

RESEARCH ARTICLE

EFFECT OF STUDENTS' TEAM ACHIEVEMENT DIVISION (STAD) ON STUDENTS' ACADEMIC ACHIEVEMENT IN TAXATION IN UNIVERSITIES IN CROSS RIVER STATE, NIGERIA.

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ARTICLE DETAILS

Article History:

Received 10 January 2024
Revised 13 February 2024
Accepted 17 March 2024
Available Online 23 March 2024

ABSTRACT

The study determined the effect of Students' Team Achievement Division on the achievement of students in Taxation in Universities in Cross River State of Nigeria. In achieving the purpose of the study, three research questions were asked and three hypotheses stated in the null form guided the study. The study adopted a pre-test, post-test, control group, non-randomization quasi-experimental research design. The population of this study consisted of Ninety-Three (93) final year business education students in the study area. This number was also used as the sample for the study based on the manageable size of the population. A 45-item Taxation Achievement Test (TAT) with multiple choice questions served as the data gathering tool. Three experts validated the instrument, and Kudar-Richardson 20 (KR-20) reliability testing was done for the instrument. Analysis of Covariance (ANCOVA) was employed for the null hypotheses at the 0.05 level of significance whereas mean and standard deviation were used for the research questions. The findings from data analysis showed that students taught with STAD performed significantly better than students that were taught with the conventional teaching method and students that were taught with STAD did not show any pronounced differential effect based on gender. Also, there was no interaction effect of treatment and gender on the students' achievement in Taxation. Based on the findings, it was recommended that critical stakeholders that are in charge of planning the curriculum should incorporate Students' Team Achievement Division instructional strategy into the curriculum for teaching taxation in universities.

KEYWORDS

Students' Team Achievement Division (STAD), Academic Achievement, Taxation, Conventional Teaching Method, Learners.

1. INTRODUCTION

Education has always been described as the bedrock of national development. It is a practice that concerns the individual citizen in particular as well as the society in general. Education can be seen as the activity of an orderly and systematic training and development of the human mind, capabilities and character through effective instructional delivery process or study that will lead to an individual acquiring and manifesting skills, abilities and competences required for the advancement of the society, especially in this era of global economic competitiveness. Aduwa (2016) was able to drive home this point further when he stated that Education is the sum of a person's life experiences that allows them to function in and find fulfillment from living in the world. This is true because it gives them the tool they need to achieve social competence and their full potential as individuals. On the basis of this principle, it is held that the degree of prosperity is closely correlated with the quality of education. In view of this, anyone who acquired education, especially at the University level, would be expected to possess and manifest essential and basic competences that will be of help to that person to be gainfully employed, self-employed, employer of others, as well as contribute meaningfully to the building of the nation.

However, for education to be complete, quality teaching and learning must

take place across all disciplines in our schools; this will lead to the acquisition of such skills that will bring about an individual's self-reliance and progress of the society at large; and the teaching and learning of taxation as a part of accounting is not left out. Teaching can be referred to as the transfer of knowledge and skills from a more knowledgeable person to a less knowledgeable person with the expectation that the latter will do so on sound foundations. Gidado, Abdullahi and Adamu (2016) maintained that teaching and learning are major activities that are being carried out in any country's educational sector. This suggests that teaching and learning are the most important sets of activities being undertaken in our educational institutions. This is so because, teaching and learning are the springboards that give rise to the generation, transmission and application of knowledge which is the main focus of setting up of educational goals, aims and objectives.

In the same manner, concluded that the act of Teaching may be seen as a practical activity whose primary purpose is to promote learning by outlining the material that needs to be learned and presenting it in a way that could assist the learners in gaining the needed skills and competencies (Msheliza, 2015). These suggest the fact that, for learning to take place after rigorous teaching, the methods, techniques and instructional strategies adopted in the teaching-learning process must be appropriate and suitable.

Quick Response Code



Access this article online

Website:
www.eldn.com.my

DOI:
10.26480/eldn.02.2024.103.107

The extent to which the methods and inputs, both human and material resources, are applied in teaching taxation in our universities and the output on the other hand, as well as the extent to which such products are seen to be competent, capable of completing, acceptable and desirable tasks by the larger society, including employers of labour, is contingent to a large extent on what transpires in the classroom during the teaching-learning process. The methods adopted in teaching taxation or delivering the curriculum content is of utmost importance. The study of taxation is seen by as the acquisition of skills relating to the art and science of tax (Simeon, 2009). Tax therefore, is the money that has to be paid to government as a result of one's involvement in business, trade, profession or vocation. It is a fee that the government imposes on individuals, organizations, or properties in order to raise money for the public coffers.

Tax is not just a levy or a fine that one can just pay any amount as stated, it must be computed first; sometimes before the tax authorities come out with the amount payable as tax for an individual, company or even a for a property, these authorities must do so based on established principles and procedures. The enabling laws must have to be applied in each case. It therefore means that tax authorities must be people of no mean repute; those who know their onions and have put their arts together when it comes to tax related matters. Furthermore, taxation encompasses a broad spectrum of fields that are viewed as interdependent and also viewed as unrelated; some of them may include: personal income tax, company income tax, taxation of a partnership business, withholding tax, taxation of trust, estates and settlements, double taxation relief, loss relief, capital allowance, stamp duties, value added tax, custom and excise duties, education tax, capital gain tax, import and export duties, income from abroad etc. These all have their enabling laws and principles that must be strictly followed during calculations and computations; the intricacies involved in all these makes taxation a difficult course to teach and learn.

From the foregoing, taxation provides the government with revenue used in running the economy and the importance of taxation to the citizens cannot be overemphasized. It is therefore pertinent to state that, when teaching or learning taxation in our universities, the most suitable and appropriate methods should be adopted considering its crucial role in the economy of the country. The right application of methods and techniques in teaching taxation will enable the learners to gain the required skills, abilities and competences that are most sought after, thereby fulfilling the goals and objectives of this aspect of education.

As enormous as the benefits of taxation is to the economy, it has been observed with utter displeasure the rate at which University students' achievement in taxation is deteriorating. The learning outcome of students in taxation has left much to be desired from the teaching-learning process. Students' academic performance in this course in terms of results has not been encouraging. The analysis lamented that the low academic achievement of these students with its attendant negative consequences such as frustration, academic vices, anxiety amongst others are detrimental to the future of the nation's economic and educational sector (Umoke and Nwafor, 2014). The above trend is both worrisome and disturbing considering the importance of taxation in our economy. The crop of graduates that universities are turning out each year have not been able to acquire those skills that will help them function effectively in the world of work. There is therefore a serious mismatch between skills acquired and skills needed. The 21st-century graduates of universities appear to be skill-deficient, that is, they lack fundamental abilities like technical abilities, tactical abilities, entrepreneurial abilities, personnel management abilities, teamwork abilities, communication abilities, and leadership abilities, to name just a few (Uchendu, 2015).

A number of factors have been held accountable for the continued persistence of this trend. The study these factors include: inappropriate teaching methods, lack of teaching skills, inadequate instructional facilities, poor learning environment and students' attitude towards learning (Agube, 2019). However, inappropriate teaching methods and techniques seems to be the most pronounced, and may likely be the reason behind the continuous low academic achievement of students especially in taxation. Taxation lecturers employ various instructional methods or approaches in the classroom. observed that expository method which is the most dominantly used method which has put a teacher in control is ineffective and negatively affects students' perception of the practical aspect of skill acquisition in Business Education (Omojogo and Ohiwerei, 2008). The lecture method is considered as one of the forms of traditional or conventional method which is one of the oldest. It is described as teacher-oriented or teacher-centered. The teacher can impart knowledge to the students through this mode of instruction. The teacher chooses the knowledge he will impart to the students. As a result,

the teaching is only as good as the teacher. This method is described as a 'telling programme' whereby the teacher teaches, then he asks questions, and thereafter teaches again (Okon, 2017). This approach is typically distinguished by a formalized classroom structure, stringent rules, and authoritative procedure. This has been predominantly used instructional delivery strategy in teaching Taxation in the university. This instructional method has fallen short of current realities as it is no longer fashionable; and does not meet international standards and global best practices. This calls for the promotion of student/learner-centered instructional strategies to meet modern realities by exploring the alternative approach of cooperative learning.

Students' Team Achievement Division (STAD) is a cooperative model in which learners with different levels of academic abilities are put into little groups to work and learn together in order to accomplish a task. STAD was designed by R. E. Slavin, a lecturer at John Hopkins University (Tran, 2013). It is an instructional strategy that allows the teacher to heterogeneously assign about four (4) or five (5), or even more members into small groups to perform and complete certain task as prescribed by the teacher. Learners in these small learning groups are mixed in their level of performance and abilities, gender, ethnicity and interest (Tiatong and Teemuangjai, 2013). In STAD, the teacher introduces a lesson after the formation of the small groups, then he creates a task or an activity based on the lesson presented in order to stimulate the spirit of team work on the task(s) as a team and not individually. The analysis data pointed out that these tasks can progress from simpler to more complex tasks (Jamaludin and Mokhtar, 2018). When working on the task(s), students are required to help each other until all members of the group have mastered the task(s). Due to teams' cooperation, the students in each learning group are excited to learn and equally help each other to learn, and ultimately realize the goals and objectives of the lesson, thereby becoming successful (Khan and Inamullah, 2011). The study concluded that, in Students' Team Achievement Division, cooperative contribution to the success of the team is profound and in the foreground (Karacop, 2016).

That Analysis submitted that one of the gains of employing students' team achievement division is that, it may help in developing students' achievement scores both in a teacher-made test and also in a standardized test. Students' team achievement division helps students to achieve higher academic excellence, increase their self-esteem, foster greater enjoyment of school, decreases absenteeism, promote motivation to learn as well as engender respect for fellow learners with different backgrounds (Glant, 2019).

Academic Achievement is the general term used to describe the performance outcomes in the intellectual domains of learning taught in schools (Spinath, 2012). Academic achievement also describes the level of intellectual education that a person, group of people or an entire nation has achieved through the process of teaching and learning. The academic achievement of individuals and groups cannot be overemphasized considering its enormous benefits both to the individual and the society at large. capped it all by stating that the academic achievement of students is the determinant factor of how far our institutions of learning have reached (Dagget, 2014). If students' academic achievement is on the high side, it means the educational system of the country is making steady progress.

In view of these, it becomes necessary to examine the effect of Students' Team Achievement Division as a cooperative learning instructional strategy on the academic achievement of students in taxation in Universities in Cross River State, which is the focus of this study.

1.1 Statement of the Problem

The problem of this study is the underachievement of university students in taxation and the mismatch between the demand of the market and the supply of skillful future accountants. These skillful accountants will definitely become tax administrators. The issue of poor academic achievement of students in taxation in universities in Cross River State is of great concern to the researcher and indeed to any other person that comes in contact with the results from the evaluation process. As enormous as the benefits of taxation is to the economy, the researcher has however observed with utter displeasure the rate at which university students' outcome in taxation is deteriorating. The learning outcomes of students in taxation have left much to be desired in the teaching-learning process. Students' academic achievement in the course in terms of results has not been encouraging. Also, the field of accounting has come under intense criticism resulting from the eroding quality of business education accounting graduates evident in the serious mismatch between the

needed skills in the industry and the acquired skills by the graduates. Most graduates of business education are often seen roaming the street jobless, and the conception is that jobs are presently not available. Granted there are no jobs, but from few available ones, graduates of business education when invited to take the few available ones, are most times not seen to really possess the required skills for employment in today's competitive labour market that is driven by Information and Communication Technology (ICT). The researcher wonders why the situation is the way it is. Could it be that the approaches used in teaching these graduates were no longer relevant and do not conform to international standards and global best practices? There may be a disconnect between the way learners are supposed to learn and the method of teaching used in teaching them (Rawetee, 2014). The most predominant approach in teaching taxation is the textbook and board approach. These approaches are bookish, out-fashioned and do not live up to modern expectations. Taxation is complex and has grown significantly over the years, such that for students to acquire employability skills, teachers must promote the use of right methods and techniques during the instructional delivery process. At first, these institutions made claims about having a respectable influence on people's socio-political and economic progress as well as the advancement of society as a whole. Today, there are doubts as to whether Nigerian Universities under the present condition of utilizing obsolete teaching methods will be able to lay claims to being central in inculcating skills in individuals. It is against this backdrop that the researcher wonders whether Students' Team Achievement Division (STAD) has any effect on students' academic achievement in taxation in universities in Cross River State.

2. PURPOSE OF THE STUDY

The general purpose of this study was to investigate the effects of Students' Team Achievement Division on students' achievement in taxation in Universities in Cross River State. Specifically, the study sought to investigate the;

- Effect of Students' Team Achievement Division on the mean achievement scores of students in Taxation.
- Effect of Students' Team Achievement Division on the mean achievement scores of male and female students in Taxation.
- Effect of the interaction of treatment and gender on the students' mean achievement in Taxation.

Research Questions

The following research questions were asked to guide the study

- What is the effect of Students' Team Achievement Division on the mean achievement scores of students in Taxation?
- What is the mean achievement score of male and female students taught in Taxation using Students' Team Achievement Division?
- What is the interaction effect of treatment and gender on the students' mean achievement in Taxation?

Research Hypotheses

The following hypotheses stated in the null form guided the study

- The mean achievement scores of students taught Taxation using Students' Team Achievement Division and those taught using conventional method of teaching will not differ significantly.
- There is no significant difference in the mean achievement scores of male and female students taught Taxation using Students' Team Achievement Division and those taught using conventional method of teaching.
- The interaction effect of treatment and gender on the students' mean achievement in Taxation will not be significant.

3. METHODS

The study adopted a pre-test, post-test, control group, non-randomization quasi-experimental research design. The population of the study consisted of Ninety-Three (93) final year business education students in the study area. This number was also used as the sample for the study based on the manageable size of the population. A 45-item Taxation

Achievement Test (TAT) with multiple choice questions served as the data gathering tool. Three experts validated the instrument, and Kudar-Richardson 20 (KR-20) reliability testing was done for the instrument. Analysis of Covariance (ANCOVA) was employed for the null hypotheses at the 0.05 level of significance whereas mean and standard deviation were used for the research questions.

3.1 Experimental Procedure

Before the treatment, a pre-test was administered to the treatment group as well as the control group. This helped the researcher to determine the knowledge of the students in taxation and to also ascertain the homogeneity of the experimental group. Cross River University of Technology was used as the treatment group while the control group was the University of Calabar based on balloting.

Two instructional approaches were employed during the experiment: The conventional instructional strategy and Students' Team Achievement Division (STAD). The control group was taught taxation with the conventional lecture method while the treatment group was taught taxation using Students' Team Achievement Division. The control group was taught by their regular taxation lecturer while the treatment group was also taught by their regular lecturer but also supervised by the researcher himself. The same scheme of work was utilized in both groups (contents and study materials were the same)

The treatment group was presented with the lessons during the first session. The first session was at the beginning of each topic per week, then, the class was thereafter assigned into groups of five to form a team. In this session, students engaged in presentations of contents in order to understand the materials given to them. They discussed the lessons and materials given to them by the researcher. Members of each group with better understanding helped other team members catch up with lessons and materials. They worked with members of their team until all team members have mastered the lessons and materials to a certain level. In the process of working as a team, learners helped each other by using multiple learning resources like mobile apps for learning, browsing the internet, utilizing textbooks and other learning resources that they found comfortable for them in order to enhance their group discussion and develop creativity.

This procedure continued for a duration of six (6) weeks after which a post-test was administered to both control and treatment groups. The post-test that was administered was derived from the content. While taking the post-test under both control and treatment groups, team members were not allowed to offer help or any form of assistance to their team mates; each member took an individual test. The results gotten from the pre-test and post-test from both control and treatment group provided data for answering the research questions as well as testing the research hypotheses.

4. RESULTS

4.1 Research Question One (1)

What is the effect of Students' Team Achievement Division on the mean achievement scores of students in Taxation?

The data proving answers to the above research question are presented in Table 1

Methods	No.	\bar{X}	SD
Students' Team Achievement Division	43	40.44	2.49
Conventional Teaching Method	50	18.62	5.57

From the result above as presented in Table 1, students that were taught with STAD had a mean score of 40.44 and a standard deviation of 2.49 while students that were taught with the conventional teaching method had a mean score of 18.62 and a standard deviation of 5.57. This result reveals that, students taught with STAD performed better than students that were taught with the conventional teaching method.

4.2 Research Question Two (2)

What is the mean achievement score of male and female students taught in Taxation using Students' Team Achievement Division? The data proving answers to the above research question are presented in Table 2

Table 2: Mean Achievement Scores of Students based on Gender

Gender	No.	\bar{X}	SD
Male	19	41.16	1.64
Female	24	39.88	2.91

From the result presented in Table 2, students that were taught with STAD did not show any pronounced differential effect based on gender. The result reveals that, male students had a mean score of 41.16 and standard deviation of 1.64 while the female students had a mean score of 39.88 and standard deviation of 2.91

4.3 Research Question Three (3)

What is the interaction effect of treatment and gender on the students' mean achievement score in Taxation? The data proving answers to the above research question are presented in Table 3

Table 3: Mean Achievement Scores of Students based on Interaction effect of Methods and Gender

Gender	Male	Female
Methods	Mean	Mean
Students' Team Achievement Division	41.16	39.88
Conventional Teaching Method	17.24	19.62

The result in Table 3 shows that male students from the STAD group had a mean score of 41.16 while the female students from the same group had a mean score of 39.88. In the same vein, the male students from the conventional teaching group had a mean score of 17.24 while the female students from that group had a mean score of 19.62. With this result, there is no interaction effect of teaching methods and gender on the mean achievement score of students in Taxation.

4.4 Research Hypotheses

The following null hypotheses were tested at .05 level of significance

HO₁: The mean achievement scores of students taught Taxation using students Team Achievement Division and those taught using the conventional method of teaching will not differ significantly.

HO₂: The interaction effect of treatment and gender on the students' mean achievement in Taxation will not be significant.

Table 4: ANCOVA Results on Students' Mean Achievement Based on Interaction Effect Between Treatment and Gender.

Source	Sum of Sqaure	df	Mean Sqaure
Corrected Model	11096.421 ^a	4	2774.105
Intercept	5068.535	1	5068.535
Preachievement	1.048	1	1.048
Method	9862.904	1	
Gender	6.976		6.976
Method & Gender	76.200	1	76.200
Error	1690.741	88	19.213
Total	89442.000	93	
Corrected Total	12787.161	92	

a. R Squared = .868 (Adjusted R Squared = .862)

Table 4 for hypothesis 1 demonstrates that the P-value of 0.000 is less than 0.05 level of significance at 0.05 level of significance. According to the decision rule, the null hypothesis should be accepted if the P-value is greater than 0.05 level of significance and rejected if it is less than 0.05 level of significance. With this result, the null hypothesis is disproved. This suggests that there is a sizable difference between students taught taxation using the STAD strategy and those taught taxation using the traditional method in terms of mean achievement scores.

The P-value at 0.05 alpha is 0.052, which is higher than the level of significance, for hypothesis 3 about the interaction effect of teaching styles and gender on students' achievement in taxation. The null hypothesis is thus kept because the decision rule states that it should be

accepted if the P-value is higher than the level of significance and rejected if it is lower. This suggests that there is no interaction effect between approaches and gender that would affect how well students perform in taxation.

HO₂: There is no significant difference in the mean achievement scores of male and female students taught Taxation using STAD and those taught using conventional method of teaching.

Table 5: ANCOVA Results on Students' Achievement Based on Gender

Source	Sum of Squares	df	Mean Sqaure	F	Sig of F
Corrected Model	45.700 ^a	2	22.850	4.253	.021
Intercept	2315.096	1	2315.096	430.906	.000
Preachievement	28.246	1	28.246	5.257	.027
Gender	18.536	1	18.536	3.450	.071
Error	214.905	40	5.373		
Total	70589.000	43			
Corrected Total	260.605	42			

a. R Squared = .175 (Adjusted R Squared = .134)

The outcome shown in Table 5 demonstrates that the P-value of 0.71 is greater than the 0.05 level significance at the 0.05 level of significance. This means that there is no discernible difference between male and female students who are taught taxation using the STAD technique in terms of their mean achievement scores. As a result, the null hypothesis is retained.

5. DISCUSSION OF FINDINGS

5.1 Effect of Students' Team Achievement Division on the mean achievement scores of students in Taxation.

The results of the analysis as displayed in Table 1 indicates that Students' Team Achievement Division is more effective than the conventional teaching method in the teaching of Taxation. Furthermore, the analysis displayed in Table 4 rejected the null hypothesis, meaning that that there is a significant difference in the mean achievement of students taught using STAD and those taught using the conventional method. Students' Team Achievement Division (STAD) is a cooperative model in which learners with different levels of academic abilities are put into little groups to work and learn together in order to accomplish a task. When working on the task(s), students are required to help each other until all members of the group have mastered the task(s). Due to teams' cooperation, the students in each learning group are excited to learn and equally help each other to learn, and ultimately realize the goals and objectives of the lesson, thereby becoming successful. All these activities help students' academic achievement to improve. The findings are in line with the result of who maintained that students who were exposed to STAD as a teaching method posted higher gain scores compared to those students who were exposed to the conventional approach (Lantajo and Tipolo, 2018). Based on the findings of the study, it was concluded that the use of STAD had improved the students' academic performance in grade 8 physics class through cooperation with their group mates.

5.2 Effect of Students' Team Achievement Division on the mean achievement scores of male and female students in Taxation.

The results of the analysis as seen in Table 2 reveals that Students' Team Achievement Division did not record significant gender differences on students' achievement scores in Taxation.

Also, the test of significance in Table 5 reveals that there is no significant difference in the mean achievement scores of male and female students taught taxation using STAD strategy. The findings are in line with the views of who carried out a study to investigate the effect of student team-achievement division on Language achievement of Iranian EFL students between gender (Farahnaz et al., 2014). They came to the conclusion that STAD can be used to raise language proficiency among learners. Additionally, the findings showed that after adopting Student Team Achievement Division in their language instruction, there were no gender differences in the students' language achievement (STAD).

Students' Team Achievement Division strategy of instruction is so effective such that it enables learners to communicate and interact freely with one another irrespective of gender. STAD improves the academic achievement of male students and female students alike. They discuss methods and techniques in their subject area in their own words of understanding, thereby resulting in excellent academic performance when evaluated individually and when evaluated as a group as male and female.

5.3 Interactive effect of teaching strategies and gender on the mean achievement scores of students in Taxation.

The results of analysis as presented in Table 3 showed that male and female students taught Taxation using Students' Team Achievement Division did better than those taught using conventional teaching method. There is no interaction effect between strategies and gender because the effectiveness of STAD strategy remained superior across gender and groups. The findings are in consonance with that of In Abakaliki Urban Area of Ebonyi State, conducted an experiment to ascertain the impacts of instructional scaffolding on the accomplishment of male and female students who took financial accounting (Nigeria et al., 2011). They found that the instructional scaffolding strategy outperformed the traditional method in raising financial accounting achievement levels for both male and female students. The results of the interaction test indicated that gender had no discernible influence on the teaching strategy's effect on the mean achievement of students.

6. CONCLUSION

Based on the findings, the researcher's conclusion are as follows:

- The results of the study agree with the fact that Students' Team Achievement Division instructional strategy has the potential of improving students' academic achievement in Taxation.
- Students' Team Achievement Division instructional strategy does not produce significant gender difference in their achievement in Taxation.
- There is no significant interaction between methods of teaching and gender on students' achievement score in Taxation. Students' Team Achievement Division instructional strategy proved the best as compared to the conventional teaching method across gender groups.

RECOMMENDATIONS

Based on the findings gotten from the study, the researcher made the following recommendations:

- Critical stakeholders that are in charge of planning the curriculum should incorporate Students' Team Achievement Division instructional strategy into the curriculum for teaching taxation in universities.
- Both male and female students should be carried along during the deployment of STAD in the instructional delivery process because it has the potential of improving the academic achievement of both.
- School administrators should promote the utilization of Students' Team Achievement Division instructional strategy for teaching Taxation more than other traditional methods.

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