004
	Relational expertise	362	.23			
Error	Subject matter expertise	362	.19			
	Teacher related behaviour	362	.200			
	Personality	362	.26			

Source: Sam (2021)

Waheed and Rasheed (2016) found that there was a statistically significant difference in preservice teachers' effectiveness among males and females with females being more effective in the teaching of Financial Accounting than males. Nevertheless, the findings are consistent with that of Kajiyama (2016) who also examined the effect of gender on teachers' effectiveness in the teaching of physical education. The t-test results that emerged from Kajiyama's study indicated that there is no statistically significant gender difference on the overall effective teaching potential score. This shows inconsistency in the literature.

In addition, Hasan (2017) also found that the independent effect of gender was a determining factor in preservice teachers' perceptions regarding general teacher behaviours and behaviours in the warm-up, development, and closure stages of a lesson. Specifically, Hasan (2017) found that female teachers are able to demonstrate high level of effectiveness in the teaching of their related subjects as compare to their male counterparts with regard to teaching-related behaviour, relational expertise and personality. However, in the case of subject matter expertise and pedagogical strategies, male teachers demonstrated high level of effectiveness as compare to female teachers. Also, Comighud and Arevalo's (2020) study show that there is no significant difference in the level of teachers' effectiveness when they are grouped and compared according to their sex.

Furthermore, the findings are in line with that of Waheed and Rasheed (2016) who used a descriptive survey study to explore the background characteristics of entrant teachers from preservice teacher education institutions in Baluchistan, Pakistan. They found that there was no statistically



significant difference between age groups and prior teaching experience when their effectiveness or teaching quality was compared. Similarly, Oguejiofor et al. (2021) also concluded that age of elementary school teachers has no statistically significant effect on their competence level regarding subject matter knowledge, assessment practices and skills with regard to content area.

Nevertheless, the findings are inconsistent with that of Wygal and Stout (2015) who also found that age of teachers has significant impact on their effectiveness. Specifically, Wygal and Stout found out that teachers who were more than 45 years demonstrated high level of effective teaching as compare to those who were less than 45 years. Likewise, the findings are not in line with that of Sadeghi et al. (2021) who conducted a study aimed at investigating self-reported teaching effectiveness and job satisfaction among teachers, focusing on the role of subject matter and other demographic variables. Sadeghi et al. found that age has effect on preservice teachers' perception regarding their preservice preparation and effectiveness. They indicated further those young preservice teachers who were enrolled in the College of Education were found to have inadequate knowledge about critical thinking skills, assessment techniques, pedagogical content knowledge and classroom management skills as compare to the older enrolled teachers.

Also, the findings corroborate with that of Waheed and Rasheed (2016) whose results show that prior teaching experience has no significant effect on the effectiveness or teaching quality of entrant teachers. However, the findings are inconsistent with the submission of Schreuder (2014). Experiences and voices of respondents were the medium through which Schreuder explored the teaching of Financial Accounting and the extent to

which, and ways in which, professional development activities they engage in affect their teaching as well as, ultimately, the performance of learners. Schreuder found that many teachers are able to demonstrate effective teaching, particularly those with prior teaching experience. He added that experience and effective teaching is positively related. This means, the higher one's prior teaching experience, the higher his/her effectiveness in teaching. Also, the findings are incompatible with that of Wygal and Stout (2015) who indicated that Accounting educators with high level of experience are able to demonstrate meaningful level of competencies as compare to those with no or less experience.

Furthermore, the findings are not in line with that of Egeberg et al. (2020), Chaturvedi et al. (2021), and Jackling et al. (2021). Egeberg et al. (2020) conducted a survey with 50 secondary school teachers to capture their views on their effective classroom management experiences. They found that teachers with high level of experience were able to demonstrate meaningful level of effectiveness with regard to their classroom management as compared to those with less or no experience. Similarly, Chaturvedi et al. (2021) also found that preservice teachers with no prior teaching experience are not able to demonstrate adequate teaching plan, strategies and effectiveness during their practices as compared to those with some level of prior teaching experience.

Jackling et al. (2021) indicated that education, in general, is a lifelong process, and human beings are constantly in need to expand, explore and verify existing knowledge. Therefore, those with some level of teaching experience does not only enrich and strengthen their teaching knowledge but also re-examine and increase their capacity of the existing knowledge

possessed. Jackling et al. added that those with some levels of experience are likely to be effective in the work they do provide it is related to their prior experience.

Per the findings of the study, preservice teachers do not differ in teacher effectiveness based on their gender, age and previous teaching experience. This implies that demographic variables (gender, age and prior teaching experience) have no influence on the effectiveness of preservice accounting teachers. Unlike the findings of this study, several research findings have shown that teacher's effectiveness is influenced by gender, age and previous experience in teaching (Wygol & Stout, 2015; Egeberg et al., 2020; Chaturvedi et al., 2021; Jackling et al., 2021). Nonetheless the Waheed and Rasheed (2016) presents findings that are partially supported by the findings of this study. Inasmuch as several previous studies do not agree with findings of this study, these findings cannot be discounted since they provide some sort content and contextual diversity in research findings.

### **Influence of Preservice Accounting Teachers' Personal Values, Teaching Motivation and Commitment on Their Perceived Teaching Effectiveness**

The rationale for the second, third and fourth hypotheses was to assess the influence of personal values, teaching motivation and commitment on perceived effective teaching of preservice Accounting teachers. As indicated earlier, multiple items were used to collect data on the independent and dependent variables. The stated hypotheses formulated to tackle this specific purpose are presented as follows:

H<sup>2</sup><sub>0</sub>: There is no statistically significant influence of preservice Accounting teachers' personal values on their perceived effective in the teaching of Financial Accounting.

H<sup>3</sup><sub>0</sub>: There is no statistically significant influence of preservice Accounting teachers' teaching motivation on their perceived effective in the teaching of Financial Accounting.

H<sup>4</sup><sub>0</sub>: There is no statistically significant influence of preservice Accounting teachers' commitment on their perceived effective in the teaching of Financial Accounting.

In order to model the influence preservice Accounting teachers' personal values, motivation and commitment have on their teaching effectiveness, the researcher made use of SEM. The analysis was conducted with teachers' effectiveness as the dependent variable and teachers' personal values, motivation and commitment as the independent variables. The composite score of each variable was used in the analysis. They were created by pooling the items together using average response scores because the normality test shows that the distribution was normal.

Pearson product moment correlation was used to analyse for the relation between the independent variables. Apart from examining the relationship between the main variables, the correlation matrix also helped in checking for multicollinearity. The theoretical arguments and assumptions of the study show that preservice Accounting teachers' effectiveness in the teaching of Financial Accounting is predicted by human related factors such as personal values, motivation and commitment. These factors are expected to have positive relationship with the teachers' effectiveness.

The researcher used SEM (using AMOS) to model the predictive ability of preservice teachers' personal values, motivation and commitment to effective teaching. The SEM application comprises five steps: (a) model specification, (b) model identification, (c) parameter/model estimation, (d) model fit, and (e) model re-specification. Before using SEM to model the relationship, a diagnostic test was first conducted to check for multicollinearity among the independent variables. This was used to examine the possible undesirable situation where the correlations among the variables are strong. The PASW Version 21.0 was used to assess the Variance Inflation Factor (VIF) that measures multicollinearity in the model since multicollinearity misleadingly inflates the standard errors thereby making some variables statistically insignificant while they should be otherwise significant. The VIF and Tolerance from collinearity analysis is presented in.

**Table 24- Collinearity Diagnostics**

Variable	Tolerance	VIF
Personal Values	.42	2.34
Motivation	.48	2.04
Commitment	.54	1.84

Source: Sam (2021).

The VIF was used to measure how much the variance of the estimated coefficients increase over the case of no correlation among the independent variables. All the VIF values for the independent variables ranges from 1.84 to 2.043, indicating that they were less than three (3) and for that matter were within the acceptable threshold. This shows that there was no collinearity associated with the variables. The VIF values were also inversely related to the Tolerance values ( $VIF = 1/Tolerance$ ). The Tolerance values were also

within a range of .42 to .54. According to Mukherjee et al. (2018), large VIF values (a usual threshold is 10.0, which corresponds to a tolerance of 0.10) indicate a high degree of collinearity or multicollinearity among the independent variables.

In addition, under the collinearity diagnostics table, condition index values for all the entered variables were less than 15 indicating that there was no problem. According to Mukherjee et al. (2018), a condition index value greater than 15 indicates a possible problem while an index greater than 30 suggests a serious problem with collinearity. In all, it is clear that the contribution of the independent variables on the dependent variable was largely not as a result of the strong association among the variables. For purposes of validating the non-violation of multicollinearity conditions, and to provide further and better particulars regarding the relationship between the study variables, the Pearson product moment correlation results of the variables were presented. The results are presented in Table 25.

**Table 25 – Relationships between Preservice Accounting Teachers' Personal Values, Motivation, Commitment and Their Perceived Teaching Effectiveness**

Variables	Mean	SD	1	2	3	4
Teachers' Effectiveness (1)	3.47	.39	1	.63**	.62**	.65**
Teachers' Motivation (2)	3.23	.41	.63**	1	.69**	.58**
Teachers' Personal Values (3)	3.29	.36	.62**	.69**	1	.65**
Teachers' Commitment (4)	3.31	.46	.65**	.58**	.65**	1

Source: Sam (2021)

\*\*p<.01

(N = 374)

As contained in Table 25, preservice Accounting teachers' effectiveness in the teaching of Financial Accounting is positively and significantly related to their personal values ( $r = .62$ ,  $p < .01$ ), motivation ( $r =$

.63,  $p < .01$ ) and commitment ( $r = .65$ ,  $p < .01$ ). All the relationships can be described as strong. On the bases of these findings, the research rejects the first, second and third hypotheses since the evidence suggest that there is a strong and positive statistically significant relationship between preservice Accounting teachers' personal values, motivation, and commitment and their teaching effectiveness.

This shows that the higher the broad desirable goals that stimulate teachers' actions and serve as guiding principles in their teaching, the higher their ability to design and understand the needs of their students for quality instruction. The finding that preservice Accounting teachers' personal values has positive and strong relationship with their teaching effectiveness is consistent with the findings of Anitha and Krishnaveni (2017) which confirmed the existing argument that there is a positive relationship between teachers' personal values and their effectiveness. Their study indicates that teachers with strong personal values are able to demonstrate high level of quality teaching in the classroom.

Also, the finding that Preservice Accounting teachers' motivation is positively related to their effective teaching means that the higher their driving forces that activate them to achievement set instructional goals, the higher their ability to design and understand the needs of students for quality instruction. This finding corroborates with that of Lopez and Irene (2017) who investigated the career motivations and commitment among preservice teachers to recommend plans for action along teacher education profession. Lopez and Irene found out that preservice teachers are highly motivated and committed to teaching. Moreover, extrinsic motivation factors drive these

preservice teachers while intrinsic or altruistic factors dominate among the commitment to pursue a teaching career.

Lopez and Irene (2017) further found that preservice teachers' who are highly motivated are able to teach effectively. This means, the findings support the assertion of SDT which indicates that there is a positive relationship between preservice teachers' motivation and their effectiveness. However, Comighud and Arevalo's (2020) study show that the relationship between the level of teachers' motivation and the level of their performance or effectiveness is found to be insignificant.

In addition, the higher the psychological or emotional bond teachers experience with the teaching profession, their school, students and teaching with regard to continuing their association with GES, acceptance of the values and goals of the service, and willingness to help GES to achieve its goals and values, the higher their ability to design and understand the needs of their students for quality instruction. This finding is in line with the assertions of many researchers who hypothesised that there is a positive relationship between teachers' commitment and their effective teaching (Siri et al., 2020; Suparnaa & Noor, 2021; William, 2020; Young, 2018). Sadeghi et al. (2021) also indicated that there is a positive correlation between teachers' commitment and their effective teaching. This shows that committed teachers are likely to teach effectively which in the long run will lead to quality education.

After establishing the relationships between the study variables, as indicated in Table 25, the study went further to model the influence of the independent variables on the dependent variable in order to test the fourth



hypothesis which states that preservice Accounting teachers' personal values, motivation and commitment towards the teaching of Financial Accounting have no statistically significant influence on the effectiveness of their teaching of Financial Accounting.

It is shown in Table 26 that preservice Accounting teachers commitment ( $\beta = .35$ ) significantly affects their teaching effectiveness. This was higher than the motivation of preservice teachers ( $\beta = .30$ ) and the personal values of preservice teachers ( $\beta = .18$ ). This means, preservice Accounting teachers' personal values, motivation and commitment are able to contribute 18.2 per cent, 29.7 per cent and 35.4 per cent respectively to effectiveness of the teachers with regard to their teaching of Financial Accounting. The implication of the results is that even though all the predictor variables influenced the effectiveness of the teachers in positive terms, teacher commitment was the most influential.

**Table 26 – Model on the Effect of Preservice Accounting Teachers' Motivation, Personal Values and Commitment on Their Perceived Teaching Effectiveness**

Path	<i>B</i>	$\beta$	<i>BSE</i>	<i>CR</i>	95% CI	
					<i>LLCI</i>	<i>ULCI</i>
Constant	.89		.139	6.41**	.625	1.165
H <sup>2</sup> <sub>1</sub> : AMoT --->TEffect	.29	.30	.048	6.04**	.204	.386
H <sup>3</sup> <sub>1</sub> : TPeV---> TEffect	.20	.18	.071	2.82**	.029	.320
H <sup>4</sup> <sub>1</sub> : Comit--->TEffect	.30	.35	.062	4.83**	.247	.479

$R = .727$ ;  $R^2 = .528$ ; Adjusted R Square = .524; \*\*Significant at .01

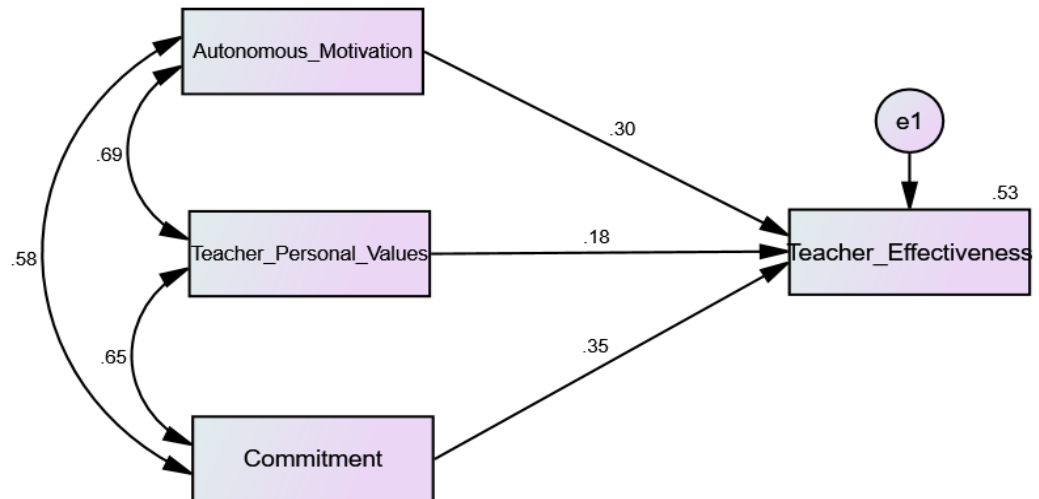
Dependent Variable: Preservice Accounting Teachers' Effectiveness

Source: Sam (2021)

(N = 374)

As presented in Table 26, it is however significant to observe that the total contribution of the independent variables to the variance in the dependent variable is .528 with an adjusted  $R^2$  of .524. This means that preservice Accounting teachers' personal values, motivation and commitment combined are able to predict or explain 52.8 per cent of the variance in their teaching effectiveness. This means, quite apart from these entered variables, other variables that were not considered in the model have a chance of predicting 47.2 per cent to the teachers' effectiveness. On the basis of this finding, the researcher rejects the fourth hypothesis which stated that preservice Accounting teachers' personal values, motivation and commitment towards the teaching of Financial Accounting have no statistically significant influence on the effectiveness of their teaching of Financial Accounting.

The findings support the argument of the theory of basic values, SDT, side-bet theory of Becker (1960), and the multidimensional construct of Meyer and Allen (1991) which aver that variables such as personal values, motivation and commitment are able to boost teachers' ability to design and understand the needs of their students for quality instruction. In order to understand and appreciate the predictability of preservice Accounting teachers' personal values, motivation and commitment on their effectiveness in the teaching of Financial Accounting, the study presented the regression model pictorially. As indicated in Figure 9, all the variables were composite. From the figure, it can be seen that all the predictor variables influenced preservice Accounting teachers' effectiveness in positive terms. However, with a Beta ( $\beta$ ) score of .35, it can be seen that commitment predicts teacher effectiveness better than motivation (.30) and personal values (.18).



*Figure 9: Influence of Preservice Accounting Teachers' Motivation, Personal Values and Commitment on Their Perceived Teaching Effectiveness*

The results from Table 26 revealed that personal values of preservice Accounting teachers are able to predict 18.2 per cent of their effectiveness in the teaching of Financial Accounting. The personal values of the preservice teachers were generally related to universalism, stimulation, security, conformity and tradition. This shows that staying healthy in the school was very important for the teachers, and that they would like things in their school to be organised and cleaned. Aside these, they also want all their students to live in harmony and it is important for them and their students to adapt to the school environment. Also, they would like to try new things that will benefit their students and would like to listen to their students with different background. These factors indicate that teachers valued doing things to benefit all students so that the students would live safely in the school environment.

Therefore, the broad desirable goals that stimulate teachers' actions and serve as guiding principles in their teaching have positive predicting effect on the teachers' ability to design and understand the needs of their students for quality instruction. This finding supports the argument of the theory of basic values which posits that preservice Accounting teachers who are able to

demonstrate high level of accepted and standardised personal values in the school and in their training sessions are in a better position to teach effectively. This is so because they are able to demonstrate high level of personality, relational expertise, subject matter expertise and teaching-related behaviour when teaching (Şahin-Fırat, 2016).

Furthermore, the finding corroborates that of Anitha and Krishnaveni (2017) which indicates that teachers with strong personal values are able to demonstrate high level of quality teaching in the classroom. Barni et al. (2018) also adopted Schwartz's universal theory of human values and involved 157 Italian high school teachers. They focused on the relation between teachers' personal values (i.e., the values teachers feel to be important for themselves) and socialisation values (i.e., the values they would like their students to endorse) on the one hand, and their classroom management styles (authoritarian, authoritative, and permissive styles) on the other. The results showed the importance of values in determining the teaching styles, greater in the case of authoritative and authoritarian styles than of permissive style.

In line with the current findings that teachers' personal values influenced their effective teaching is consistent with the assertions of Barni et al. (2019) who posit that teachers' personal values drive their goals and behaviours at school. Moreover, values can support subjective well-being and an individual sense of self-efficacy. The results from Barni et al. (2018) study showed that teachers' conservation values were positively associated to sense of self-efficacy regardless of the type and level of motivation for teaching. They indicated further that this association has a direct effect on their effective teaching. Overall, they found that teachers personal values are positively

related to their effectiveness in teaching. The results may imply that teachers' practices, personal values and well-being in the school are key predicting factors when modelling their effective teaching.

There appears to be some general consensus based on the findings of previous studies concerning the personal values of preservice teachers. This consensus is consistent with the current finding. These values mostly revolve around the preservice teachers having more interest in creating a safe and warm school environment that can help in their teaching as well as in the learning of students. This dynamic helps in boosting the teachers' effectiveness. As to whether these personal values will change during the actual teaching when preservice teachers have graduated remains to be seen.

Furthermore, the finding that preservice Accounting teachers' motivation is able to predict 29.7 per cent of their teaching effectiveness may mean that the teachers mostly derived their motivation from some intrinsic, introjected and altruistic reasons. These findings are not surprising since teacher financial benefits are not much and so it would be a surprise that people would be motivated to teach because of extrinsic reasons. The finding is in line with the argument of SDT which indicates that teachers who are highly motivated are able to gain mastery over challenges and are able to take in new experiences which are essential for developing a cohesive sense of self (Deci & Vansteenkiste, 2004). These dynamics increases their effectiveness in teaching (Deci & Ryan, 2014).

Similarly, the findings confirm the findings of several previous studies. For instance, Bilim (2014) explored preservice elementary teachers' motives to become teachers using FITC theory as a basis. The results suggest that

altruistic motives (i.e. desire to make social contribution, shape the future of children and enhance social equity) were the most influential motives for teachers' effectiveness, and this was followed by prior teaching and learning experiences, work with children/ adolescents, and job security. Intrinsic motives (such as perceived teaching ability and intrinsic career value) came next. Fernet et al. (2016) also found that motivation (autonomous versus controlled) of teachers is able to predict their effectiveness in relation to classroom management (climate that fosters student attentiveness), subject matter expertise and personality.

In addition, the finding corroborates that of Lopez and Irene (2017) who found that preservice teachers' who are highly motivated are able to teach effectively. Alhassan (2020) also found that teachers' motivation has significant and positive effect on teachers' effectiveness. On the bases of this finding, one may aver that to ensured quality education there is the need to enhance teachers' motivation. Oguejiofor et al. (2021) also found that prompt payment of teachers' salaries, adequate remuneration, and professional development of students makes teachers to have strong desire to promote academic performance of students in secondary schools in Enugu and Agbani education zones. Oguejiofor et al. indicated that teachers who are highly motivated are able to demonstrate meaningful level of effectiveness in their classroom activities. Their results are consistent with the assumption of SDT which posits that teachers who are intrinsically motivated or feel motivated in the work they do, they end up enhancing their commitment to teaching leading to their effectiveness in their teaching activities.

Likewise, Vulley (2021) found that motivations of teachers are low due to the lack of such variables as medical allowance, accommodation allowance, pension scheme, career advancement, recognition and low level of salary compared to their colleagues with the same qualifications in other government institutions and this is impacting negatively on their job performance. This means teachers' level of effectiveness in their job are being reduced significantly as a result of the poor motivational packages they are exposed to. The current finding is in line with that of Vulley which also supports the argument of SDT.

Also, this finding is consistent with that of Akuoko et al. (2012), Oni et al. (2017), Akeke et al. (2020), Alhassan (2020), Comighud and Arevalo (2020), Kim and Cho (2021), and Oguejiofor et al. (2021). They all made submissions which indicated that motivation of teachers has significant positive effect on their effectiveness and productivity. Generally, the findings of the current study and those of the previous studies appear to be in consonance. This could be because teaching usually does not offer more extrinsic benefits and as such those who choose to teach do so for intrinsic and some introjected reasons.

Again, as indicated in Table 26, the finding that preservice Accounting teachers' commitment is able to predict 35.4 per cent of their teaching effectiveness is consistent with the literature. Commitment to school and teaching were the facets of commitment which was deemed high by the preservice teachers. The findings of the current study confirm several previous findings which indicate that teachers have the tendency to be committed to the

schools in which they teach. This is, however, based on how the schools and the profession as a whole treat the teacher.

For instance, side-bet theory of Becker (1960) and the multidimensional construct of Meyer and Allen (1991) assumed that when teachers are highly committed, they end up working effectively. This means, the psychological identification teachers experience with the teaching profession, their school, students and teaching can help boost their effectiveness. Siri et al. (2020) also found that teachers' commitment has statistically significant positive effect on the performance of professional teachers. Mark and David (2020) also assessed motivation and teachers' commitment to primary schools in Kakooge Sub-County, Nakasongola District. They found that motivation influenced teacher commitment, with  $r = .910$  and  $p = .000$ . This means that motivation has a significant influence on teacher commitment. It was concluded that motivation (extrinsic and intrinsic) given to the teachers in public primary schools in Kakooge Sub-County influenced their commitment which in turn lead to their effectiveness in the work they do.

Again, the finding on motivation is consistent with that of Mammadzada (2021) who investigated the impact and importance of effective teachers through the feedback from both the teachers and the students. Mammadzada asserts that lack of teacher commitment is one of the key factors that have the potential to cause the shortage of effective teachers all over the world. There are multiple factors that might cause teachers to leave their jobs. These can be low salaries, extravagant workload, poor working conditions,



low quality of teacher preparation programmes, and inefficient leadership (Durdukoca, 2021; Elliott & Crosswell, 2021).

Mammadzada (2021) found that teachers' commitment has statistically significant positive influence on teachers' effectiveness. That is, school with satisfactory and proper working conditions are able to motivate their teachers to display a better commitment and lower attrition rates, which in the long run will lead to a significant increase in their effective teaching. Overall, the argument of the study has been validated by the findings. The argument is that preservice Accounting teachers' personal values, motivation and commitment combined are able to predict teachers' ability to design and understand the needs of their students for quality instruction. However, the level of the teachers' effectiveness can be boosted or thwarted by their age and prior teaching experience.

Given the findings presented, personal values of preservice teachers, their motivation and commitment, greatly influence the effectiveness of preservice teachers. Gathering from this finding, preservice teachers must possess better personal values, commitment and motivation in order to be effective teachers. This is consistent with previous literature, however from previous studies, these factors independently predict the level of effectiveness of preservice teachers (Siri et al., 2020; Mark & David, 2020; Elliott & Crosswell, 2021; Mammadzada, 2021). This finding presents the combined effect of the personal values, commitment and motivation on the effectiveness of preservice Accounting teachers. There are no known studies that report findings that are inconsistent with the findings of this study.

## Chapter Summary

The chapter presented the results and discussion regarding the modelling of preservice Accounting teachers' personal values, motivation and commitment as predictors of effective teaching, focusing on UCC and UEW final year students. Also, the possible effects of background characteristics such as gender, age and prior teaching experience on preservice Accounting teachers' perceived effectiveness was also examined. The results have been presented with associated explanations. With the help of tables, the study analysed and presented the data using both descriptive and inferential statistical tools.

The results show that preservice Accounting teachers perceived their personal values, motivation, commitment and effectiveness in positive terms. In relation to the preservice Accounting teachers' background characteristics such as gender has no effect on the teachers' perceived effectiveness. However, their age and prior teaching experience have statistically significant effects on their perceived teaching effectiveness. It is also evident from the findings that preservice Accounting teachers' personal values, motivation and commitment are able to influence 18.2 per cent, 29.7 per cent and 35.4 per cent respectively of the teachers' effectiveness in the teaching of Financial Accounting. Overall, the combined effect of the three variables was 52.8 per cent. This means, quite apart from these entered variables, other variables that were not considered in the model have a chance of predicting 47.2 per cent to the teachers' effectiveness. Based on the outcome of the study, the final model obtained is presented in Figure 10.

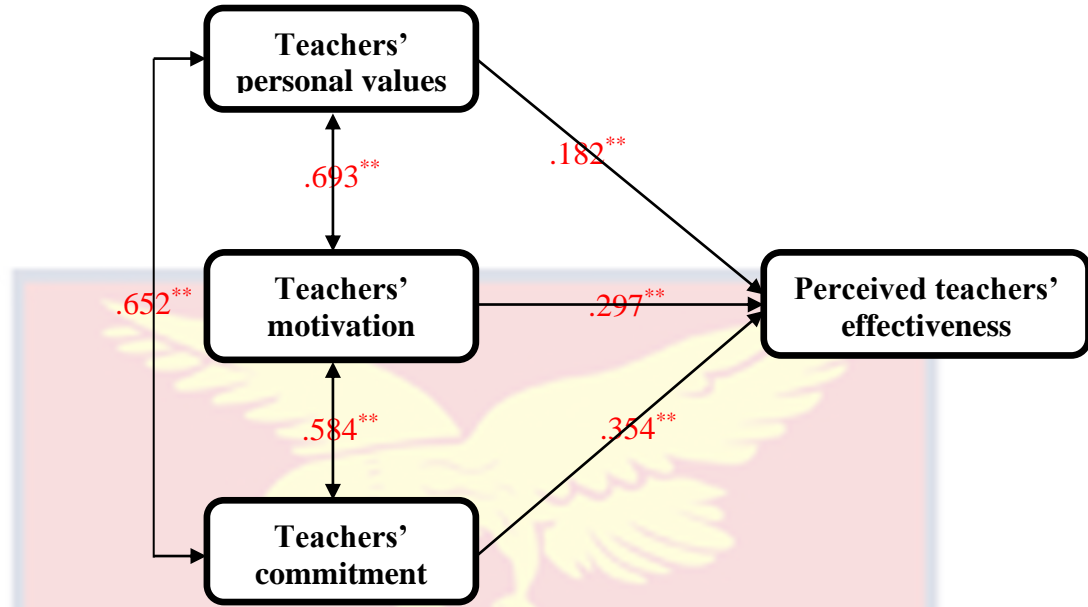
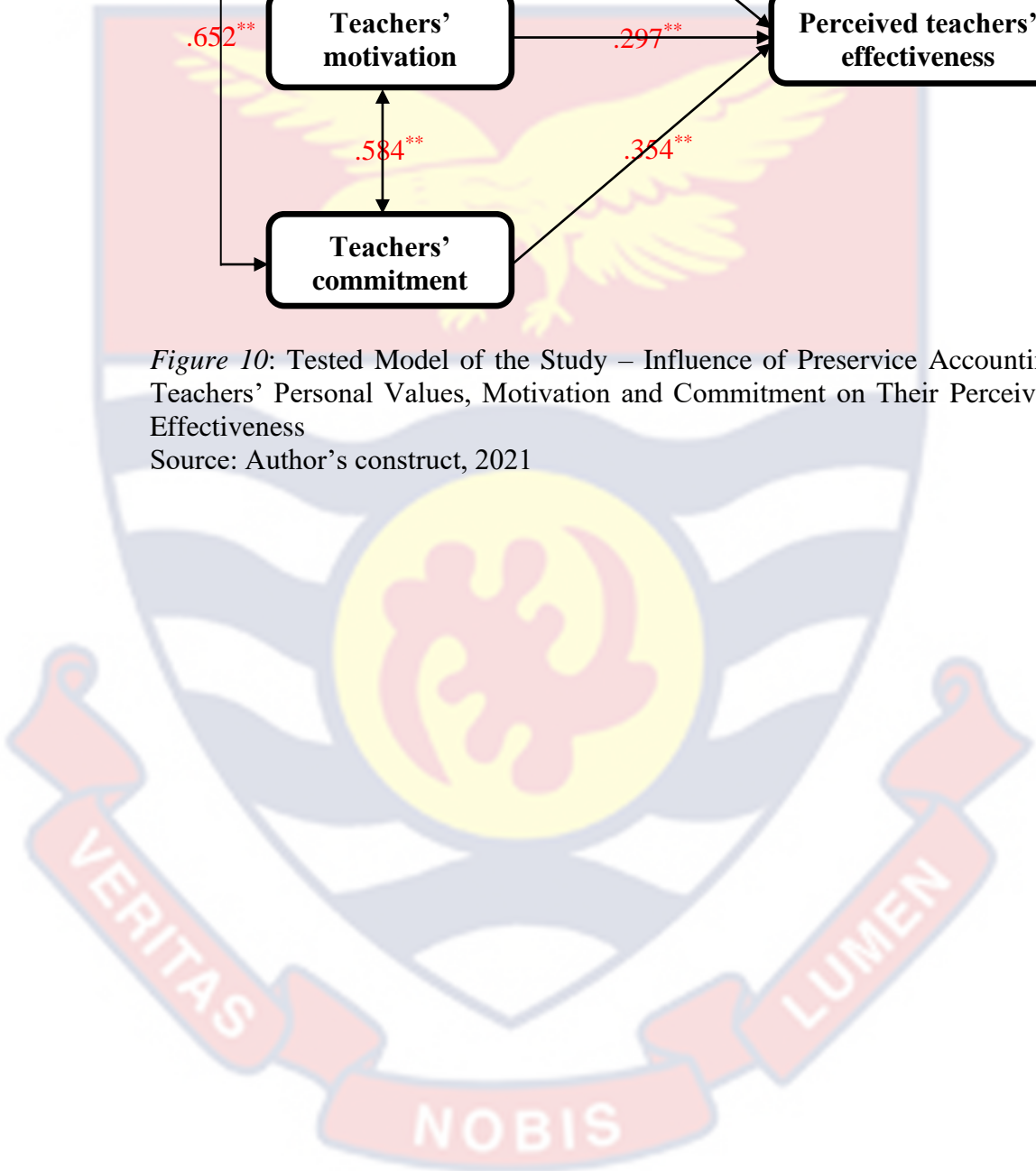


Figure 10: Tested Model of the Study – Influence of Preservice Accounting Teachers’ Personal Values, Motivation and Commitment on Their Perceived Effectiveness  
 Source: Author’s construct, 2021



## CHAPTER FIVE

### SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

#### Overview of the Study

Generally, the study examined the influence of preservice Accounting teachers' personal values, motivation and commitment on their perceived effective teaching of Financial Accounting in SHSs in Ghana. Effective teaching, which is the criterion variable, was conceptualised as teaching styles which relate to certain behaviours which are observable, such as teaching-related behaviour, subject matter expertise, relational expertise and personality. In order to put the study at rightful theoretical perspective, four interrelated and interdependent theories were used to underpin and explained the argument of the study. These theories were theory of basic values, SDT, and the multidimensional construct of commitment.

Central to the argument of the theories was the idea that effective behaviour (in the context of this study; effective teaching) is often dependent on a person's value system, level of motivation and commitment. It was also realised in the literature that more often than not personal values of teachers dictate the perception of balance between their contribution and what they actually receive from the teaching service. Empirical studies have shown that teacher commitment, motivation and personal values have been well researched and documented; however, these variables were mostly investigated individually and largely directed toward students' performance.

The design used was descriptive cross-sectional survey because the study entailed a survey of preservice Accounting teachers' views on their personal values, motivation, commitment and effective teaching. The

epistemological, ontological and axiological orientations of the study with regard to the pursuit of the virtues of reality, truth and values were based on the ideas of positivism. Thus, understanding of such socially experienced reality as personal values, motivation, commitment and effective teaching requires an understanding of the context in which that reality is experienced and constructed and also from the general perspective from which the society agrees to such experienced reality.

The study population was all final year Accounting education students of UCC and UEW. Records show that there are 130 and 257 final year (level 400) Accounting education students of UCC and UEW respectively as at 2020/2021 academic year. The census method was used to capture all the students within the accessible population because they were relatively small in number with regard to final year preservice Accounting education students of UCC and UEW. A questionnaire with Cronbach Alpha indexes ranging from .87 to .96 was used to collect the data.

Both descriptive and inferential statistical tools were used to analyse the data. Specifically, the data on the first four research questions were analysed using descriptive statistics such as mean and standard deviation because the distribution was normal. Factorial MANOVA was used to analyse data on research hypothesis one. Furthermore, Pearson product moment correlation and SEM that makes use of AMOS were used to analyse the data on the second, third and fourth research hypotheses. The study considered ethical factors in a number of ways. Ethical issues that were catered for in this study included a right to privacy, voluntary participation, no

harm to respondents, and confidentiality, deception and scientific misconduct.

The key findings that emerged from the study were as follows:

### Key Findings

1. The study found that preservice Accounting teachers possess the characteristics of an effective teacher. They demonstrated teacher related behaviour, relational expertise and subject matter expertise.
2. The study discovered that preservice Accounting teachers have universalism, security, stimulation and confirmatory values.
3. The study found that preservice Accounting teachers possess high level of identified and intrinsic motivation as compared to external and introjected motivation.
4. Also, the study discovered that preservice Accounting teachers' level of commitment is high towards the school and teaching.
5. The findings of the study revealed that the level of teacher effectiveness among preservice Accounting teachers is not influenced by their gender, age or prior teaching experience.
6. Finally, the study found that preservice Accounting teachers' effectiveness in the teaching of financial Accounting is significantly influenced by their personal values, motivation and commitment. However, the effect of their commitment on effective teaching is stronger than that of personal values and motivation.

### Conclusions

With the aim of determining the characteristics of preservice Accounting teachers that help them to teach effectively, literature has suggested that expertise in the area of specialisation and good teacher

relationship are key characteristics of an effective teacher. This study revealed that preservice Accounting teachers possess appropriate teacher-related characteristics for effective teaching. Thus, regarding the characteristics for effective teaching, it is therefore concluded that preservice Financial Accounting teachers perceive themselves to possess high expertise in the subject area and the teacher-related behaviour with which preservice teachers relate with their students serve as the hallmark of effective teachers. These characteristics show whether a teacher is effective or not.

Again, the study examined the personal values of preservice Accounting teachers for teaching Financial Accounting, which according to several previous studies include: universalism, security and stimulation. The findings of the study also showed that key personal values among preservice Accounting teachers included universalism, stimulation, security and confirmatory values. Gathering from this, it is concluded that preservice Accounting teachers perceive their personal value in positive terms, with specific values related to universalism, security and stimulation. This implies that preservice teachers have personal values related to seeking welfare and well-being of their students and their schools.

Another objective of this study was to assess the level of motivation towards teaching of Financial Accounting. According to the majority of previous empirical evidence, the level of motivation among preservice teacher is high though some studies report lower levels of motivation. As suggested by previous studies, this study confirms and concludes that preservice teachers have higher levels of motivation. The findings also communicate the idea that preservice teachers are motivated by mostly identified, intrinsic and some

other altruistic reasons in their teaching of Financial Accounting. Thus they are motivated to teach out of their desire to learn, share knowledge and provide support for students' learning.

As part of the objective of the study, the level of commitment of preservice Accounting teachers was examined. Previous empirical evidence has pointed out that preservice teachers have relatively high commitment to teaching though some studies state otherwise. Per the findings of this study, preservice teachers have high level of commitment. Based on this, it can be concluded that preservice Accounting teachers are committed to the teaching professional and as well as the teaching of Financial Accounting. This is mainly because of the nature and dynamics of the schools they teach in, and their genuine love for the teaching profession.

Furthermore, this study focused on determining the difference in the teaching effectiveness of preservice Accounting teachers based on the gender, age and prior teaching experience. Whereas some previous research concluded that differences exist in teacher effectiveness based on gender, age and previous teaching experience others reported no variance in teacher effectiveness based on the aforementioned factors. From the findings of this study, there were no difference in the teaching effectiveness of preservice Accounting teachers based on the gender, age and prior-teaching experience. Owing to this, the conclusion is that preservice teachers do not differ in their level of teacher effectiveness on the basis of their gender, age and prior-teaching experience in teaching.

Finally, the study sought to find out whether there was statistically significant influence of personal values, teaching motivation and commitment



on effective teaching of preservice Accounting teachers. As stressed by some empirical literature, these factors (personal values, motivation and commitment) independently influenced teachers' effectiveness. This study revealed that personal values, motivation and commitment have a combined influence on the effectiveness of preservice Accounting teachers. In light of the findings, it is concluded that the more preservice Accounting teachers are able to demonstrate better personal values, motivation and commitment they are more likely to become effective teachers. Thus, they would be able to understand the needs of their students and design quality instruction to achieve desirable outcomes.

### **Contribution to Knowledge and Practices**

Ordinarily, within the context of doctoral research, a unique contribution to knowledge is a very shaded term since it does not mean an enormous breakthrough, but rather to demonstrate that one has a good grasp of how research is normally conducted in a proposed area of study being specialised in. According to Creswell and Creswell (2018), the ability of any research to contribute to knowledge could be displayed in four key areas. These are developing a concept, thinking through the methodology, building on an existing study and being able to change directions. In this regard, this study can be seen as generally, building on existing studies to add to knowledge in the field of teacher education and teacher effectiveness.

To start with, few studies in Ghana explored preservice Accounting teachers' motivation, commitment and personal values separately in order to examine their individual influences on students' performance. Most of the studies that attempted to investigate this phenomenon focused more on

students' outcome related variables such as academic performance, academic success and school attendance. The current study examined the issues from the perspective of preservice teachers with regard to their perceived effectiveness in the teaching of Financial Accounting.

Also, there are relatively limited studies in Ghana on factors that serve as predictors of preservice Accounting teachers' perceived effectiveness in the teaching of Financial Accounting. The current study to a large extent has been able to provide information on these issues by employing quantitative method that is deductively informed by theory of basic values, SDT, side-bet theory, and the multidimensional construct of commitment. These positivists' theories assisted the researcher in explaining the modelling of preservice Accounting teachers' personal values, motivation, and commitment as predictors of effective teaching.

Again, the findings suggest that universities and other institutions that produce professional teachers should develop and implement teaching and learning initiatives and other extracurricular activities which focus on improving the quality of trainees by developing and nurturing their individual personal values, motivation to teach and commitment to teaching, school, students and the profession. These interventions will help boost the teachers' effectiveness. Research into the influence of preservice Accounting teachers' personal values, motivation and commitment on effective teaching will in the light of the results of this study, constitute a fundamental aspect of Accounting teacher education that requires practical development.

Furthermore, the research described in this thesis has reviewed and analysed a complex model on the predictors of preservice Accounting

teachers' effectiveness in the teaching of Financial Accounting from a quantitative and pragmatic perspectives. The rationale for the study was ultimately to contribute to the understanding of teachers' effectiveness and its related predictors with a view to informing issues relating to teacher education practice and policy. The findings have a significant contribution to knowledge in the area of intervention, guidance, and teaching. The findings presented here suggest that interventions in the form of guidance, programme review, motivation and sense of belongingness are likely to succeed in reducing preservice Accounting teachers' ineffectiveness.

Additionally, the findings also make a significant contribution to knowledge in the area of intervention and facilitation of courses in class. The findings presented in the study, suggest that interventions in the form of practical study skills courses are unlikely to succeed due to the difficulties in motivating the more expedient trainee teachers to adopt study behaviours requiring perseverance and the need to achieve and become committed and effective teachers. Arguably, it may be more useful to encourage universities to develop their conceptual training skills and broaden their 'abstract orientation' as a means of encouraging them to adopt deep preservice preparation interventions that help boost trainees' personal values, motivation to teach and commitment to the teaching profession.

From an organisational perspective, policy makers and school administrations would be advised to appraise the effectiveness and job characteristics of preservice teachers. Clearly, work overload is a particularly critical aspect to consider at career start, but decision latitude and recognition resources that can contribute to teachers' commitment and effectiveness

through the development of positive personal values and motivation should also be considered. An appraisal of school environment factors would be even more pertinent for headmasters/headmistresses, given their leadership role in the professional development and retention of yet to be teachers.

Through their status and actions, headmasters/headmistresses set the tone for SHSs: they exemplify the desired attitudes and behaviours for teachers and oversee the establishment of day-to-day procedures. Therefore, headmasters/headmistresses who are able to demonstrate and embody good leadership qualities can lighten the burden of teaching demands for preservice teachers. For example, they can provide a meaningful rationale for the need for or the value of a task. They can also be available to provide preservice teachers with information, clarify role and task ambiguities, respond to questions, and offer assistance or advice as needed. In addition, headmasters/headmistresses can increase the presence of teaching and learning resources by creating a climate that welcomes collaboration, information sharing, and recognition among the teaching staff of the school, including those doing off-campus teaching practice.

### **Recommendations**

Based on the key findings and conclusions of the study, a number of practical recommendations for enhancing teacher education in the various public universities were made. Adhering to these recommendations will lead to improvement in the quality of our educational system.

1. Since the study found that subject matter expertise and relatedness behaviours among teachers are key characteristics of perceived effective teaching, it is recommended that management of the universities, through

the various academic departments, constantly review their academic programmes to meet the current demands of the teaching industry. Also, the universities should constantly organise workshops for teaching staff to regularly update their knowledge, skills and competencies in their respective pedagogical content knowledge areas. In order for the preservice teachers to become globally competitive, management of the universities can also organise and arrange for exchange programmes that focus on comparative education in the area of pedagogical content development and exploration to help broaden their pedagogical scope in the 'noble' profession.

2. Based on the finding that personal values of preservice teachers, it is recommended to management of the universities to ensure that they develop and nurture all aspects of positive values among preservice teachers during their preparation programmes. This can be done through biannual seminar or workshop for the trainee-teachers on the acceptable and recommended value systems within the teaching profession and the development of self within the cultural context of Ghana. Also, management can initiate students-teacher mentorship programme to help the trainees imbibe the recommended values within the teaching profession consciously or unconsciously by modelling their mentors. In addition, management and proposed mentors of the trainee-teachers should encourage the preservice teachers to keep their personal values when they graduate and go to the field of teaching. This is important since personal values of teachers can predict teacher effectiveness.

3. On the basis of the finding that motivation contributes to preservice Accounting teachers' perceived effectiveness in the teaching of Financial Accounting, it is recommended to management of the universities, particularly Head of Departments, to put in place both social and psychological interventions during orientation to help motivate students intrinsically so they could identify themselves with the profession. This can be done through career guidance and counselling programmes. Students understanding of their chosen career and/or profession will let them appreciate the role society has placed on teachers and the societal recognition that comes with the profession. All developing societies see teachers as *loco parentis* and surrogate of middle-class morality; as a result, all teachers are expected to serve as role models. That is why all teachers must uphold high moral and professional standards.
4. Since level of commitment of preservice Accounting teachers was found to be the better predictor of effectiveness, it is recommended to management of the universities to put in more efforts, through stakeholder collaboration, that will help encourage these preservice teachers to maintain their commitment when they get to the field. One of the ways to do this is to sensitise heads of SHSs to receive the trainee-teachers professionally during off-campus teaching practice, and to treat them well and professionally during their stay in the schools. This will help enhance the trainees' sense of belonging to the schools and the profession as a whole because preservice Accounting teachers' commitment was found to be mostly towards the schools that they were exposed to during their off-campus teaching practice.

5. From the results, the gender, age and prior teaching experience does not have influence the teaching experience. Based on this, it is recommended that GES should afford equal opportunities should be provided for all preservice teachers. Thus, decisions regarding the appointment of teachers should not be based on their gender since this factor has little to do with the perceived effectiveness of teachers.
6. In addition, the study found that preservice Accounting teachers' effectiveness in the teaching of financial Accounting is significantly influenced by their personal values, motivation and commitment. Based on this, it is recommended that continuous capacity building programmes should be organised for preservice teachers by the universities with help of Ghana Education Service; with the aim of improving their level of motivation, personal values and commitment. This would go a long way to enhance the effectiveness of preservice teachers in the course of their profession.
7. Finally, management of the universities should collaborate with GES and MOE to review upward the durations for induction programmes organised by GES for beginning teachers since the findings indicated that prior teaching experience has positive influence on preservice teachers' effectiveness.

### **Suggestions for Further Research**

The current study examined the influence of preservice Accounting teachers' personal values, motivation and commitment on their perceived effective teaching, taking into consideration the possible effect of gender, age and prior teaching experience of the teachers. On the basis of this finding, the

study recommends that future studies should look at the possible factors that can also serve as predictors to teachers' effectiveness. This may include factors such as preservice preparation, classroom management skills, assessment techniques, school culture, school infrastructure, and leadership styles of school heads.

Secondly, this study was taken at one point in time. Fluctuations occur in teachers' effectiveness, especially when it is influenced by their personal values, motivation and commitment. Therefore, longitudinal studies may be conducted on same issue within a period of five years or more to better understand the dynamics of the study variables. Furthermore, the instruments used in this study may be used in the study of other disciplines within the country in order to test their reliability and validity in other contexts, and to broaden the understanding of the issues among preservice teachers, irrespective of area of speciality. It is, therefore, suggested that this study should be replicated in other discipline other than Accounting.

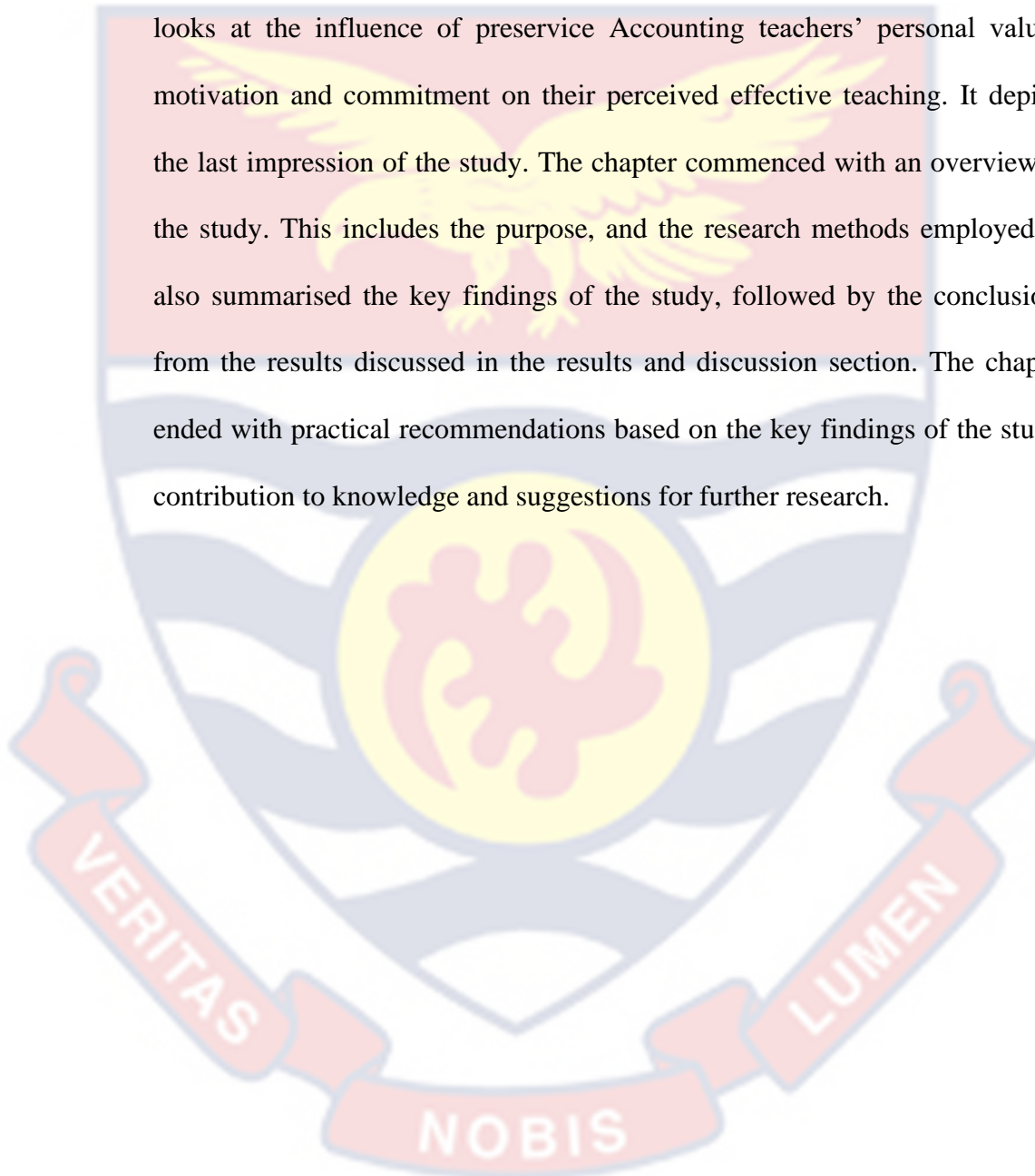
Also, further research could focus on Financial Accounting teachers in SHSs to compare their personal values, motivation and commitment towards the teaching of Financial Accounting before and after leaving school. This can help find out if anything changes between graduating and working so that measures can be taken to fix any wrongs. Likewise, future research can explore deeper into the actual experiences of preservice Financial Accounting teachers to find out which factors in the course of their study have the potential to influence their personal values, motivation and commitment towards teaching Financial Accounting. This can help authorities in Financial



Accounting departments to take steps that would be beneficial to students studying Financial Accounting.

### **Chapter Summary**

The chapter presented an overview of the entire thesis work which looks at the influence of preservice Accounting teachers' personal values, motivation and commitment on their perceived effective teaching. It depicts the last impression of the study. The chapter commenced with an overview of the study. This includes the purpose, and the research methods employed. It also summarised the key findings of the study, followed by the conclusions from the results discussed in the results and discussion section. The chapter ended with practical recommendations based on the key findings of the study, contribution to knowledge and suggestions for further research.



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APPENDICES

**APPENDIX A**  
**Questionnaire for Respondents**



**UNIVERSITY OF CAPE COAST**  
**COLLEGE OF EDUCATION STUDIES**

**FACULTY OF HUMANITIES AND SOCIAL SCIENCES EDUCATION**  
**DEPARTMENT OF BUSINESS AND SOCIAL SCIENCES EDUCATION**

**TOPIC: Influence of Preservice Accounting Teachers' Personal Values, Motivation, and Commitment on Their Perceived Effective Teaching**

**INSTRUCTION:**

This questionnaire is designed to gather data on the predicting roles of preservice Accounting teachers' personal values, motivation, and commitment on their effective teaching of Financial Accounting. The data so gathered will be used for research purposes only and will be treated with strict confidentiality. Please supply information to every item on the questionnaire, as it is true of you.

**Consent to Participate in Research on the Above Topic:**

I understand that any information I share will remain confidential and that when the results of the research are published or discussed in conferences, no information will be included that would reveal my identity. I am 18 years of age or older. By agreeing to continue with the survey and submit a response to the researcher in question, I am giving consent to participate in this study.

**I consent to participate in this survey:**      Yes [  ]      No [  ]

**Section A: Background Characteristics of Respondent**

In this section, please tick (✓) the option that applies to you:

1. Gender of respondent:
  - a) Female
  - b) Male
2. Age range of respondent:
  - a) Less than 26 years [  ]
  - b) 26 – 30 years [  ]
  - c) Above 30 years [  ]

Do you have any prior teaching experience?    Yes [  ]      No [  ]

For sections B, C, D and E, please respond to each of the statements by ticking (✓) the scale corresponding to the option that is most appropriate. Note that responses to the items are measured numerically using discrete scale ranging from one (1) to four (4), where as a response get closer to one (1) the respondent is disagreeing more to the items and also as a response get closer to four (4) the respondent is agreeing more to the items.

**Section B: Teacher Effectiveness**

The following are the statements seeking your perspective/views on your effective teaching as a Financial Accounting teacher.

S/N	ITEMS/STATEMENTS	1	2	3	4
TRB 1	I have a strong passion for the teaching of financial Accounting.	1	2	3	4
TRB 2	I have a strong belief in students' potentials.	1	2	3	4
TRB 3	I am committed to observing all norms about the teaching of Financial Accounting.	1	2	3	4
TRB 4	I will serve as a positive role model to my students.	1	2	3	4
TRB 5	I will provide activities relevant to Accounting lessons.	1	2	3	4
SME 1	I will always prepare before holding lesson on any topic in Accounting.	1	2	3	4
SME 2	I will provide adequate information to students on any Accounting topic that I teach.	1	2	3	4
SME 3	I will demonstrate mastery on all topics that I teach my students.	1	2	3	4
SME 4	I know how to answer all questions raised by my students in Accounting class during lessons.	1	2	3	4
SME 5	I will demonstrate authority when teaching financial Accounting.	1	2	3	4
RE 1	I will show kindness to all my students.	1	2	3	4
RE 2	I will respect my students as part of who I am.	1	2	3	4
RE 3	I can accept all manner of students.	1	2	3	4
RE 4	I can show concern for all.	1	2	3	4
RE 5	I will show friendly attitude to all my students.	1	2	3	4
P 1	I will manifest charisma in my teaching of Financial Accounting.	1	2	3	4
P 2	I will exhibit grace under pressure	1	2	3	4
P 3	I will show an outgoing personality among my students	1	2	3	4
P4	My actions can be predicted	1	2	3	4
P5	I will spend time reflecting on my job as an Accounting teacher.	1	2	3	4

**Section C: Motivation**

The following are the statements seeking your perspective/views on your motivation in the teaching of Financial Accounting.

S/N	ITEMS/STATEMENTS	1	2	3	4
Ex 1	If I devote time to individual students' talks, their parents will appreciate my knowledge and familiarity with their children.	1	2	3	4
Ex 2	If I try to find interesting subjects and new ways of teaching, my students' parents will be satisfied and they will not complain.	1	2	3	4
Ex 3	If I invest effort in my work as a teacher, I do so because I do not want the head teacher to follow my work too closely.	1	2	3	4
Ex 4	When I invest effort in my work as a teacher, this will prevent disruptions and discipline problems during				



	financial Accounting lessons.	1	2	3	4
I 1	When I try to find interesting subjects and new ways of teaching, I will do so because I think it is a shame to keep on teaching in the same way all the time.	1	2	3	4
I 2	If I invest effort in my work as a teacher, I do so because if I do not invest enough, I would feel ashamed of myself.	1	2	3	4
I 3	Should I invest effort in my work as a teacher, I do so because otherwise I would feel guilty.	1	2	3	4
I 4	If I devote time to individual talks with students, I do so because it makes me feel proud to do this.	1	2	3	4
ID 1	If I try to find interesting subjects and new ways of teaching, I do so because it is important for me to keep up with innovations in teaching.	1	2	3	4
ID 2	If I devote time to individual students, I do so because I can learn from them what happens in the classroom.	1	2	3	4
ID 3	If I invest effort in my work as a teacher, I do so because it is important for me to make children feel that I care about them.	1	2	3	4
ID 4	If I invest effort in my work as a teacher, I do so because it is important for me to feel that I help people.	1	2	3	4
IN 1	If I try to find interesting subjects and new ways of teaching, I will do so because it is fun to create new things.	1	2	3	4
IN 2	If I invest effort in my work as a teacher, I will do so because I enjoy finding unique solutions for various students.	1	2	3	4
IN 3	If I invest effort in my work as a teacher, I will do so because I enjoy creating connections with people.	1	2	3	4
IN 4	When I devote time to individual students' talks, I will do so because I like being in touch with children and adolescents.	1	2	3	4

#### Section D: Teacher Personal Values

The following are the statements seeking your perspective/views on your personal values as preservice Accounting teacher teaching Financial Accounting.

S/N	ITEMS/STATEMENTS	1	2	3	4
Po 1	Teaching would let me have a leadership position in class to exercise better decision-making authority.	1	2	3	4
Po 2	As a teacher, I want my students to do what I tell them to do.	1	2	3	4
Po 3	I always want to be the one who takes decisions.	1	2	3	4
AC 1	It is very important for me to show my abilities in class.	1	2	3	4
AC 2	Being successful in class is important for me.	1	2	3	4
AC 3	I think it is important to be an ambitious teacher.	1	2	3	4
HE 1	I want to do things that please me.	1	2	3	4
HE 2	Enjoying school life pleasures is important for me.	1	2	3	4
HE 3	It is important for me to have a good time in school.	1	2	3	4

SD 1	I would like to do things in my own original way in the school.	1	2	3	4
SD 2	I would like to be free to plan and to choose my class activities.	1	2	3	4
SD 3	I would like to be curious to know what is happening.	1	2	3	4
SD 4	I would like to rely on myself in the school	1	2	3	4
SE 1	I will like to avoid anything that might endanger my safety in the school.	1	2	3	4
SE 2	It is very important for me that my school is safe.	1	2	3	4
SE 3	I would like things in my school to be organized and cleaned.	1	2	3	4
SE 4	Staying healthy in the school is very important for me.	1	2	3	4
SE 5	Having a stable school head is important for me.	1	2	3	4
BE 1	I will want to care for my students.	1	2	3	4
BE 2	I will want to devote myself to the students that will be close to me.	1	2	3	4
BE 3	I will try to support the students that I know in my school.	1	2	3	4
BE 4	I will try to see what is good in my students.	1	2	3	4
UN 1	I believe that every student should be treated equally	1	2	3	4
UN 2	I would like to listen to my students with different backgrounds.	1	2	3	4
UN 3	I strongly believe that my students should care for the school environment.	1	2	3	4
UN 4	I want all my students to live in harmony.	1	2	3	4
UN 5	It is important for me and my students to adapt to the school environment.	1	2	3	4
ST 1	I would like to try new things that will benefit my students.	1	2	3	4
ST 2	It is important for me to have an exciting classroom life for my students.	1	2	3	4
ST 3	I would like to look for new adventures in my class.	1	2	3	4
Co 1	I would ensure that my students follow rules and regulations at all times.	1	2	3	4
Co 2	I want to avoid anything in the teaching profession.	1	2	3	4
Co 3	I would like to show respect to all my students and colleagues and other students in the school.	1	2	3	4
Co 4	I will try not to disturb my students or colleagues in the school.	1	2	3	4
TR 1	I think my students should be satisfied with what they have in life.	1	2	3	4
TR 2	I try hard to do what my religion requires.	1	2	3	4
TR 3	I think it is important for me to keep up the cultures and norms of the school.	1	2	3	4
TR 4	I think I will comply with the code of conduct of the Ghana Education Service.	1	2	3	4
TR 5	Teaching is important for me.	1	2	3	4

**Section E: Level of Commitment**

The following are the statements seeking your perspective/views on your level of commitment as preservice teacher teaching Financial Accounting.

S/N	ITEMS/STATEMENTS	1	2	3	4
CS 1	All students can succeed and it is my mission to ensure their success.	1	2	3	4
CS 2	It is my responsibility to ensure good social relations among my students.	1	2	3	4
CS 3	I feel obliged to intervene among the opposing (rival) groups I will find with my students.	1	2	3	4
CT 1	I used to be more ambitious about my teaching than I am now.	1	2	3	4
CT 2	I am willing to put in a great deal of effort in teaching (beyond that normally expected) in order to help advance the teaching of financial Accounting.	1	2	3	4
CT 3	I will lie awake at night to think ahead to the next day's teaching should I get the opportunity.	1	2	3	4
CT 4	I enjoy teaching of Financial Accounting	1	2	3	4
CSc 1	I usually look forward to become a hard working teacher at whichever school that I get the opportunity to work.	1	2	3	4
CSc 2	I will communicate to my friends about (talk up) the school I get to work in as a great school to work for.	1	2	3	4
CSc 3	I will find it difficult to agree with the school's policies on important matters relating to its preservice teachers.	1	2	3	4
CP 1	If I were to start university all over again, I would still choose to become a teacher.	1	2	3	4
CP 2	If I could get a job different from being a teacher and paying the same amount, I would take it.	1	2	3	4
CP 3	If I could do it all over again, I would not choose to work in the teaching profession.	1	2	3	4
CP 4	I am disappointed that I ever decided to enter the teaching profession.	1	2	3	4
CP 5	The best decision that I have ever made was to become a teacher.	1	2	3	4

**THANK YOU**

**APPENDIX B**  
**Sample Letters for Ethical Clearance**

Department of Business and Social Sciences Education  
University of Cape Coast  
Cape Coast  
11<sup>th</sup> December, 2020

The Chairman  
Institutional Review Board  
University of Cape Coast  
P.O.Box .....

Cape Coast  
Dear Sir/Madam

I am a students of the department of Business and Social Sciences Education offering PhD (Accounting Education). My student registration number is EH/ACE/17/0001. I am carrying out a quantitative research titled "Modelling Preservice Accounting Teachers' Personal Values, Motivation and Commitment as Predictors of Effective Teaching' which I am supposed to collect my data in University of Cape Coast and University of Education, Winneba.

I am counting on your outfit to help me get a letter that will introduce me to these institution to enable me carry out this research

Thank you.

Yours Faithfully.



Leticia Sam (Mrs.)

UNIVERSITY OF CAPE COAST  
COLLEGE OF EDUCATION STUDIES  
FACULTY OF SCIENCE AND TECHNOLOGY EDUCATION  
DEPARTMENT OF VOCATIONAL AND TECHNICAL EDUCATION

Direct: 03320-91097  
Telegrams & Cables: University, Cape Coast



University of Cape Coast  
Cape Coast

Our Ref: VTE/IAR/V.3

11<sup>th</sup> September, 2020

The Head  
Institutional Review Board  
University of Cape Coast

Dear Sir,

**REQUEST FOR ETHICAL CLEARANCE**

I have the pleasure of introducing to you **Mrs. Leticia Sam**, a PhD Student working on the thesis topic "**Modelling Preservice Teachers Personal Values, Motivation and Commitment as Predictors of Effective Teaching.**" I am the Principal Supervisor. She is applying for ethical clearance to enable her collect data for her thesis. I would be grateful if you could give her the necessary assistance.

Thank you.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'S. Darkwa'.

Prof. (Mrs.) Sarah Darkwa

**UNIVERSITY OF CAPE COAST**  
**COLLEGE OF EDUCATION STUDIES**  
FACULTY OF HUMANITIES & SOCIAL SCIENCES EDUCATION  
**DEPARTMENT OF BUSINESS & SOCIAL SCIENCES EDUCATION**

Telephone: +233 209408788

EXT. (268), Direct: 35411.

Telegrams & Cables: University, Cape Coast.

Email: [dbase@ucc.edu.gh](mailto:dbase@ucc.edu.gh)

Our Ref: *DoBSSE/37/V.2/68*

Your Ref:



UNIVERSITY POST OFFICE  
CAPE COAST, GHANA

DATE: 19<sup>th</sup> November, 2020

The Chairperson  
Institutional Review Board  
University of Cape Coast  
Cape Coast

Dear Sir,

**ACCEPTANCE OF PROPOSAL**

We formally bring to your notice that the Department is satisfied with the research proposal of Mrs. Leticia Sam and has accordingly given the said candidate the permission to apply for ethical clearance from IRB in order to enable her to undertake data collection.

She is working on the Research Topic: **“Modelling preservice accounting teachers’ personal values, motivation & commitment as predictors of effective teaching”**.

We count on your usual cooperation.

Thank you.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'Bernard Y.S. Acquah'.

**DR. BERNARD Y.S. ACQUAH**  
**HEAD**

## UNIVERSITY OF CAPE COAST

## INSTITUTIONAL REVIEW BOARD SECRETARIAT

TEL: 0558093143 / 0508878309

E-MAIL: [irb@ucc.edu.gh](mailto:irb@ucc.edu.gh)

OUR REF: UCC/IRB/A/2016/1075

YOUR REF:

OMB NO: 0990-0279

IORG #: IORG0009096

24<sup>TH</sup> AUGUST 2021

Ms. Leticia Sam  
Department of Business and Social Sciences Education  
University of Cape Coast

Dear Ms. Sam,

**ETHICAL CLEARANCE – ID (UCCIRB/CES/2021/11)**

The University of Cape Coast Institutional Review Board (UCCIRB) has granted Provisional Approval for the implementation of your research titled **Modelling Preservice Teachers Personal Values, Motivation and Commitment as Predictors of Effective Teaching**. This approval is valid from 24<sup>th</sup> August 2021 to 23<sup>rd</sup> August 2022. You may apply for a renewal subject to submission of all the required documents that will be prescribed by the UCCIRB.

Please note that any modification to the project must be submitted to the UCCIRB for review and approval before its implementation. You are required to submit periodic review of the protocol to the Board and a final full review to the UCCIRB on completion of the research. The UCCIRB may observe or cause to be observed procedures and records of the research during and after implementation.

You are also required to report all serious adverse events related to this study to the UCCIRB within seven days verbally and fourteen days in writing.

Always quote the protocol identification number in all future correspondence with us in relation to this protocol.

Yours faithfully,

Samuel Asiedu Owusu, PhD  
UCCIRB Administrator

ADMINISTRATOR  
INSTITUTIONAL REVIEW BOARD  
UNIVERSITY OF CAPE COAST

**APPENDIX C**  
**Regression Coefficients**

Coefficients <sup>a</sup>											
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	.891	.135		6.618	.000					
	Teachers' Personal Values	.201	.060	.182	3.327	.001	.618	.170	.119	.427	2.342
	Teachers' Motivation	.288	.050	.297	5.814	.000	.630	.289	.208	.489	2.043
	Teachers' Commitment	.298	.041	.354	7.295	.000	.646	.355	.261	.541	1.848

a. Dependent Variable: Teacher\_Effectiveness