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Pedagogical Strategies in Lesson Planning: An Assessment of Senior High Schools Accounting Teachers in Ghana

Leticia Bosu[1]

[1]Department of Business and Social Sciences Education, University of Cape Coast, Ghana
Email: leticia.bosu@ucc.edu.gh

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Abstract

The study assessed Senior High Schools' (SHSs) Accounting teachers' pedagogical strategies in planning their lessons. A convergent parallel mixed method was employed, drawing samples from 60 SHSs, of which 81(12 interviewed) Accounting participated. The study revealed that teachers incorporated appropriate pedagogical strategies in planning lesson introductions. However, teachers do not write comprehensive lesson notes. Still, they have skeletal plans, and they did not incorporate appropriate Teaching Learning Resources (TLRs) in their lesson plans and activities to enhance their teaching/learning. Most of the lesson plans did not reflect on concepts that build students' confidence in interpreting Accounting concepts/principles. The study suggests that incorporating TLRs and teaching/learning activities in a lesson plan should be emphasised.

Keywords: Accounting Teachers, Lesson Planning, Pedagogical Strategies, Teaching Learning Resources, Knowledge of Content

Introduction

Teaching is a much more complex task as it involves interpersonal influence, arrangement and manipulation of a situation to change behaviour. The teacher is assumed to be an essential factor in affecting student achievement (Marzano, Marzano, & Pickering, 2003). Smith (2004) sees teaching as the process of carrying out activities that experience has shown to be effective in getting students to learn. Thus, teaching is that which results in learning. Learning is the teacher's responsibility, and if students do not understand, it is the teacher's fault (Smith, 2004). According to Danielson (2010), teaching is an essential, complex, and demanding job, with a teacher's workday consisting of making hundreds of decisions meant to promote high-level student learning. These decisions made by the teacher before, during and after their lessons consciously or unconsciously affect their behaviour and that of their students (Harmer, 2007; Haung, Lee & Frenzel, 2020; Panasuk, Stone, & Todd, 2002; Spratt, Pulverness & Williams, 2005). The outcome of students learning what the teacher intended them to know depends on how well the teacher plans the lessons. Thus, what makes a lesson both informative and memorable is dependent on

how well the lesson is planned (Haung et al., 2020).

The preactive decision-making before instruction begins is what Jensen (2001) refers to as lesson planning. Spratt et al. (2005) described lesson planning as a set of notes that helps teachers think through what they will teach and how they will teach it. The lesson plan also guides the teacher while and after the lesson delivery. Therefore, the teacher can identify the essential components of a lesson plan by thinking carefully about what they want the learners to do and how they want them to do it. That means instructional, or lesson planning is a process of the teacher using appropriate curricula, instructional strategies, and resources during the planning process to address the diverse needs of students (Meo, 2008; Stronge, 2013; Tomlinson, 2000; Saayir & Pufaa, 2021). When planning a lesson, it is essential that the what and the how questions are the fundamental questions a teacher needs to answer because that is a starting point to good lesson planning. According to Panasuk et al. (2002), the essential requirement for successful teaching is planning meaningful student experiences. A well-organised lesson and presentation expedite students' perception of the concepts of the lesson and the connections among the ideas and principles inherent in the subject. In a way, this causes teachers and students to be involved in the lesson, culminating in attaining the lesson's objectives. Evidence of teacher lesson planning helps ensure students' confidence in the teacher's teaching (Iqbal, Siddiqie & Mazid, 2021; Milkova, 2012). Dunn, Craig, Favre, Markus, Pedota, Sookdeo, Stock and Terry (2010) believed that specific instructional objectives for students to master should be indicated in the lesson notes. They also added alternative learning methods and identified each student's most appropriate learning method based on their cognitive-processing and perceptual styles. The lesson plan should also indicate when and how mastery can be evidenced, and students need to know these as indicated in the lesson plan.

According to the National Center on Universal Design for Learning, universally designed instructions are instructional goals, methods, materials, and assessments that work for everyone. Not a single, one-size-fits-all solution but somewhat flexible approaches that can be customised and adjusted for individual needs (Universal Design for Learning, 2010). In Ghana, the Center for Teacher Professional Development (CTPD) of the University of Cape Coast indicates the components of planning lessons: objectives, summaries/core points, teaching and learning activities, teaching-learning resources and subject and pedagogical knowledge. Any good lesson plan must have these essential components. For subject pedagogical knowledge to be rated as outstanding in the lesson plan, the teachers must have shown adequate, up-to-date subject knowledge linked to the objective(s) and provide subject-specific techniques that facilitate students' understanding.

An effective teacher must plan instruction that supports every student (Cooper, 2014; Moradi, 2019). This implies that an effective teacher is the one who has positive expectations for student success, indicates class activities that reflect the lesson objectives to be achieved, has knowledge about how to design lessons for student mastery, and

manages the classroom well; all these are reflected during the lesson planning (Wong & Wong, 2009). The effectiveness can be achieved through good time management during lesson delivery due to implementing a good lesson plan. Cooper (2014) adds that one can write a good lesson plan by drawing upon content areas, curriculum, cross-disciplinary skills, pedagogy, learners and the community context. Meaning the Accounting teacher needs to plan the lesson well to suit the individual student's needs in the classroom. Fujii (2017) believed that instruction would consist of doing the same things with all students, in the correct order and at the right time, if the goals and objectives of schooling were prescribed and all students in a class were at the same instructional level. However, all students are not alike, and the goals and objectives of instruction are not the same for all students—the reason why lesson planning is such an essential part of instruction in teaching. Conversely, the decisions that the teacher would make before and during the lesson plan preparation and final results would depend on the teaching situation, the learners' level, needs, interests and the teacher's understanding of how learners learn best, the time and resources available (Villagran, 2014).

Recently, lesson planning has become the discussion concept among education stakeholders in Ghana. As mentioned earlier, most researchers (Vermette, Jones & Jones, 2011; Pugsley, 2010; Aydin, 2013; Sale, 2014, Villagran, 2014) have confirmed the importance of lesson planning as it helps to achieve the lesson objectives, thereby meeting the general education goals and aims. Probably, this has been so because of student performance in some subjects, especially Accounting. The Chief Examiners' reports have indicated how Accounting students are not performing well in the subject (Chief Examiners Report, 2015; 2016, 2017, 2018). These students' non-performance could be attributed to so many factors. These could be teacher, parents, home, school or student-related factors (Chand, Chaudhary, Prasad, Chand, & 2021; Tani, Dalzell, Ehambaranathan, Murugasu, & Steele, 2019). The cause could be attributed to how Accounting teachers plan their lessons (teacher-related factors) before teaching.

In every teacher-preparation programme, considerable time is spent teaching novices how to write detailed lesson notes and adequately prepare for the class. This activity is expected to be continued when these novice teachers have eventually become professional teachers and are taken on as full-time teachers. However, when they begin the actual teaching, their actions and responses in the classroom are pretty diverse (Moris & Heibert, 2017). These could create a vast gap between the pedagogical strategies required in planning and preparing their lessons and what they practice in the teaching field. Extant researchers have argued about individualisation, multiple intelligences, responding to students' learning styles and differentiated instruction as instructional strategies that teachers can deploy for effective instruction (Dunn & Dunn, 2008; Dunn, Honigsfeld, & Shea Doolan, 2009). These instructional strategies are expected to be employed when Accounting teachers plan and prepare their lessons. One question worth asking is, do

Accounting teachers implement these instructional strategies in their lesson planning and preparation? In Ghana, there seems to be little empirical evidence to show the pedagogical strategy that Accounting teachers usually use in planning their lessons (Sam, 2015; Osei-Tutu, Yeboah-Appiahgyei & Darkwah; 2014). The present study seeks to identify and provide more evidence on the pedagogical strategies that Accounting teachers in Ghana use in planning their lessons.

Research Question

The overarching research question was what pedagogical strategies do Senior High Schools (SHS) Accounting teachers use in planning their lessons? In answering this overarching question, the researcher asked these specific questions. How do Accounting teachers demonstrate their knowledge in the following areas through lesson planning?

1. knowledge of content (KC);
2. knowledge of students (KS);
3. instructional outcomes (IO);
4. instructional resources (IR);
5. designing coherent instructions (CI); and
6. designing student's assessment (SA)?

Theoretical and Conceptual Framework

The study adopted Danielson's framework for teaching. Danielson's (1996) framework "conveys those educators, like other professionals, hold themselves to the highest standards" (p. 83). The Framework for Teaching is a research-based set of elements of instruction rooted in a constructivist paradigm of teaching and learning (Danielson, 2007). The complex teaching process has four domains of teaching, which are grouped into 22 components which are further broken down into 76 elements. The four domains are planning and preparation, classroom environment, instruction, and professional responsibilities (Danielson, 2013).

The framework is also designed to support student achievement and professional best-practice since teachers' planning and preparation are concerned. I adapted the framework's Domain 1 (Planning and Preparation) for this research to guide this study conceptually. In Danielson's framework, the planning and preparation domain comprises six components that have been used to develop a framework shown in Figure 1. Domain 1 describes how teachers organise content and design instructions, which indicates teachers' plans for teaching in this domain. It begins with an understanding of pedagogy and content yet extends to transforming it into instructional designs that engage students and result in

learning. All instructional design components (activities, material, strategies, and assessments) must be appropriate for students and align with goals and standards. Figure 1 shows how the Accounting teacher's pedagogical strategies in lesson planning and preparation are interconnected. The figure shows that content knowledge influences students' knowledge, instructional outcomes, and instructional resources in designing coherent instructions and assessments, indicating that these strategies affect the other. The defects of one element may significantly influence the lesson that is planned, which in the long run may affect the student's progress in that particular topic. Effective lesson planning will be achieved when all these pedagogical strategies are effectively implemented during lesson planning and preparation.

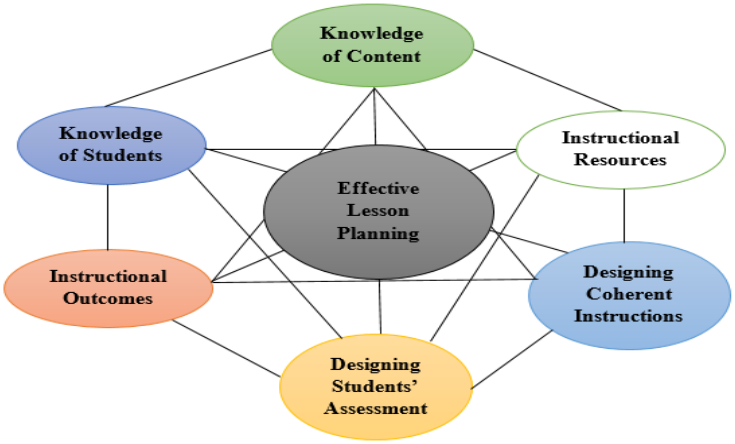

Figure 1: Pedagogical strategies in accounting lesson planning (Authors Construct, 2019)

Research Methods

Research Design, Target Population and Sampling

The research adopted the mixed methods approach. The convergent parallel design was selected for complementarity and triangulation of data – survey, observation (document analysis) and interview (Merriam, 2009; Morgan, 2019; Stake, 2010). Two regions - Brong Ahafo and the Central regions, were purposively selected for the study. The selection was made before re-zoning the Brong Ahafo region into three separate regions (Bono, Bono East and Ahafo regions). The study's target population was the 109 public SHS and 237 Accounting teachers in Ghana's Central and Brong Ahafo regions, which comprised 53 public SHS and 121 Accounting teachers in the Central Region, 56 public SHS and 116 Accounting teachers in the Brong Ahafo Region. The multi-stage sampling technique was also applied to select 30 public SHS each from the two regions. All Accounting teachers (Central region: 41 teachers; Brong Ahafo: 40 teachers) in these

selected schools were reached to participate in the survey. Again, out of the 30 sampled schools in each region, six schools were selected using the lottery method to collect qualitative data from observation and in-depth interviews (IDIs). In each of these selected schools, two accounting teachers with the highest number of years in teaching were selected.

Data Collection and Instruments

Three main instruments were used to collect the data for the study. The first instrument used was the questionnaire which obtained a Cronbach Alpha of 0.74 after it was pre-tested with 15 Accounting teachers in seven SHS in the Sekondi-Takoradi Metropolis in the Western Region of Ghana who responded to a 4-point Likert scale structure in the questionnaire (Fraenkel & Wallen, 2000). Concerning the tool used for the document analysis (assessment of lesson plans), the study adopted the tool that the CTPD of the University of Cape Coast uses to assess the lesson plans of pre-service teachers (see Appendix A). The IDIs guide was structured based on the issues in the questionnaire and the observation guide. The purpose was to assess and obtain data to explain the survey and the observation data. One month was used for the entire data collection. The data collection commenced with the administration of the questionnaires. The questionnaires were given to the selected teachers to respond to the issues at their convenience. The proximity approach was adopted to administer the questionnaires and the other tools (Döös & Wilhelmson, 2014). As a result, the questionnaires were first administered at selected schools in the Central region and subsequently in the Brong Ahafo region. The return rate was 100%.

The document analysis was the second data to collect. It comprised the assessment of lesson notes prepared by the six Accounting teachers selected in each region. Two different lesson notes that have been prepared by the teachers were analysed and assessed based on five main variables (lesson notes/plans objectives, summaries/core points, teaching-learning activities, TLRs and subject pedagogical knowledge) and 25 indicators on the instrument (Appendix A). On average, 30 minutes was used to assess one lesson plan. In all, 24 lesson notes were observed and assessed. The IDIs were conducted to complement the survey and observation data. All 12 interviews were conducted in the respective schools of the selected teachers. The data collected was consistent with the variables in the document analytical tool and the questionnaire. On average, each interview lasted for about 45 minutes. The 12 accounting teachers whose lesson notes were analysed were interviewed. An interview was conducted to complement the survey (questionnaires) data and the document analysis (observation). The interview was also based on the observation made during the document analyses.

Data Analysis

Generally, descriptive analyses were conducted. The survey data were analysed using frequencies, percentages, mean and standard deviations. The frequencies and percentages were used to analyse the rate of occurrences concerning how Accounting teachers demonstrate their pedagogical strategies in planning their lessons. The mean was also used to obtain an overall idea of how Accounting teachers used pedagogical strategies in planning their lessons. At the same time, the standard deviation was applied to establish variation between responses from the respondents and the mean. The Statistical Product for Service Solution (SPSS) was the primary software to develop these results. The document analysis was also done based on the variables and the indicators. Responses were weighted according to the scale on the instrument: very good was weighted as 5; good was weighted as 4; satisfactory was weighted as 3; unsatisfactory was weighted as 2; while poor was weighted as 1. These items and scores were subsequently categorised into six themes as follows: Knowledge of Content (KC); Knowledge of Students (KS); Instructional Outcome (IO); Designing Student/Instructional Assessment (SA); Designing Coherent Instructional (CI); and Instructional Resources (IR). These themes constituted the unit for analysis and assessment. The IDI data was analysed thematically based on five staged thematic analyses by Lacey and Luff (2007). These comprised reading through the transcripts thoroughly to familiarise me with the data, organising the thoughts and concepts according to their commonest and differences, coding the data, triangulating the information from the data sets and interpreting them. Additionally, quotes were used to support the results.

Results and Discussion

Results

Background Information

Table 1 shows that 52 (64.2%) males and 29 (35.8%) females participated. The ages of the respondents were between 20 years and 59 years. Most of the respondents were below 40 years (60%), and less than 10% were 50 years and above. A majority of the respondents, 63%, had a bachelor's degree, while over 33% had a master's degree. A substantial number of the respondents (41.3%) had 6-10 years of teaching experience. For the highest teaching qualification of these respondents, 77 were professional teachers only four were none experienced teachers.

Table 1: Respondents' demographic information

Variable	Subscale	Frequency	Percentage
Gender	Male	52	64.2
	Female	29	35.8
	Total	81	100
Age Range	20 – 29	14	17.3
	30 – 39	35	43.2
	40- 49	23	28.4
	50 -59	9	11.11
	Total	81	100
Highest Academic Qualification	HND	2	2.5
	Bachelors' degree	51	63
	Master's degree	27	33.3
	Professional certificates (e.g., ICA, ACCA, CIMA, etc.)	1	1.2
Highest Teaching Qualification	None	2	2.5
	Diploma	51	63
	PGCE/PGDE	27	33.3
	B. Ed	1	1.2
	M. Ed./MPhil	4	5.1
	1-5	3	3.8
	6-10	9	11.4
	11- 15	47	59.5
	16+	16	20.3
Number of Years Teaching Accounting	1-5	20	25.0
	6-10	33	41.3
	11- 15	17	21.3
	16+	10	12.5

Note: Field data, 2019

Findings from Quantitative Data

This section presents the quantitative results on the background of respondents and

how Accounting teachers demonstrate their knowledge in the following areas through lesson planning: knowledge of content (KC); knowledge of students (KS); instructional outcomes (IO); instructional resources (IR); designing coherent instructions (CI); and designing student's assessment (SA).

From Table 2, results based on Knowledge of Students and the Designing of Coherent Instruction indicated that 78 Accounting teachers representing 97.5%, agreed that they carefully plan an appropriate way of introducing the lesson to their students. They agreed with a mean of 3.43 and a standard deviation of 0.55. There was almost a split decision when Accounting teachers were asked whether they write comprehensive lesson notes to guide their teaching in class. Thirty-seven (37) Accounting teachers, representing 46.3% of the respondents, disagreed with that statement. However, 43 (53.8%) respondents agreed to write comprehensive lesson notes before teaching. Accounting teachers agreed with a mean score of 2.55 and a standard deviation of 1.14, although their agreement deviated widely from the mean. The majority of the respondents (n=65, 81.3%) also agreed that they incorporate tasks, roles, and interactions in designing their lessons, which are consistent with the teaching of Accounting. The teachers substantiated a mean score of 3.00 and a standard deviation of 0.62. Some of the respondents (n=43, 56.6%) agreed that the focus and the direction of the lesson they taught were ideas originating from students. However, 33 respondents, representing 43.5%, disagreed with this view. The mean score associated with this statement was 2.45, and the standard deviation was 0.96. The statement recorded this standard deviation because almost half of the respondents (43.5%) disagreed.

Based on Instructional Outcome and Content Knowledge, 77 of the respondents representing 96.3% with a mean of 3.31 and a standard deviation of 0.54, agreed that strategically, they specify instructional objectives in their lesson plan before they embark on their lessons. Seventy-five (75) of the respondents representing 93.3%, agreed that they pre-specify the appropriate content to align with instructional objectives. Their agreement was accorded with a mean score of 3.14 and a standard deviation of 0.50. On the other hand, most Accounting teachers disagreed with the statement that they decided what activities would be performed with their students. With a mean score of 2.18 and a standard deviation of 0.93, 54 Accounting teachers representing 67.5%, disagreed with that statement, indicating that Accounting teachers do not involve their students in selecting the learning activities during instructional periods.

Table 2: Pedagogical strategies accounting teachers use in planning their lessons

Statement	SD		D		A		SA		Mean	SD
	No.	%	No.	%	No.	%	No.	%		
I ensure that the focus	17	22.4	16	21.1	35	46.1	8	10.5	2.45	0.96

and direction of the lesson are determined by ideas originating from students.										
I carefully think about the assessment strategies to assess students' learning.			5	6.3	57	71.3	18	22.5	3.16	0.51
I carefully plan an appropriate way of introducing the lesson to the students.			2	2.5	42	52.5	36	45.0	3.43	0.55
I specify my instructional objectives before I embark on my lesson.			3	3.8	49	61.3	28	35.0	3.31	0.54
I specify the TLM activities that help me to deliver my lesson.	1	1.3	16	20.0	46	57.5	17	21.3	2.99	0.64
I pre-specify the appropriate content in line with instructional objectives.			5	6.3	59	73.3	16	20.0	3.14	0.50
I design appropriate teaching-learning resources to facilitate the teaching of concepts before the lesson.	3	3.8	6	7.5	58	72.5	13	16.3	3.01	0.63
I write down a comprehensive lesson plan for my lesson before teaching.	20	25.0	17	21.3	22	27.5	21	26.3	2.55	1.14
The design of my lessons incorporates tasks, roles, and interactions consistent with the teaching of accounting.			15	18.8	50	62.5	15	18.8	3.00	0.62
As a teacher, I decide what activities are to be done with students.	20	25.0	34	42.5	18	22.5	8	10.0	2.18	0.93

Note: Field Data, 2019

Concerning the use of Instructional Resources, Table 2 indicates that 71 Accounting teachers representing 88.8% of the respondents, agreed that they design appropriate teaching-learning resources to facilitate the teaching of concepts before the lesson. They agreed with a mean score of 3.01 and a standard deviation of 0.63. However, some Accounting teachers disagreed that they specify the TLM activities that help them deliver their lessons. Those who opposed it recorded a mean of 2.99 and a standard deviation of 0.64.

From Table 2, in Designing Students' Assessment during planning and preparation of lessons, almost all the Accounting teachers (n=75, 93.8%) agreed with a mean score of 3.16 and a standard deviation of 0.51 that they carefully think about the assessment strategies to employ for assessing students' learning. Although this was not rated as the highest mean, in Table 2, the deviations (SD=0.51) were not widely spread. From Table 2, the mean means was 2.9 (approximately 3.0) with a standard deviation of 0.7. This indicates that, on the whole, most Accounting teachers responded positively to the pedagogical strategies they employ in planning their lessons.

Findings from Qualitative Data

The study gathered qualitative data using an observation guide (document analysis) and an interview guide from accounting teachers. Data collected included data on the pedagogical strategies that SHS Accounting teachers in the Central and Brong Ahafo Regions of Ghana use in planning their lessons.

Results on Document Analysis (Observation Made on Document Analysis)

The lesson plan documents were analysed using the University of Cape Coast Teaching Practice Form A in assessing lesson plans (See Appendix A). The criteria for evaluating lesson plans include objectives, summaries/core points, teaching and learning activities, teaching-learning resources (TLRs) and subject and pedagogical knowledge. It was observed that most of the lesson plans (documents analysed) were lessons prepared for both theory and calculations (practical) topics, introducing the students to new concepts and how they applied them to real-life situations.

Table 3: Number of lessons that had these elements (Document Analysis Ratings)

Item and score	5	4	3	2	1		Bases of Assessment
	Very Good	Good	Satisfactory	Unsatisfactory	Poor	N/A	
Objectives	3	17	4	-	-	-	KS; KC, SA, IO
Summaries/ Core points	2	3	3	-	-	16	KC; CI
Teaching and learning activities	2	2	1	-	-	19	CI; SA
TLRs	1	2	1	-	-	20	IR
Subject and pedagogical knowledge	2	2	3	-	-	17	KC, IO, SA

Note: KC= Knowledge of Content; KS= Knowledge of Students; IO= Instructional Outcome; SA= Designing Student/Instructional Assessment; CI= Designing Coherent Instructional; IR= Instructional Resources

Table 3 indicates that all the analysed documents had clearly stated objectives, ranging from very good to satisfactory objectives (KS, KC, SA, IO). Three of the lesson plan objectives were rated as very good; 17 of the lesson plan objectives were rated as good, whereas four of the lesson plans had stated objectives rated as satisfactory. This means that all the lesson plans had clearly stated objectives. For lessons that had summaries/core points that relate to the Knowledge of Content (KC) and Designing Coherent Instructions (CI), it was observed from the lesson plan/notes that only two lessons were rated as having very good summaries/core points. Three of the lesson plans were rated as having good core points, and three had satisfactory core points (See appendix A for the interpretation of the rating). The rest of the lessons (16 lesson plans/notes analysed) were not rated because the teachers had not written detailed notes covering the summaries/core points indicated in the lesson notes (no comprehensive lesson notes/plans). Teachers instead had their textbooks which, they showed, they were going to use during the lesson delivery. The same situation goes for all the other variables like the teaching and learning activities, teaching and learning resources and subject pedagogical knowledge (CI, IR and SA). Only four of the lesson plans analysed had, to some extent, detailed notes that

indicated the other remaining variables. The teachers had indicated how they would evaluate their lessons at the end of the lesson. Accounting teachers' unpreparedness to write detailed lesson notes/plans makes it difficult to analyse their notes.

Based on the general observation and the document analysis, Table 3 shows that the majority of the Accounting teachers did not specify learning activities to achieve their learning objectives in their lesson plans (CI and SA). This means Accounting teachers did not plan their lessons with any clearly defined/intended learning activities. On the aspect of stating instructional materials (IR) to use in the lesson, only four lesson plans had instructional materials that teachers intended to guide. However, 20 of the lessons analysed did not have TLRs, which were meant to guide their teaching as indicated in the lesson plan. The availability of an instructional resource to a teacher affects the nature of instruction and how learning goals are met effectively. Teaching-learning resources influence the nature of the teaching, the classroom activities that the teacher is likely to include in the lesson and, therefore, the student achievements that can be pursued.

Another resource that is important but often overlooked, which significantly influences teacher lesson planning, is time (IR). This also affected the teacher's teaching and learning activities to allow the students to go through during the instructional period (CI). The evidence is in Table 3, where 19 lesson plans/notes analysed did not have learning activities indicated on the lesson plans/notes. This was evident when most of the lesson notes assessed did not have the prescribed activities matched against the objectives stated; hence, the time allocated to achieve these objectives was not there in the lesson plan/notes. There is never enough time to teach students all the essential skills and concepts in the subject. Accounting teachers must carefully match their instructional time to the curriculum expectations or learning outcomes. However, these components were lacking since most teachers had skeletal plans that guided the lesson. Time allocated to teach concepts was not made available. As a result, activities that could promote communication and realistically contextualise the Accounting topics to motivate the students and check their comprehension were absent in the lesson plans/notes. Besides, since it was not planned as part of their lessons, the teachers had no intention of incorporating these communication skills (student activity) into their actual classroom teaching. This may result in Accounting students' confidence in communicating Accounting principles and concepts are not likely to see any marked improvement. Thus, some Accounting teachers' inconsistency in lesson planning and unavailability of lesson plans/notes were their weaknesses.

On the other hand, the few who had written detailed lesson plans/notes that included all the five elements indicated in Appendix A were explicable and clear. They included a detailed and organised description of the lesson's objectives and the strategies formulated to achieve them. The description of the activities to be carried out was correctly prepared in some lesson notes. There was evidence of the excellent mastery of content

which involved clear and systematic lesson objectives in some of the lesson notes. However, punctuations and acronyms in some lesson plans needed to be made and checked correctly; in some instances, some sentences had grammatical errors. The teachers did not give attention to the accuracy of some spellings.

In conclusion, planning Accounting lessons should aim to build Accounting students' confidence level in understanding and improve students' communication skills which will help them interpret the concepts and principles of Financial and Cost Accounting. This can be achieved when lessons are planned well. However, most of the lesson plans (documents analysed) did not reflect these concepts. This situation may be due to the Accounting teachers' inability to prepare well before writing the lesson notes/plans.

Interview with the Accounting Teachers on their Pedagogical Strategies in Planning Lessons

To complement the data gathered on lesson planning, the Accounting teachers whose lesson plans/notes were observed were also interviewed on their pedagogical strategies in planning their lessons. All the Accounting teachers interviewed indicated the importance of stating clear lesson objectives (KC). This can be achieved when the Accounting teacher knows where the students are as far as the unit they are working on is concerned (KS). The Accounting teachers indicated that the syllabus guides them in preparing their lesson notes to know the units to work on. An Accounting teacher pointed out:

> "Based on the syllabus, the topics are treated in sequential order, except for a few topics, which we think if we treat them early, it may not be suitable for the students. For instance, we do not treat 'Accounting Concepts and Conventions', even though it is a first-year topic in the syllabus. We believe that students will understand and appreciate it better when it is treated in the third year."

Another Accounting teacher emphasised the importance of lesson notes/plan preparation because it helps organise teaching and learning situations that suit objectives, content and teaching methodologies with the course design (KC, CI). Lesson note preparation contributes to the quality of education and the Accounting teacher being aware of how to incorporate new technologies into the teaching of Accounting. However, most interviewed teachers did not have detailed prepared lesson notes (CI, SA, IO, and IR). An example was when one Accounting teacher justified their none preparation of lesson notes by saying:

> "All you need is the syllabus as an Accounting teacher, the weekly forecast, and lesson notes to guide you. However, we do not write detailed lesson notes in secondary schools; we have our teaching notes and

> textbooks, although we have been cautioned to prepare lesson plans/notes. However, we usually prepare a skeletal lesson note as a guide, so we do not deviate".

Other teachers also reinforced their non-presentation of comprehensive lesson notes by indicating that their experience based on the number of years they have been teaching would determine whether they needed extensive lesson notes. An Accounting teacher expounded this by saying:

> "I believe it's all about the experience in teaching the subject or topic. It's not so easy during the first year of teaching; you need comprehensive lesson notes, but it becomes part of you as you continue to teach. You just need to scan through the textbook, and you are good to go, unlike a new teacher who is starting and needs a step-by-step procedure".

When teachers were asked why they had skeletal notes instead of standardised lesson notes/plans, one teacher remarked: I have been teaching Accounting for the past 15 years. Another also stated: that I have been teaching it for almost ten years, so I do not need any comprehensive lesson notes/plan.

Despite the general non-preparation of comprehensive lesson notes (CI), all the Accounting teachers interviewed had their lesson objectives well written, and they taught students based on their lesson objectives.

Teaching-Learning Resources in Lesson Planning

The appropriateness and the use of teaching-learning resources are essential in any lesson. The interview made evident that the teaching-learning resources increase teachers' presentation skills, satisfy course objectives, and helps teachers to be coherent with current developments and new technologies in teaching. It helps to create the basis upon which continued learning could be built. It also challenges the students to think and gives them the tools to solve problems. An Accounting teacher indicated that:

> "Lesson planning is about the theory and practice of what you intend to teach. So doing enough research from the available materials like books is not enough. There should be a connection between what we teach the students and the job field's practical aspect. So mainly, we, as Financial and Principles of Cost Accounting teachers, embark on industrial excursions. We take the students to what goes on in the job market. So, in planning, we have to combine the theory (the books) and what goes on in the job field. You have to blend the two. That will facilitate the teaching and learning of Accounting".

The most common TLRs that Accounting teachers indicated were available for their use were textbooks, whiteboards, and markers. Some of them addressed it by saying:

> "These students are lucky to have a whiteboard; therefore, we will use

markers, textbooks, and exercise books as their instructional materials".

"Ermm, we rely only on our course materials; that's our textbook, as our TLM".

"I use Frank-Woode; I usually use it as my TLM when teaching my students."

While some teachers believed industrial excursions would be an excellent teaching-learning resource to aid in teaching, other teachers also cited the impediments that made them not embark on an industrial excursion (Teaching Activities-Coherent Instruction). One respondent said:

"No means of transport. Previously, I had wanted to take my students to the bank for them to have a fair idea about the activities at the bank, but we did not have the means of transport. Our school bus was not in good condition; as a result, we could not visit the bank.

Lack of the appropriate TLMs (CI, IR) was the complaint of most accounting teachers, making the subject (Accounting) abstract. The following statement buttresses the abstractness of the subject in the eyes of both the teacher and students.

"There are no materials available to teach the subject, so it has become abstract. Sometimes you need to make the lesson practical. Still, because you don't have the resources, it becomes so abstract; it's all about your content knowledge as a teacher, which comes with your experience as a teacher".

"Some of the topics are pretty abstract by nature; as a teacher, all you can do is use circumstances around to explain for students to understand".

"Unfortunately, with the nature of Accounting and as far as this topic is concerned, we occasionally use comparative examples. Still, I try to bring some materials to class for students to observe on very few occasions. But if not, some topics are pretty abstract; you just try and use conditions around to explain the concepts to students".

"Most of my students are not from this town. They come from the neighbouring towns which are less developed. Some have not been to any institutional establishment before (e.g., banks, manufacturing firms, etc.). Practically they have little idea what happens there. For instance, if we discuss reconciling the cash book with the bank statement, it will be difficult because they have no idea. It will take a while for them to get the concept. For example, they haven't seen a 'pay-in-slip before, and teaching becomes difficult because they are unfamiliar with these items. As for me, it's a challenge because of inadequate funds to purchase these TLMs for teaching and go for educational excursions".

One teacher also affirmed his none use of the TLRs when teaching accounting by

stating:

> "In fact, for Accounting, it is often challenging that several materials are not needed, and sometimes we only have to conceptualise and then ask students if they've ever come across those materials. But as to whether those materials are taken to class for good work, it is few".

Several participating Accounting teachers showed their blatant disregard for TLMs or TLRs when teaching. The teachers believed that they were not given money to purchase these resources for their teaching. They indicated that it is the school that has to provide for them. They were not going to do that with their own money. One teacher expressed it by saying:

> "What I earn is not enough for me to use to buy TLM for my students. How do you expect me to provide that? Although I may have some of the TLMs, I won't bring my bank statement in class as a TLM for confidentiality's sake. We will go by the use of abstract illustrations. For example, as we treat bank reconciliation, I am using my withdrawal book to teach them; that's all I can do".

These statements buttressed the point that a majority of Accounting teachers do not mainly consider the need to use appropriate TLRs or TLMs in teaching a specific topic and incorporate the teaching activities needed for the lesson (CI). Hence, they do not include many class activities in their lessons (CI). This usually makes the lesson too abstract and difficult for students to understand. Most teachers complained during the interview that the time allocated to teaching Accounting is not enough.

The Accounting teachers assigned many factors that influenced the use of TLRs in planning their lessons. Some of the factors included:

1. Unavailability of TLRs
2. Inaccessibility of TLRs
3. Lack of interest by the school management in supporting field trips
4. The inadequacy of funds to embark on an industrial excursion.
5. Lack of support on the part of PTA in providing TLRs.

Some teachers also indicated their displeasure with their school administrators hindering their teaching (designing coherent instruction). For example, a teacher added that:

> "He has no idea whether the school management will provide a vehicle and allow the students to go on an excursion based on the topic they are treating. It would have been prudent to visit the bank. He then suggested that So, in our next lesson, either they visit the bank or invite a resource person from the bank to the school."

Some teachers also advised that it is essential to make these variables available (KC, CI, IO, etc.). They stated that:

> "lesson notes are fundamental no matter the duration of the lesson. It serves as a forecast to lead you to achieve the objective. It helps keep you within the content, scope and objective. You have a specific objective to accomplish for the day. If you have not achieved your objectives, all your work will be in vain at the end of the lesson. There will be the need to reteach it, so planning is essential".

Another Accounting teacher strengthened this revelation about the instructional outcome (IO) by saying:

> "I think teaching is innovative, and for Accounting, you would have to plan before coming to class. For every topic, the teacher is supposed to have a mental picture of how they will teach it, even if they have to rehearse it before they come to the class to teach it. It should be practical and not so abstract. It makes it easier for students to comprehend".

Many Accounting teachers anticipate possible problems when teaching their students (Knowledge of Students - KS). Students may have different needs, so teachers must prepare before coming to the class. One Accounting teacher addressed individual differences among students by saying:

> "In the same class, we may have different levels of IQ. Some students are very fast at grasping concepts very fast. For others, it takes a while and even gets home to read over before they grasp the concept. Others will probably be about a year; others will complete the course before understanding the concept. However, my greatest expectation is that while teaching BRS, the majority will understand and contribute immensely to the lesson's success. There are terminologies that they need to understand, i.e., those things that cause discrepancies between the cash book and the bank statement. They need to understand the concept and principles; this should not be abstract. They need to understand them very well and apply them practically".

The conclusion drawn from this interview indicated that all the Accounting teachers believed that lesson planning is essential and cannot be done haphazardly. It, therefore, behoves all the Accounting teachers to know the units they are working on, the objectives to be stated, and the instructional materials they will use in their lesson planning and preparation. Also, the accounting teacher anticipates any particular problem that students will face during an instructional session. This should be translated into the Knowledge of Content (KC), Knowledge of Students (KS), Instructional Outcome (IO); Designing /Student/Instructional Assessment (SA); Designing Coherent Instructional (CI); and Instructional Resources (IR) in the lesson plan/notes preparation. The Accounting

teachers also indicated the need to state the assessment and the class activities that the teachers expect students to go through to achieve the objectives. They agreed that these should be considered before the teacher steps into the classroom.

Discussion

This section discusses the findings of the overarching research question that guided the study (What pedagogical strategies do SHS Accounting teachers in Ghana use in planning their lessons?). Studies on who an effective teacher highlights the characteristics of an effective teacher. Effective teachers have positive expectations for student success (lesson plan reflects such expectations). They know how to design lessons for student mastery (reflected in the lesson plan). And they are good classroom managers (which is possible via good time management during the preparation of the lesson plan). However, all these could be achieved by effectively implementing a good lesson plan (Paolini, 2015; Wong & Wong, 2009). Cicek (2013), Mupa and Chinnooneka (2015) and Tileston (2004) also have added that good teaching does not just happen. Still, it is based on a well-focused written curriculum, teaching strategies, and evaluation methods, all aligned with each other. The teacher aligns what they say to what they will teach through an effective lesson plan. This assertion supports what Parker, Bond, and Powell (2017) found, which reflected in their study that participants developed a situated understanding of how thoughtful preparation is connected to effective teaching. Some researchers have also added that there is a need for teachers to have good decision-making skills as part of a larger lesson-planning competence construct or pedagogical strategies (Blömeke, Gustafsson, & Shavelson, 2015; König, Bremerich-Vos, Buchholtz, Lammerding, Strauß, Fladung, & Schleiffer, 2017).

On the aspect of Content Knowledge, the study's findings revealed that the first pedagogical strategy that Accounting teachers put in place is to plan an appropriate way of introducing the topic to the students. This supports Milkova (2007), who says that having an idea of the students' familiarity with the topic (Knowledge of Students) will help the teacher understand what to focus on when planning the lesson. Hence, planning for how lessons are introduced is essential during lesson planning. Milkova advised that to stimulate interest and encourage thinking about the topic in planning a lesson; the introduction should be developed creatively (Knowledge of Students and Coherent Instruction). However, the teacher can use various approaches (personal anecdotes, historical events, thought-provoking dilemmas, real-world examples, short video clips, practical applications, probing questions, etc.). All these can be achieved when the lesson is planned well before the teacher steps into the classroom. Fink (2005) and Kubat (2018) also support this idea by adding when planning for lesson introduction, all the individual differences of students (Knowledge of Students) need to be taken into consideration. It is important to note that appropriate objectives should be stated when planning for the lesson's introduction

(Farrell, 2002; Fautley & Savage, 2013).

The variables based on the document analysis revealed that Accounting teachers consider the Knowledge of Content, Knowledge of Students, Instructional Outcomes, and Instructional Assessment. Based on the instructional objectives, the findings also indicate that Accounting teachers, in planning their lessons, clearly specify the instructional objectives that would guide their teaching. This finding, however, does not support what Vermette et al. (2011) indicated; that most teachers (practising, novice and pre-service teachers) may have unclear lesson objectives. However, the document analysis brought to light that almost all of the objectives stated in the lesson notes/plans were explicable and clear (i.e., detailed and organised description of objectives). However, only a few indicated the strategies to achieve those objectives (Coherent Instruction-CI). Even though there were some minor errors in some of the lesson plans, the objectives were achievable and clearly stated. This finding supports that of Cicek (2013), Edinyang (2016), Farrell (2002), Mitchell and Manzo (2018), Richards (1998), Tileston (2004), and Wong and Wong (2009), that all lesson plans developed in by teachers should contain learning objectives. The finding also supports Anderson, Krathwohl, Airsian, Cruikshank, Mayer, Pintrich, and Wittrock (2001). They have indicated the intentional aspect of teaching. This concerns how teachers decide to help students achieve the stated learning objectives (Instructional Outcomes).

Accounting teachers' agreements were split when asked whether they prepared a comprehensive lesson note as part of their pedagogical strategies in preparing a lesson plan. Per the findings of the documents analysis and the interview conducted, Accounting teachers did not prepare any detailed lesson notes. Although the Accounting teachers were aware of the importance of lesson note preparations, they did not follow that philosophy. The Accounting teachers supported their non-preparation of detailed lesson notes by saying they had experience teaching the subject. Jensen's (2001) study on lesson planning supports the argument that experienced teachers reduce lesson plans to a mental map or short outline.

It is recommended by Shahini and Daftarifard (2011) for novice teachers to have a written plan in their early years of teaching. As they get fuelled by experience, they can gain self-efficacy by relying on their experiences. Milkova (2012) also posited that the lesson plan does not have to be an exhaustive document that describes each possible scenario. Neither does it have to anticipate every student's response or question. Instead, the plan has to provide the Accounting teacher with a general outline of their teaching goals, learning objectives and means of accomplishing them. This supports a study conducted by Capel, Bassett, Lawrence, Newton, and Zwozdiak-Myers (2019) on how trainee teachers write, use and evaluate their lesson plans. The researchers found that most trainees stated they found the lesson plan helpful in the lesson. Others said they find it too detailed to use. While some stated they did not deviate from the plan in the lesson, others

adopted the plan. The majority of trainees stated that evaluation enabled them to see if objectives had been achieved. However, the analysis of the documents indicated that the means of attaining these stated objectives (i.e., the teaching and learning activities and the TLRs) were lacking in the skeletal lesson plans prepared (Coherent Instruction, Instructional Resources and Students/Instructional Assessment).

Jensen's (2001) perspective on comprehensive lesson plans contradicts the Accounting teachers' position. The researcher believed that the success of a teacher's lesson is often thought to depend on the effectiveness with which the teacher planned the lesson. Jensen highlighted the importance of lesson planning as an essential component of the teaching and learning process which keeps the teacher on track; a handy tool that serves as a combination guide, resource, and historical document reflecting the teachers' teaching philosophy, student population, textbooks, and, most importantly, their students' goals. It is not just a guide of what activities a teacher will do in the class, but rather the lesson plan should reflect the context in which the lesson is carried out and also the teacher's perspective of a good lesson plan (KC, KS, IR, SA, CI, etc.). It should be noted that since the planning includes activities guided by a communicative goal, there is a need for the teacher to show how the goal can be accomplished (CI) and which challenges the teacher expects to face in the following classes (Villagran, 2014). However, Dunn et al. (2010) and Musingafi, Mhute, Zebron and Kaseke (2015) had a different perspective. The researchers believed that a detailed lesson should include the availability of illustrated, multisensory and varied instructional resources because of individual differences (CI, IR, KS). The question arises, 'how will these be addressed without a detailed lesson plan?'

Another finding also indicated that Accounting teachers do not plan their lessons based on the ideas originating from students. However, this was rated among the least employed pedagogical strategies that Accounting teachers employ when planning their lessons (Knowledge of Students). Accounting teachers instead indicated that the syllabus guided them in the interview conducted. This suggests that students do not influence what these teachers teach them in class. One Accounting teacher said that the topics are treated in sequential order based on the syllabus. This indicates that, primarily, the Accounting teachers do not consider the interest of their students when planning their lessons. Therefore, Jensen (2001) agreed that the teaching situation, the learners' interests, needs, grade level, time allocation, resources available, and teachers' understanding of how best their learners learn influence teachers' decisions. That is decisions before and during the preparation of the lesson plan and its final results. This implies what is covered in the lesson plan is not necessarily ideas originating from students but rather the student's interest and other related factors should be considered.

The least used pedagogical strategy, according to the study, was the knowledge of students. Accounting teachers do not decide with students what to teach in class (Knowledge of Students). The decision of what to teach comes from the teacher. In some

cases, the student's interest is not considered because what the student wants is not taught. What the teaching syllabus prescribes is what is being taught. This then buttresses what Majlinda (2017) found that teachers design lesson plans that do not rely on good assessment practices. The lesson plans are not flexible enough to respond to and satisfy the needs of all categories of students, impacting that way quality of instruction and learning. However, the current study finding opposes what Ellis (2003) said, that the syllabus as a "work plan" might not be consistently implemented as expected since teachers deal with humans, and human behaviour is unpredictable. It is not out of place when the teacher sometimes deviates from the planned syllabus and uses other approaches to address the problem. This implies that the syllabus as a "work plan" will not always match the syllabus as a "process." This reinforces the importance of considering the needs and interests of students when planning their lessons to address the areas they may have difficulty with (Knowledge of Students).

Villagran (2014) concluded that the keyword is an adaptation in lesson planning. Villagran believed that everything depends on the setting conditions and the students' characteristics and moods. The teacher cannot allow an "immutable recipe" to direct the class's activities or dynamics. She added that although teachers are the ones who guide the lessons and decide what to do and how to approach students, they should be conscious of the fact that leaving room for students' contributions maintains a good environment in the classroom (Villagran, 2014). It also improves the teaching-learning process and empowers learners to be active education agents. Therefore, this means that it may be a good idea to occasionally decide with students what to teach in class, bearing in mind their needs and interests.

Accounting teachers also indicated that planning for teaching and learning materials and teaching and learning activities to engage students during the instructional period was not so much of interest to them (Instructional Resources and Designing Coherent Instructions). This was so because Accounting teachers seemed not so keen about using TLRs/TLMs when teaching the subject (IR). This came to light during the observations and the document analysis in the lesson plans, and the interviews conducted. Accounting teachers did not plan their lessons with any TLRs in mind; neither did they have enough classroom activities (CI) to indicate how they would achieve the lessons' objectives. This finding supports Mupa and Chinooneka's (2015) study that teachers did not prepare various media for use in their teaching and learning because their instructional materials were limited to textbooks and syllabi, which does not go beyond that. Bušljeta (2013) and Musingafi et al. (2015), in their research, supports the idea that for teaching and learning to be successful, the process requires proper selection and arrangement of teaching items/materials. A good lesson plan would have set up classroom activities to promote students' communication skills and help students contextualise the Accounting topics. Panasuk et al. (2002) support teaching and learning activities (CI) during lesson planning.

In lesson planning, conscious decision making is made by the teacher, which includes their conscious efforts in developing a coherent system of activities that promotes the development of each student's cognitive structures. Sikorski and Hammer (2017) viewed coherent instruction as supporting students in taking a primary role in connecting activities and ideas. In support of Designing Coherent Instruction in lesson planning, Nagro, Fraser and Hooks (2019) in their study added that there is the need for teachers to embed proactive research-based strategies (i.e., whole-group response systems, movement integration, visual supports, and student choice) within their lesson plans. The researchers believed that these research-based strategies within lesson plans would reduce behaviour problems and improve achievement for all students, including students with special needs. Shin, Choi, Stevens and Krajcik (2019) also added that a coherent curriculum positively affects students learning. In this study, because of the lack of classroom activities (CI) that were supposed to be incorporated into the lesson plan/notes, the students' skills that were intended to be developed linked to the lesson objective may not be achieved.

As much as Accounting teachers were aware of the importance of the use of TLRs, the findings revealed that most Accounting teachers interviewed saw the subject as abstract. Instead, the teachers used their teaching experiences, conditions and circumstances to explain concepts and principles to students. They also justified their non-use of appropriate TLRs by indicating that funds have not been allocated to purchase these teaching-learning resources and the provision of other logistics for excursions. Goleman (2004) emphasised that apart from helping students to acquire social and emotional intelligence (KC) in Accounting education, the professional skills (IO) of these students need to be developed. These professional skills can be developed when students are introduced to the right TLRs/TLMs with the requisite learning activities (IR, CI) during lessons through the lesson plan. Milkova (2012) postulates that to appeal to the different learning styles of students (CI) and catch their attention, teachers will have different ways of explaining content to students. This can be done by using real-life examples, analogies, visuals, illustrations, etc. and incorporating the appropriate learning activities and TLRs. Relevant examples and activities will be incorporated into the lesson plan, which will help facilitate the lesson delivery and estimate how much time one needs to spend on each part of the lesson plan (Fink, 2005). Therefore, the absence of lesson plans and the non-use of appropriate TLRs by the Accounting teachers was a significant hindrance to achieving academic excellence among the Accounting students.

Conclusions and Recommendations

Conclusions

In general, the pedagogical strategies that Accounting teachers use in planning their lessons are good. However, some variables needed to be critically taken into

consideration. For example, incorporating the Instructional Resources (IR), Instructional Outcomes (IO), and Designing of Coherent Instruction (IC) into the planning and preparations of their lessons should be taken into consideration. In summary, planning lessons requires the Accounting teacher to consider the nature of the learners and the lesson's content, aims, objectives, resources, and constraints. For example, the room size, layout, time available, and the number of learners need to factor into the type of learning event the teacher wants to deliver. The study highlighted the following conclusions.

1. These sketchy lesson notes might affect inexperienced teachers' output during instructional sessions, negatively impacting the students and learning. On the other hand, experienced teachers may teach well since the content does not change (Designing of Coherent Instructions and Knowledge of Content).
2. Emphasis on completing the syllabus without considering students' interests and needs might negatively impact the quality of teaching and learning of Accounting (Knowledge of Students, Designing of Coherent Instructions, and Instructional Outcome).
3. The non-use of instructional resources is likely to create an abstractive classroom atmosphere characterised by poor student participation (Instructional Resources).
4. The absence of classroom learning activities implies that Accounting teachers adopted direct instructional methodologies. However, this causes students to be passive during instructional sessions and may not allow the Accounting teacher to know the students' level of understanding (Designing Coherent Instruction, Instructional Outcomes, Knowledge of Students and Instructional Assessment).

Recommendations

Based on the findings and conclusions, the researcher made the following recommendations.

1. Accounting teachers should write comprehensive lesson notes that cater to individual students' needs and interests.
2. Supervisors of Accounting teachers such as circuit supervisors, heads of departments, assistant headteachers for academics, and mentors should monitor and ensure that Accounting teachers provide detailed lesson notes, appropriate teacher and learner activities, resources, and student-centred teaching methodologies.
3. Providers of Accounting teacher education, particularly the Universities, should emphasise the use of TLRs to student trainees to equip them with the skills to use them when they become professional teachers. They should emphasise the need to use TLRs in teaching any topic in Accounting.

4. School authorities should also provide the needed resources to Accounting teachers so that the teaching of the subject will be made accessible.

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Appendix

Pedagogical Strategies	5= Very Good	4= Good	3= Satisfactory	2= Unsatisfactory	1= Poor
Objectives	Teacher states specific, relevant, measurable and achievable objectives which is linked to classroom activities	Teacher states specific, relevant, measurable and achievable objectives but not linked to classroom activities	Teacher states specific, relevant and measurable objectives, but they are not achievable within the duration of the lesson	Teacher states specific objectives that are relevant but not measurable or achievable	Teacher states lesson objectives that are relevant but not specific, measurable or achievable
Summaries/ Core points	Teacher states summaries/core points for all activities which relate to lesson objectives and clarify the main skills/ concepts	Teacher states summaries/core points for all activities which are related to and clarifies main skills and or concepts	Teacher states summaries/core points for all activities which are related to main skills and concepts without clarifying them	Teacher states summaries/core points for some activities related to some of the main skills and concepts	Teacher states summaries/ core points for activities, but they are not related to main skills and concepts.
Teaching and learning activities	Teacher provides varied teacher/ learner activities that are logical, sequenced and direct student learning, with approximate time indicated	Teacher /learner activities are not varied but sequenced, logical and approximate time indicated	Teacher /learner activities have approximate time indicated, are sequential but not logical	Teacher /learner activities have approximate time indicated but are not sequential or logical	Teacher /learner activities are not sequential or logical, and no time is indicated
Teaching Learning Resources	Teacher states appropriate and varied TLRs and indicates when and how they will be used in the lesson	Teacher states appropriate TLRs and indicate when and how they will be used in the lesson	Teacher states appropriate TLRs and indicate when they will be used in the lesson	Teacher states TLRs and when they are used in the lesson, but they are not appropriate	Teacher states TLRs which are not appropriate and does not indicate when and how they will be used in the

					lesson
Subject and pedagogical knowledge	Teacher shows adequate and up-to-date subject knowledge linked to objective(s); provides subject-specific – techniques that facilitate students" understanding	Teacher shows adequate and up-to-date subject knowledge linked to objective(s); provides general techniques that facilitate students' understanding	Teacher shows adequate subject knowledge but does not provide appropriate techniques to facilitate students' understanding	Teacher shows inadequate subject knowledge but indicates appropriate techniques to facilitate students' understanding	Teacher shows inadequate and often outdated subject knowledge and does not indicate techniques to facilitate students' understanding