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EXPERIENTIAL LEARNING STRATEGIES AND ACADEMIC PERFORMANCE OF STUDENTS IN FINANCIAL ACCOUNTING IN PUBLIC SECONDARY SCHOOLS IN AKWA IBOM NORTH-EAST SENATORIAL DISTRICT.

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ABSTRACT
This study investigated the extent to which experiential learning strategies influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. Two specific purposes of the study, two research questions and two hypotheses guided the study. Descriptive survey research design was used in this study. The area of this study is Akwa Ibom North-East Senatorial District. The population of the study comprised 2236 senior secondary three (SS3) students in 2025/2026 academic session offering Financial Accounting in all the 86 public secondary schools in Akwa Ibom North-East Senatorial District The sample size for this study comprised 329 senior secondary three (SS3) students offering financial accounting in the 86 public secondary schools in Akwa Ibom North-East Senatorial District. The researcher-made instrument entitled "Experiential Learning Strategies Questionnaire" (ELSQ) was used to collect data for the independent variable while a standardized test (Result from Senior Secondary two (2) Mock Examinations) was used to obtain data on the academic performance of financial accounting students. The instrument developed by the researcher was given to three research experts for face-validation. Cronbach's Alpha statistics was used to obtain the reliability coefficient of 0.86. The data collected were analyzed using simple linear regression for the research questions as well as test the statistical significance of the null hypotheses at 0.05 level of significance. The findings of the study revealed that experiential learning strategies influence academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. It was concluded that students learn financial accounting concepts more effectively when they are actively involved in the learning process rather than positioned as passive recipients of information. It was recommended among others that Financial accounting teachers should regularly incorporate simulation activities such as mock business transactions, ledger preparation, and financial statement exercises into classroom instruction.

Introduction

Education refers to the process by which an individual acquires physical and social capabilities demanded by the society to function meaningfully. Education involves the transmission of knowledge, values and skills from one generation to another, ensuring the continuity and advancement of civilization (Doharey *et al*., 2023). Education plays a great role in shaping individuals and the society in diverse ways. For this reason, a substantial share of a nation's resources is to be invested in education. The performance of candidates on their final examinations after these investments has long been a matter of concern to many well-meaning individuals, institutions and organizations, as well as to various levels of government. One of the vocational subjects in the secondary school curriculum is Financial Accounting.

With this, Ukoima, Akpanobong, Usip and Uke. (2024) asserted that Financial Accounting is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making. Financial Accounting data are processed into Financial Accounting information through the use of Financial Accounting principles and conventions which are the basic fundamentals which guide accountants in recording, appreciating and assessing Financial Accounting information as well as the preparation and interpretation of financial statements.

Considering the importance of Financial Accounting in every field of human endeavour, it becomes very necessary that efforts are geared towards finding a lasting solution to students' poor performance in the subject. As a result, Osuafor and Okonkwo (2023) noted that several factors have been identified by researchers as being responsible for the persistent poor performance recorded in Financial Accounting especially at Senior Secondary Certificate Examinations. Sakina (2016) stated that some of these factors include lack of teachers, lack of educational facilities, overloaded syllabuses, poor attitude and lack of interest on the part of the students and poor teaching methods by teachers. Therefore, to seek solution to the dwindling academic performance of students in Financial Accounting in public secondary in Akwa Ibom State, it is pertinent to investigate the influence of experiential learning strategies.

Experiential learning strategy involves learners using their thinking faculty effectively in problem-solving situations. It directs learners towards better achievement. Experiential learning is seen as a transformative educational approach that emphasizes hands-on experience and direct engagement with the learning environment as noted by Kolb and Kolb (2017). This concept, as stated by Boud and Garrick (2018) holds that learning is most effective when learners are actively involved in the process, rather than merely passively receiving information. Experiential learning emphasises on practical learning and active involvement of students in the learning process. Hence, it could enhance students' performance, because of the tendency to increase retention rates, and foster deeper understanding and interest.

According to Mohammed (2018), students' ability to think about their learning and to have feelings and knowledge about that process is one of the things that make learning so fascinating. Experiential learning strategy is goal oriented and is suitable in critical thinking development of the learners. It helps students in undertaking thinking process and is also useful in problem-solving and effective communication. Teachers need to create learning environments and activities that promote students' beliefs that their abilities to learn can be improved through effort and experience. Hence, the focus of this study is to investigate experiential learning strategies and how they could influence academic performance of students in Financial Accounting.

Statement of the Problem

Financial Accounting is one of the subjects offered at the Senior Secondary Schools (SSS) in Nigeria. The understanding of the Federal Government of Nigeria is that Financial Accounting as part of business subjects contributes to the national goal of education for self-employment. One of the objectives of Financial Accounting is the provision of orientation and basic clerical skill to students to start life for those who may not undergo further training. In spite of this laudable objective, it is observed that the performance of students is still below the expectation in their Senior Secondary School Certificate Examination (SSSCE).

Over the years, especially since the inception of the free and compulsory education programme in Akwa Ibom State, the standard of education has continued to decline. This is shown in the low performance of many students in financial accounting. These poor performances have caused a lot of problems such as inability to get admission into tertiary institutions. The researcher observed that a number of students write WAEC and NECO examinations a number of times before they passed Financial Accounting and other important subjects. Some of these students still failed after several attempts, resulting to inability to get admission into institutions of higher learning. Such students continue to roam about the streets without being useful to themselves, their parents and the society at large.

Government, parents, teachers and students blame one another for students' poor performance in financial accounting, parents blame teachers for lack of dedication to duties. The teachers blame government for poor salaries hence they are poorly motivated, parent also accuse government for not equipping the schools with learning materials, government blame parents for not doing home works and the students are blamed for lack of discipline and dedication to their studies. The researcher being worried about the low performance of students in financial accounting and the rampant blame-game between the government, teachers and parents, decide to embark on this study to determine the extent to which experiential learning strategies influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District.

Purpose of the Study

The main purpose of the study was to determine the extent to which experiential learning strategies influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. Specifically, the study sought to determine:

i. the extent to which simulation influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District.

ii. the extent to which field trip influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District.

Research Questions

The following research questions were raised to guide the study.

i. What is the extent to which simulation influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District?

ii. What is the extent to which field trip influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District?

Research Hypotheses

The following null hypotheses will be tested at .05 level of significance.

H_{O1}. The influence of simulation on the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. is not significant.

H_{O2}. The influence of field trip on the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. is not significant.

Social Impact Theory by Bibb Latané (1981)

Social impact theory was propounded by Bibb Latané in 1981. Social impact theory is defined as any of the great variety of changes in physiological states and subjective feelings, motives and emotions, cognitions and beliefs, values and behavior, that occur in an individual, human, or animal, as a result of the real, implied or imagined presence or actions of other individuals or objects. Social impact is the result of social forces including the strength of the source of impact, the immediacy of the event, and the number of sources exerting the impact. The theory is related to this study as it emphasizes on the strength of the source of impact, the immediacy of the event, and the number of sources exerting the impact. This implies that the social impact of Financial Accounting felt by students will likely motivate them to learn the subject.

Experiential Learning Strategies

Experiential learning is a pedagogical approach that involves students in direct experience and hands-on activities to promote learning and skill development. This learning strategy involves an application of knowledge and theory to real life experience. It fosters attainment of specific learning outcomes and encourages reflection and application of skills and knowledge and prepares future citizen for productive life. Experiential learning integrates with direct experience and focus on reflection. It is constructed on previous knowledge and experience and requires active involvement in constructions. It also encourages, exchanges and collaborate ideas and perspectives, as well as takes place in classroom, workplace and community.

Academic Performance

Academic performance has been an important issue for secondary schools in Akwa Ibom State in particular and Nigeria at large. Academic performance is the extent to which student, teacher or institution has achieved their short or long-term educational goals (Ibrahim *et al.*, 2024). According to Anthony (2018), academic performance of students is a key feature in education it is the center around which the whole education system revolves. Narrad and Abdullah (2016) opined that the performance of students decides the success or failure of any academic institution. It is a measure of output compared to the input. The main outputs in education are expressed in terms of learning, that is, changes in knowledge, skills and attitudes of individuals as a result of their experiences within the school system.

Simulation Learning Strategy

Simulation is an innovative teaching method which is a learner-centred, activity-oriented teaching strategy. The word simulation comes from Latin word 'similis' meaning 'like', that is to act like, to resemble, to pretend to be (Uguma and Obiekezie, 2018). Thus, simulations are activities or materials that present real life situations, past events or organisations in such a way that students will learn and understand more about them (Uchegbu, 2016). Albrecht and Sack (2020) noted that simulation learning strategy has gained popularity in recent years as an effective pedagogical approach in accounting education. Lee *et al.* (2020) found that students who used simulation-based learning showed significant improvements in their critical thinking and problem-solving skills. The implication is that simulation learning strategy can provide students with opportunities to develop their technical skills in financial accounting. Also, it is possible for students to practice preparation of financial statements, analysis of financial data, and making of financial decisions by using simulation software.

Field Trip

Field trip is an important learning strategy that can be used in teaching and learning of financial accounting in order to aid improvement in academic performance of students in secondary schools. Field trip is that instructional strategy that allows students to obtain direct experience from a natural setting (Abdul *et al*., 2018). Ogar and Effiong (2022) described field trip method of teaching as a study trip taken outside the classroom to obtain direct experience of a natural environment. For effective teaching of financial accounting, the use of field trip, which makes use of the real work environment could achieve much and bring home the actual meaning of concepts, principles and practices. Adeyemi (2020) found that students who participated in a field trip to a financial institution showed significant improvements in their understanding of financial accounting concepts. Ogar and Effiong (2022) found that field trip had significant effect on students' achievement. Also, students taught environmental hazards using field trip retained significantly higher than those taught with expository method.

Research Method

The descriptive survey research design was used in this study. The area of this study is Akwa Ibom North-East Senatorial District. The population of the study comprised 2236 senior secondary three (SS3) students in 2025/2026 academic session offering Financial Accounting in all the 86 public secondary schools in Akwa Ibom North-East Senatorial District The sample size for this study comprised 329 senior secondary three (SS3) students offering financial accounting in the 86 public secondary schools in Akwa Ibom North-East Senatorial District. This was determined using Krejcie and Morgan sample table. Cluster sampling technique was used in segmenting the study area into three (3) clusters: Etinan/Nsit Ibom/Nsit Ubium; Itu/Ibiono and Uyo/Uruan/Nsit Atai/Ibesikpo Federal Constituencies. Finally, simple random technique was used in selecting the respondents from each of the clusters to serve as sample for the study. The researcher-made instrument entitled "Experiential Learning Strategies Questionnaire" (ELSQ) was used to collect data for the independent variable while a standardized test (Result from Senior Secondary two (2) Mock Examinations) was used to obtain data on the academic performance of financial accounting students. The instrument developed by the researcher was given to three research experts for face-validation. Cronbach's Alpha statistics was used to obtain the reliability coefficient of 0.86. The data collected were analyzed using simple linear regression for the research questions as well as test the statistical significance of the null hypotheses at 0.05 level of significance.

Results

Research Question One

What is the extent to which simulation learning strategy influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District?

Table 1: Summary of the extent of influence of simulation learning strategy on the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District n=329

Source of Variation	R	R Square	Remarks
Simulation Learning Strategy Academic Performance	.82	.67	Great Extent

Source: Field data (2026)

A simple linear regression analysis was conducted to determine the extent to which simulation learning strategy influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. Table 1 revealed the coefficient of determination (R^2) of 0.67. This implies that 67% is the overall contribution of all items on simulation learning strategy on the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. In line with the decision rule, this therefore means that the extent to which simulation learning strategy influence academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District is great.

Research Question Two

What is the extent to which field trip learning strategy influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District?

Table 2: Summary of the extent of influence of field trip learning strategies on the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District n=329

Source of Variation	R	R Square	Remarks
Field trip learning strategy Academic Performance	.73	.53	Great Extent

Source: Field data (2026)

A simple linear regression analysis was conducted to determine the extent to which field trip learning strategy influence the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. Table 2 revealed the coefficient of determination (R^2) of 0.53. This implies that 53% is the overall contribution of all items on field trip learning strategy on the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. In line with the decision rule, this therefore means that the extent to which field trip learning strategy influence academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District is great.

Research Hypothesis One

There is no significant influence of simulation learning strategy on the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District.

Table: 3 Summary of Regression Analysis of simulation learning strategy and academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District

Source of Variation	Sum of Square	df	Mean Square	F	P-value	Decision
Regression	69.426	1	69.426	52.103	.000	Significant
Residual	146.367	328	1.241			
Total	215.793	329				

p< .05; Source: Field data (2025)

The computed F-value of (52.103) has the probability value of 0.00 which is less than the probability level of 0.05. This is interpreted to be statistically significant at the degree of freedom of 1 and 328. Therefore, the null hypothesis which states that there is no significant influence of simulation learning strategy on the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District is rejected. This means simulation learning strategy significantly influence academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District.

Research Hypothesis Two

There is no significant influence of field trip learning strategy on the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District.

Table: 4 Summary of Regression Analysis of field trip learning strategy and academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District

Source of Variation	Sum of Square	df	Mean Square	F	P-value	Decision
Regression	57.550	1	57.550	43.110	.000	Significant
Residual	158.243	328	1.021			
Total	215.793	329				

p< .05; Source: Field data (2025)

The computed F-value of (43.110) has the probability value of 0.00 which is less than the probability level of 0.05. This is interpreted to be statistically significant at the degree of freedom of 1 and 328. Therefore, the null hypothesis which states that there is no significant influence of field trip learning strategy on the academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District is rejected. This means field trip learning strategy significantly influence academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District.

Discussion of Findings

Simulation Learning Strategy and Academic Performance of Students in Financial Accounting

The finding of this study shows that the extent to which simulation learning strategy influence academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District is great. The corresponding null hypothesis tested revealed that simulation learning strategy significantly influence academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. This implies that simulation learning strategy enhances students' critical thinking and problem-solving skills which leads to high academic performance. When students are exposed to simulated financial accounting scenarios, they are encouraged to think critically and develop solutions to complex problems.

The finding of this study agrees with that of Lee *et al.* (2020) who found that students who used simulation-based learning showed significant improvements in their critical thinking and problem-solving skills. The implication is that simulation learning strategy can provide students with opportunities to develop their technical skills in financial accounting. Also, it is possible for students to practice preparation of financial statements, analysis of financial data, and making of financial decisions by using simulation software. Students who used simulation-based learning in financial accounting courses showed significant improvements in their technical skills, including their ability to prepare financial statements and analyze financial data.

Field Trip Learning Strategy and Academic Performance of Students in Financial Accounting

The finding of this study shows that the extent to which field trip learning strategy influence academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District is great. The corresponding null hypothesis tested revealed that field trip learning strategy significantly influence academic performance of students in Financial Accounting in public secondary schools in Akwa Ibom North-East Senatorial District. This implies that field trip is fundamental to financial accounting which derive much of its impetus from the interrelationships between the students and the business environment.

The finding of this study corroborates with that of Adeyemi (2020) who found that students who participated in a field trip to a financial institution showed significant improvements in their understanding of financial accounting concepts. Similarly, the finding of this study also aligns with that of Ogar and Effiong (2022) who found that field trip had significant effect on students' achievement. Also, students taught environmental hazards using field trip retained significantly higher than those taught with expository method.

Conclusion

This study examined the influence of experiential learning strategies on students' academic performance in financial accounting in public secondary schools in Akwa Ibom North East Senatorial District. The findings clearly established that experiential learning is not merely a supportive teaching approach but a decisive factor in improving students' academic outcomes. Specifically, simulation and field trips were found to significantly enhance students' understanding and performance in financial accounting. The conclusion drawn from these findings is that students learn financial accounting concepts more effectively when they are actively involved in the learning process rather than positioned as passive recipients of information. Experiential strategies expose learners to real-life accounting situations, encourage critical thinking, and help bridge the persistent gap between theoretical knowledge and practical application.

Recommendations

i. Financial accounting teachers should regularly incorporate simulation activities such as mock business transactions, ledger preparation, and financial statement exercises into classroom instruction.

ii. School principals should facilitate and approve organized educational field trips to banks, accounting firms, and business establishments within the district.

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