Journal of Educational
Management Vol. 7. 1. (45 – 65)
April, 2016

Accounting Students Learning Difficulties and Associated Interventions: The Views of Accounting Teachers

Leticia Bosu
Department of Arts and Social Sciences Education,
College of Education Studies
University of Cape Coast, Cape Coast

Abstract

The study investigated the major learning difficulties Senior High School accounting students had and the interventions accounting teachers used to address them. This rather focused only on the views of the accounting teachers. Through a descriptive survey, 72 accounting teachers were studied. These respondents were selected from 47 public SHS in the Central Region. Questionnaire was administered to them and the associated data was analysed using means and standard deviation. The study revealed that minor errors and careless mistakes were the major learning difficulties that accounting students faced while inattention in class was found to be the least profound. To avert the situation, accounting teachers implored students to adhere strictly to the accounting laws and principles. The accounting teachers actively involved their students during teaching and learning and also broke tasks into manageable pieces as ways of addressing the difficulties that accounting students encountered. It is accordingly recommended that, accounting teachers become extra careful and methodical in presenting facts in class. They must ensure that students are attentive to details and stick to formalised presentation of factual information and figures in accounting. It pays for the teachers to go round supervising the work of students as they perform an activity in class so as to ensure that a timely intervention could be provided when the students are going wayward.

Introduction

Learning Difficulties in Schools

Even though many scholars have defined the term "learning difficulties", there is no clear and widely accepted definition of the term. Indeed there is an ongoing debate on the issue of definition. There are currently at least twelve definitions that appear in the professional literature but these disparate definitions do agree on certain factors (Child Development Institute, 2008).

In one sense, the term "learning difficulties" is used as a comprehensive term to refer to a range of problems that arise when information from the senses is not accurately received by the brain (Focus on the Family, 2006). The Australian National University (ANU, 1994) also adds that "learning difficulties" is a much broader term which refers to problems in developmental and academic skills which may arise from one or more of the following factors: intellectual disability, physical disability, inappropriate learning environment or emotional difficulties. A related but essentially different term is "learning disability". It is used to describe a group of disorders that affects a broad range of academic and functional skills including the ability to speak, listen, write, spell, reason and organize information (Coles, 1987).

The National Joint Committee on Learning Disabilities (NJCLD, 2005) defines the term learning disability as:

> a heterogeneous group of disorders manifested by significant difficulties in the acquisition and use of listening, speaking, reading, writing, reasoning or mathematical abilities. These disorders are intrinsic to the individual and presumed to be due to Central Nervous System Dysfunction. Even though a learning disability may occur concomitantly with other handicapping conditions (e.g. sensory impairment, mental retardation, social and emotional disturbance) or environmental influences (e.g. cultural differences, insufficient/ inappropriate instruction, psychogenic factors) it is not the direct result of those conditions or influences.

The Australian National University (1994) explains that the

key difference between "learning difficulties" and "learning disabilities" is that the latter is presumed to arise from neurological rather than intellectual, physical or sensory impairment. A learning disability or difficulty is not, however, an indication of low intelligence. Indeed, research indicates that some people with learning disabilities may have average or above-average intelligence (Hammill, 1990).Child Development Institute (2008) suggests that any definition of the term "learning difficulties" should have one or two of the following factors:

1. People with learning difficulties have difficulty with academic achievement and progress. Discrepancies exist between a person's potential for learning and what he/she actually learns.
2. Learning difficulties show an uneven pattern of development (language development, physical development, academic development and or perceptual development).
3. Learning difficulties are not due to environmental disadvantage.
4. Learning difficulties are not due to mental retardation or emotional disturbance.

These factors buttress what Hannaford cited in Oliver (2008) stated that learning is not all in the head.. It is full activation and balance of all parts of our mind and body system that allows us to become effective and productive thinkers. Therefore, if a student finds it difficult in articulating and balancing all parts of the mind and the body system in learning, then the person is described to have a learning difficulty.

Types of Students' Learning Difficulties in Accounting

Most studies indicate that there are many types of learning difficulties. Learning difficulties can be categorized either by the type of information processing that is affected or by the specific difficulties caused by a processing deficit. There are four stages of information processing; namely, input, integration, storage and output (National Dissemination Centre for Children with Disabilities, NDCCD, 2004).

During the input stage in information processing for learning, information is

perceived through the senses, such as visual and auditory perception. Difficulties with visual perception can cause problems with recognizing the shape, position and size of items seen. Notwithstanding these difficulties, there could be problems with sequencing, which can relate to deficits with processing time intervals or temporal perception. Difficulties with auditory perception can make it difficult to screen out competing sounds in order to focus on one of them, such as the sound of the teacher's voice. Students who are not able to identify the teachers' voice from noisy environment may cause them not to be attentive hence not getting whatever is taught in the classroom which may also cause low performance for these students.Some students who have input difficulties in learning may appear to be unable to process tactile input. For example, they may seem insensitive to pain or dislike being touched.

The integration stage is the stage during which perceived input is interpreted, categorized, placed in a sequence, or related to previous learning (NDCCD, 2004). Students with problems in integration may be unable to tell a story in the correct sequence. They may be unable to memorize sequences of information. This may be exhibited when, for instance, accounting students with this problem are being asked to prepare a final account of a manufacturing firm. Because the preparation requires the students to follow some sequence of steps such as preparation of manufacturing account, trading profit and loss account, the income surplus account and finally, the balance sheet, involves a whole lots of items in each stage of the account preparation, this may affect the presentation of the work since students with this problem do not know the sequence they should follow. Again, such students may be able to understand a new concept but be unable to generalize it to other areas of learning. For example the concepts of 'Debit' and 'Credit', thus debiting the receiver and crediting the giver may be seen as a simple concept, but students who have integration difficulties in learning may not be able to perform that simple task.

Another interesting problem that accounting students exhibiting this type of learning difficulties face is that, the students are able to learn facts

but they are unable to put the facts together to see the "big picture." For example in preparing the final accounts of a company, the students might be able to learn the preparation of various aspects of accounts that form the final account well, but will not be able to integrate it in the preparation of the final accounts. The students may not know that in preparing the final accounts of a company, the gross profit / loss figure is used in ascertaining the net profit / loss and the net profit / loss in getting the income surplus and finally the income surplus figure for inclusion in the balance sheet. If such students are unable to integrate these aspects of the final account, they will have difficulties in learning the subject.

Learning difficulties occur at the storage stage of information processing when there is a problem with memory- that either the short-term (working memory) or the long-term memory. In the case of accounting students in the Senior High Schools, this research focuses mostly on the learning difficulties that occur as far as the short-term memory is concerned. By this aspect, accounting becomes difficult to learn when new materials are learnt without many more repetitions than is usual. It is pertinent to be repeating what students have been taught for them to be able to remember. For example, in adjusting accounts, which is usually done in the preparation of any final accounts, much time is not spent in teaching it because teachers assume that students have been taught already. Students who have difficulties in storing of information in the short term memory are at risk. This is because the teacher may not spend much time or give more exercises to the students for them to become conversant with what the students have been taught. Students exhibiting this type of difficulty may have a problem, and to overcome this problem, the teachers need to repeat what they are teaching and give more practical exercises to the students for them to become conversant with what has been taught.

The last stage as far as processing of information is concerned is output. Information comes out of the brain either through words, that is, language output, or through muscle activity, such as gesturing, writing or drawing. Difficulties with language output can create problems with spoken language

(NDCCD, 2004). For example, answering a question on accounting concept and principles would require a student to retrieve information from storage, organize his /her thoughts, and put the thoughts into words before he/she speaks. A student who has a problem in this area may not be able to produce the answer correctly. It can also cause trouble with written language for the same reasons. For instance, if a student is given a final account to comment on the financial status of the company (report writing) the student may face some difficulties in putting his/ her thoughts together.

Difficulties with motor abilities can cause problems with gross and fine motor skills. People with gross motor difficulties may be clumsy, that is, they may be prone to stumbling, falling, or bumping into things. Accounting students with this type of problem may not be able to present their work well and teachers may have difficulties when it comes to reading and marking their scripts; because of awkward hand writing. They may fail not because they were not able to get the answers right but the way they presented their work made them perform badly.

Major Sources of Students Learning Difficulties

Ji-Won (2006) conducted a study on pre-service teachers' understanding and strategies on students' errors of reflective symmetry. The sample consisted of 54 pre-service teachers, 32 of whom were in their senior year of the elementary teacher preparation programme and the remaining 22 were prospective teachers with a math major seeking middle and secondary school certification. The study examined how pre-service teachers understand reflective symmetry and what types of pedagogical strategies pre-service teachers use to help students who have misunderstanding of reflective symmetry. The major finding of the research indicated that pre-service teachers have problem with their subject content. Again, it was also found out that regardless of teachers being able to identify students' learning difficulties, the teachers could not help address them. This could serve as a cause of students' learning difficulty, because teachers were not able to address the difficulty that they had detected as students problems.

Penso (2002) investigated how Junior High School student teachers in Israel identified and described the causes of their pupils' learning difficulties in biology. The study surveyed 40 Junior High School student teachers in both urban and rural schools through observation and the use of teachers' diary. Penso (2002) identified the sources of learning difficulties and categorised them under four main headings, namely difficulties related to:

1. pupils cognitive and affective characteristics
2. the type of content
3. the teaching methods
4. factors inherent in the lesson.

On pupils' cognitive and affective characteristics, Penso (2002) explains that lack of students' prior knowledge does not enable students to cope with the lesson content in a meaningful way. Penso (2002) points out that pre-coordination acquired by the learners as a result of partial experience or inconsistency in thinking, lack of motivation and concentration affects pupils' cognitive and affective characteristics in the course of their study. Content related difficulty may emerge as a result of the level of difficulty or complexity in abstraction in the course. On the teaching activity, Penso (2002) added that the focus was on two main factors. That is the structure of the lesson-content overloaded and unsatisfactory sequence. The other aspect was on the presentation of the content which comes as a result of inappropriate forms of representation which does not contribute to the process of learning. Difficulty relating to factors inherent in the lesson may be exhibited in the learning atmosphere that the students or pupils found themselves.That is the discipline problems, cohesiveness of class, competitiveness, order and organisation of the class. Penso (2002) concluded that the difficulty may exist prior to the process of teaching the students or pupils and some may come in the course of the teaching. This study is in a way congruent with the findings of Ji-Won (2006). He asserts that content related difficulties may translate into the use of inappropriate teaching methods thereby creating an uncomfortable atmosphere which results in students' apparent lack of interest in the lesson and subsequent poor performance.

Madsen and Olson (2005) also conducted a study on student teachers' use of learning theories to diagnose children's learning difficulties. The study investigated how two pre-service teachers' conception of learning theories transform their decision making during teaching and how they are able to identify the learning difficulties of their students. The paired-sampled case study examined research based framework papers, oral defence, students teaching practices and reflections on actions. Madsen and Olson's (2005) findings indicated that understanding how people learn is the foundation of informed teaching, yet it was difficult for teachers to articulate and effectively use that understanding in their knowledge base to teach their students to understand. This is because teaching is a profession that requires the effective practitioner to possess a sophisticated knowledge base in content, pedagogy, and pedagogical content knowledge (Shulman, 1987), and to make constant decisions that rely on that knowledge base. This supports Kuchemann's (2007) assertion that the lack of teachers' content knowledge may be a major cause of their students' learning difficulty. This implies that the knowledge base that the teacher has or possesses helps him/her to be able to really bring what they perceive as causes of students' learning difficulties that the students encounter in teaching and learning. Madsen and Olson (2005) also added that teachers' inability to identify the learning difficulties of their students is a cause of their students' learning difficulties.

Chinn (2002) conducted a study on the difficulties students face in learning mathematics. The study involved 160 pupils selected from Ireland, The Netherlands and England. Chinn (2002) identified inappropriate teaching methods; problems in students' short term and long term memory; language problem; speed of working and sequencing as possible causes of students' learning difficulty. He indicated that the learning of math is very dependent on the teaching methods being appropriate to the individual. He explains that we do not learn in the same way and as math is a very sequential subject, in the sense that each new idea builds on previous learning, failure can be cumulative which may be a problem for the

student in the future. However, if teachers are able to use the right teaching methods during teaching, students may not face such problems. This is because according to Sprenger (2003) and Dunn and Dunn (1978), the use of different teaching method by teachers will help them identify students learning difficulty. They also explained that by the use of the right teaching methods teachers can accommodate different learning style of students. Also, students who have short term memory are identified by their teachers to be students who lose tracks in the middle of doing a multistep mental arithmetic problem and they have problem in absorbing a sequence of instructions. Likewise, students who may exhibit long term memory difficulties are perceived by their teachers to be students who cannot remember sequence of steps needed to complete a given task such as long division.

Learning Difficulties in Senior High School Accounting

For any instructional programme to succeed and survive the test of time, teachers' impacts are paramount. Teachers serve as the agents to deliver the programme as required. However, their conduct in the classroom is a crucial factor of their professionalism which is broken further into the skills of teaching and knowledge in the specific subject area. These two components of professionalism serve as the potent forces that help in appraising a teacher's performance.

In Ghana, the annual West African Senior Secondary Certificate Examination (WASSCE) results reveal that accounting students' performance in the accounting paper over the years still needs improvement. This is evident in the chief examiners' reports over the past years about students' performance in accounting as a subject. Between the years 2002 and 2008, the chief examiners' reports repeatedly drew attention to the need to improve students' performance (West African Examinations Council, 2002; 2003; 2003; 2004; 2005; 2006; 2007; 2008). Each year's report stated that candidates' performance did not differ from those of previous years. This gave an indication that weaknesses that were previously highlighted still persisted. The set of questions was of the same standard and difficulty as the previous years. The questions were

within the general coverage of the syllabus and within the abilities of the candidates. However, performance level fell below the previous years. The indication from these reports is that students have apparent difficulties in learning and understanding accounting concepts and principles. Research is therefore needed to establish what those difficulties are, their causes, how teachers identify those difficulties and what measures they put in place to address the difficulties.

Research Questions

The purpose of this study was to find out what pedagogical techniques senior high school accounting teachers use to identify and address the major learning difficulties of their students. Accordingly the following research questions were crafted to guide the study.

1. What are the major learning difficulties of Senior High School accounting students in the Central Region?
2. How do Senior High School accounting teachers in the Central Region address the learning difficulties of their students?

Methodology

Descriptive survey design was used in this study. The target population of the study, therefore, consisted of all public SHS accounting teachers (comprising cost and financial accounting teachers) in the Central Region. All the accounting teachers in the public SHSs in the region were targeted because they were the subjects of interest. The accessible population was all public SHSs accounting teachers in the region who were willing to participate in the study.

Purposive sampling was first used to select those schools that offer accounting. Thus, out of the 55 SHSs in the region, 47 public SHSs offering accounting as a course of study were selected. Thereafter, those accounting teachers in the selected SHSs were used as the primary respondents of the study because by their positions, they possessed special qualification that enabled them to provide the required responses. Thus, the researcher used only the census survey in collecting the data. The justification for the use of census survey was that the researcher could cover all the respondents (target population) in the region since the number of accounting teachers in each

school are not many and that the researcher was able to collect data from all accounting teachers who were willing to give out information from the schools selected for the study in the region. All the teachers therefore became participants because of their small number. In all, 72 accounting teachers were surveyed.

Data was analysis using mean and standard deviation. Graph was also drawn to show the pictorial view of students' learning difficulties.

Results and Discussion

Accounting Students' Major Learning Difficulties

The study sought to find out the major learning difficulties of accounting students. Hence research question one was posed, thus: What are the major learning difficulties of Senior High School accounting students in the Central Region of Ghana? To answer this question, items 1-16 on the questionnaire asked teachers on the major learning difficulties of accounting students. Their responses are presented in Table 1 and Figure 1.

Table 1: Major Learning Difficulties

Learning difficulties	Code	Mean	Std. Deviation
Apparent inattention during lesson	1	2.18	0.76
Concentration difficulties	2	2.40	0.74
Difficulties in mathematical calculation	3	2.50	0.81
Minor errors and careless mistakes in solving accounting problems	4	3.31	0.62
Difficulty in test taking	5	2.94	3.66
Difficulty in understanding accounting terms	6	2.51	0.81
Difficulty in presenting answers	7	2.62	0.86
Difficulty in following instruction	8	2.62	0.66
Difficulties in sequencing and completing steps	9	2.75	0.69
Difficulty to understand certain topics	10	3.21	0.56

The first major learning difficulty accounting students have is the commitment of minor errors and careless mistakes in solving accounting problems which recorded the highest mean score of 3.31. The extent to which accounting teachers agreed with each other on this learning difficulty was relatively high. Thus the associated standard deviation was 0.62. It was the second lowest standard deviation that was reported with the learning difficulties.

With a mean of 3.21 the second major learning difficulty students' faced was the difficulty they had with understanding specific accounting topics. However, there was a standard deviation of 0.56 with this mean score. This was the smallest standard deviation obtained for all the mean scores for the learning difficulties identified. This implied that accounting teachers showed greatest agreement in respect of students' difficulty in understanding certain topics as the second major difficulty. The data indicated further that the learning difficulty with the minimum mean score was student's apparent inattention during lesson. Nevertheless, accounting teachers' consensus on this matter was relatively low, with a standard deviation of 0.76 associated with the mean score.

Accounting teachers are primarily concerned about common errors students make in accounting and their inability to understand certain accounting topics. They however indicated that inattention in class was a minor learning difficulty that accounting students face. The first and second major students' learning difficulties were all content-based, yet the least diagnosed learning difficulty was related to classroom management. Standards of pedagogy require that teachers should know classroom organisation in order to make teaching effective. The implication for the data indicated that accounting teachers' concerns are geared towards improving their content knowledge to help students curb the problems identified. They were more comfortable with their pedagogical knowledge and its application in their teaching. However, this finding contradicts what Ji-Won (2006) and Kuchemann (2007) had that, teachers they studied had problems regarding content

knowledge. They were of the view that since teachers had content knowledge difficulty, it would be very difficult for them to identify students who had learning difficulty. In the present study, accounting students' major learning difficulties were not associated with their teachers' lack of knowledge about the content of accounting but due to certain students' characteristics such as inattention in class and common errors and careless mistakes. Shulman (1986) agreed that every effective teacher must integrate pedagogy and content into an understanding of how particular topics, problems or issues are organised, represented and adapted to the diverse interest and abilities of learners and presented for instruction. If teachers want to be successful in their teaching, they would have to confront both issues of content and pedagogy. The bar graph (Figure 2) also presents a pictorial view about the major learning difficulties of accounting students.

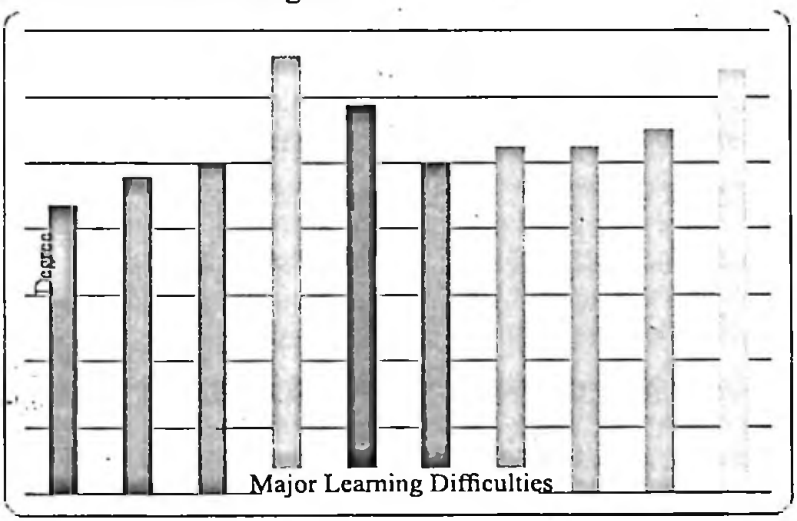

Figure 1: Students' Major Learning Difficulties

Topics in which Students have Difficulty

There are some topics in accounting that students find difficult to understand. Accounting teachers' assessment of such difficult topics is discussed in this section. Nineteen teachers (25.3%) indicated that

suspense accounts, branch accounts and partnership account are topics in accounting that their students find difficult to learning. This was followed by depreciation of fixed assets; adjustments and accounting ratios of which 15 teachers (20%) said their students' have difficulty in those particular topics. Nine teachers (12%) also indicated that students' have difficulty in company accounts, double entry principles and incomplete records. Some teachers (41.4%) listed topics such as correction of errors, single entry, control accounts, bank reconciliation, receipts and payments, and income and expenditure accounts as other difficult topics. However only 1 teacher (1.3%) indicated that students' have difficulty in accounting for non-profit making organisation.

The majority of the teachers indicated that suspense account, branch account and partnership account are really difficult topics. This shows that indeed students have difficulty in those particular topics which are all reserved for years 2 and 3 of the modified SHSs programme. Students might have had sound foundation in the first year, but ones they encounter problems in those topics in the upper levels, they are likely to encounter problems in their WASSCE examination. One factor is a change in the teachers. Once a teacher gives sound foundations, that same teacher is highly likely to build better on such foundations. Usually SHSs have several teachers assigned to specific classes in the various levels. So no one teacher instructs a class throughout the entire programme. The curriculum too may present some difficulty and as students graduate to a higher class, the content becomes more difficult. This may militate against the enthusiasm of students to learn and thus serve as a fondness for such topics.

Intervention Measures for Students' Learning Difficulties

Research question four sought to find out the intervention measures accounting teachers employ to help address students' learning difficulties. This was posed as: How do Senior High School accounting teachers in the Central Region address the learning difficulties of their students? Items 17-37 on the questionnaire were used to elicit responses in this regard. The responses of accounting teachers are presented in Table 2.

Table 2: Interventions Employed to Address Students' Learning Difficulties

Intervention	Code	Mean	Std. Deviation
I get students' attention before I instruct them	1	3.19	0.52
Actively involve students	2	3.53	0.53
Teach specific methods of self-monitoring	3	3.03	0.63
Students to proofread their work	4	2.90	0.81
Enough time during test taking	5	3.04	0.66
Teaching of test taking skills	6	3.21	0.67
Oral testing	7	2.94	0.75
Clear readable and uncluttered test forms	8	3.06	0.63
One direction at a time	9	3.26	0.53
Breaking of total task into workable pieces	10	3.35	0.59
Example and steps to accomplish task	11	3.38	0.52
Adherence to laws and principles of accounting	12	3.54	0.60
Remedial instructions for students with difficulties	13	3.18	0.66

In response to research question four, a majority of accounting teachers agreed that accounting teachers must emphasize strict adherence to the laws and principles of accounting in order for students to see the importance of paying attention to these laws and principles. With a mean score of 3.54 and a standard deviation of 0.60, this intervention was rated the highest among all the intervention measures. Students' active participation in class was the second highest intervention measure used by accounting teachers. It had a mean score of 3.53 and a standard deviation of 0.53. The implication of these statistics is that accounting teachers actively involve students in instruction to help students to overcome their learning difficulties. Students should be active participants rather than dormant during instruction. Such involvement of students during teaching and learning helps them to be able to recall whatever activity that took place during instruction.

The least intervention measure that accounting teachers used was allowing students to proofread their work before collecting them to score. Most accounting teachers did not agree to the use of this intervention. The strategy had a mean score of 2.90 and a standard deviation of 0.81. Most teachers were of the view that the time allotted to tests and examinations was enough to enable students proofread their work before submission for assessment. Therefore, did not see the need for providing extra time for proofreading. The teachers, therefore, did not agree that it was a major intervention measure in remedying students' learning difficulties.

Accounting teachers emphasising strict adherence to the laws and principles of accounting was a good intervention strategy. Before one can perform well in any discipline, one has to know the laws and principles in that discipline. Without that as a bench mark, no matter how brilliant that student is, the student cannot perform well as expected. The student who lacks knowledge of the necessary laws and principles that underpin a particular discipline always exhibits some difficulty in the learning of that discipline. Even though difficulties may be encountered in accounting, when the student is taught the fundamental concepts, laws and principles in accounting, the students may be prompted when he/she is faced with a problem which requires the application of these laws and principles.

Accounting teachers emphasising the content knowledge which include those fundamental concepts, laws and principles of accounting implied that they were agreed to the fact that students need to get the content very well. These fundamental concepts, laws and principles of accounting are built on at each level that accounting is taught in the education system. The accounting teachers were of the view that without a proper foundation, students' may have difficulty in their studies.

Students' involvements in teaching and learning activities that go on in the classroom go a long way to help students overcome the difficulties that they may encounter in accounting. Students' participation in instructions may take the form of asking or answering questions, being called upon to make entries of a transactions

on the board, project assignments, among others. Students may have the concepts, laws and principles but without their active involvement in the lesson, they may forget whatever they have been taught. Most students become very good when they are actively involved in the task at hand rather than when they are passive recipients.

Histovitch and Mitchltree (2004) explain that if teachers are able to organise and sequence their topics in such a way that they will be able to present ideas in a coherent and connective way, they will be able to solve students' learning difficulty. This is achieved when teachers are able to connect the concepts of the subjects that they teach. Jordan et al. (2005) found that teachers helped students by giving them all the possible strategies so as to be familiar with solving questions given to them. The accounting teachers' strict adherence to the laws and principles of accounting is in line with Jordan et al.'s finding. In confirming the finding of the study that accounting teachers actively involve students in the classroom, Histovitch and Mitchltree (2004) agreed that hands-on activity really helps students to perform well. The implication of this is that hands-on activity helps students to have a deep conceptual understanding of the topics being treated. Practically, when students get involved in the instruction, they tend to have a better and deeper understanding of the lesson. Westwood (2006) also supported this finding by indicating that students who have difficulty can be successful by teaching them how to learn and by also attending to matters of instruction and curriculum content.

Additionally, Swanson (19[illegible]1 that the method of instruction that a teacher chooses may allow him/her to actively involve students in the course of teaching and learning. The suggestion made was that the most effective form of teaching students with difficulty was to combine direct instruction with components of strategy instruction.

Accounting as a discipline is built on accuracy. Yet the major learning difficulty the accounting students were noted to have was the commitment of minor errors and careless mistakes. The implication of this is that accounting students are less

efficient in the application of the accounting standards to solving a particular question. The bottom line is that accounting students will continue to experience difficulty with the subject once the problem remains unresolved.

Generally, accounting teachers employ multiple intervention measures to address students' learning difficulties. This implies that accounting teachers are not leaving out students' difficulties unattended but rather are holistically addressing them. Yet, since they employ limited strategies in identifying accounting students' learning difficulties and thus the high propensity of misdiagnosing students' learning difficulties, there is also the possibility of applying the inappropriate interventions. This may have a debilitating effect on the performance of the accounting students.

Based on the findings and the conclusions drawn, the following recommendations made for practice:

1. Carelessness was found to be the major learning difficulties Senior High School accounting students have. It is therefore recommended that accounting teachers become extra careful and methodical in presenting facts in class. They must ensure that students are attentive to details and stick to formalised presentation of factual information and figures in accounting. It pays for the teachers to go round supervising the work of students as they perform an activity in class so as to ensure that a timely intervention could be provided when the students are going wayward. School heads should strengthen their supervision role to ensure that both accounting students and teachers conduct themselves appropriately in order to achieve the desired behaviour in terms of academic excellence.
2. The common intervention accounting teachers use to address accounting students' learning difficulties is their admonishing the students to strictly adhere to the principles and laws of accounting. Admonishment alone may not be potent enough to get students to do the right thing.

Students must know the nature of accounting and appreciate the need to understanding and translating their understanding into the production of those financial statements required of them in examinations. Accounting students must have that intrinsic motivation to study the subject. It is therefore, recommended that students be left to willingly opt to study accounting without any compulsion from teachers.

REFERENCES

Australian National University (ANU) Students Services (1994). *Guidelines for working effectively with students' with learning disabilities*. Canberra: Australian National University.

Child Development institute (2008). *About learning disabilities*. Retrieved December 1, 2008, from http://childdevelopmentinfo.com/learning disabilities.shtml.

Chinn, S. (2002). *Math and dyslexia: A view from the United Kingdom*. Principal of Mark College, Somerest, UK. Retrieved September 9, 2008, from http://www. Spraka loss.se/Chinn-mathsanddy slevia.html.

Coles, G. (1987). *The learning mystique: a critical look at learning disabilities*. Retrieved January 15, 2009, from http://en.wikipedia.org/wiki/le arning difficulties.

Dunn, R, & Dunn, K (1978). *Teaching students through their individual learning styles: A practical approach*. Reston, VA: Reston Publishing Company.

Focus on the family (2006). *Types of learning difficulties*. Retrieved December 1, 2008, from http://focusonthefamily.com/par enting/learningdifficulites.

Hammill, D. D. (1990). On defining learning disabilities: An emerging consensus. *Journal of Learning Disabilities. 23*(2), 74-84.

Hristovitch, S. & Mitcheltree, M., (2004-10-21). *Exploring middle school teachers' pedagogical content knowledge of fractions and*

decimals. Paper presented at the annual meeting of the North American Chapter of the International Group for the Psychology of Mathematics Education, Ontario. Retrieved February 5, 2009, from http://www. allacademic. com/meta/p117700_index.html

Ji-Won, S. (2006). Investigating pre-service teachers understanding and strategies on a student's errors of reflective symmetry. *Conference of the International Group for the Psychology of Mathematics Education.* (5), 145-152.

Jordan, N. C., Gersten, R., & Flojo, J. R (2005). Early identification and intervention for students with mathematics difficulties. *Journal for learning disabilities, 38*(4), 293-304.

Kuchemann, D. (2007). *Prospective mathematics teachers' pedagogical content knowledge of definite integral: the problem of limit.* Retrieved March 10, 2009, from http://bsrlm. org.uk /Ips27/ips27-3/BSRLM-IP-27-3-2.

Madsen, J. A., & Oslon, K. J. (2005). Student teachers use of learning theories to diagnose children learning difficulties. *Journal Article of Elementary Science Education, 17*(2), 35-55.

National Dissemination Centre for children with Disabilities (NDCCD, 2004). *Types of learning disabilities.* Retrieved January 15, 2009, from http://en.wikipedia.org/wiki/learningdifficulties.

National Joint Committee on Learning Disabilities. (NJCLD, 2005). *Responsiveness to intervention and learning disabilities.* Retrieved February 14, 2007, from http://www.ldonline.org/njcld.

Oliver, P. (2008). *Brain gym exercise-effective intervention for learning difficulties.* Retrieved December 1, 2008, from http://ezinearticles.com/?Brain-Gym-Exercise---Effective-Intervention-For-Learning-Difficulties&id=1520772.

Penso, S. (2002). Pedagogical content knowledge: How do student teachers identify and describe the causes of their pupils' learning difficulties? *Asia-Pacific* of *Teacher Education, 30*(1), 25-37.

Shulman, L. S. (1986). Those who understand: Knowledge growth in teaching. *Educational Researcher, 15* (2), 4-14.

Shulman, L. S. (1987). Knowledge and teaching: Foundations of the new reform. *Harvard Educational Review, 57* (1), 1-22.

Sprenger, M. (2003). *Differentiation through learning styles and memory.* Thousand Oaks, CA: Corwin Press.

Swanson, H. L. (1999). Intervention research for students with learning disabilities: A meta-analysis of intervention outcomes. *Journal of Learning Disabilities. 32*, 504–532.

West African Examination Council (2002). *Chief examiners' report.* Accra: Commercial Associates.

West African Examination Council (2003). *Chief examiners' report.* Accra: Commercial Associates.

West African Examination Council (2004). *Chief examiners' report.* Accra: Commercial Associates.

West African Examination Council (2005). *Chief examiners' report.* Accra: Commercial Associates.

West African Examination Council (2006). *Chief examiners' report.* Accra: Commercial Associates.

West African Examination Council (2007). *Chief examiners' report.* Accra: Commercial Associates.

West African Examination Council (2008). *Chief examiners' report.* Accra: Commercial Associates.

Westwood, P. (2006). Teachers perspective on learning difficulties. *Australian Journal of Remedial Education, 27*(2) 19-21.