

AUDIO-VISUAL AIDS AND FINANCIAL ACCOUNTING INSTRUCTION IN EKITI STATE UNIVERSITY, NIGERIA

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Abstract

The study examined Audio-Visual aids and financial accounting instruction in Ekiti State University, Ado Ekiti. Specifically, the objectives of the study were to ascertain the relevance of audiovisual resources to the teaching and learning of Financial Accounting. The population of the study consisted 550 financial accounting undergraduate students in Ekiti State University, Ado-Ekiti, Ekiti State, Nigeria. The sample for the study consisted 100 undergraduate students offering financial accounting concepts. A self-designed instrument was used and reliability coefficient of 0.75 was obtained. The instrument was subjected to both face and content validation by experts in Accounting Education and Test and Measurement Evaluation to ensure its relevance, clarity and adequacy in measuring the study variables. The finding from the study revealed that audio-visual materials such as videos, slideshows, animations and interactive media enhanced the teaching-learning process by simplifying abstract accounting concepts and making lessons more relatable and stimulating. It was concluded that the integration of audio-visual aids into Financial Accounting instruction in Ekiti State University has shown to be a significant catalyst for improving students' academic engagement, comprehension and performance. It was recommended that university management and accounting lecturers should encourage the consistent use of audio-visual aids to promote effective teaching and learning of Financial Accounting courses.

Keywords: Audio-visual aids, Instruction, Financial accounting, Instructional devices, Learning

Introduction

Teaching and learning are crucial components of education to the extent that teachers employ a variety of instructional strategies and resources to help students learn. In the realm of education, several approaches and strategies are used over time, and teachers utilise a variety of teaching tools to ensure successful instruction. Teachers can more readily explain some subjects and arouse students' attention with the use of teaching aids. Higher education institutions' teaching and learning processes have been completely transformed by the introduction of technology. One of the key areas where

technology has made a significant impact is in the use of audio-visual aids in teaching and learning.

Audio-visual aids, such as videos, podcasts, and multimedia presentations, have been shown to enhance student engagement, understanding, and retention of complex concepts. Without a doubt, the instructional tools that are utilised in the classroom to promote the teaching and learning process are audiovisual aids. Hereafter, Sari et al. (2021), postulated that audiovisual aids are any gadget that enhances a person's experience beyond what they have already learnt through sight and hearing. For instance, charts, maps, models, film

strips, projectors, radios, and televisions are examples of audio-visual aids, which are educational tools used in classrooms to promote learning and make it simpler and more engaging (AlAli & Al-Barakat, 2023). At every stage of educational growth, teaching and learning procedures are vital, and if they are properly organised and guided, they may help students succeed and advance. Hence, to improve effective teaching and learning, the best methods must be applied. Thus, it is necessary to use teaching aids, also known as audio-visual resources, to improve effective teaching and learning in order to improve subject matter knowledge. In addition to boosting instructor and student enthusiasm, audiovisual aids clarify the subject matter and add interest to the learning process. According to Njoku & Edori (2022), the aim of education is permanent learning, which means that students should be able to remember what they have been taught.

The multisensory appeal of audio-visual materials contributes to the persistence of learning and teaching which help someone to learn something or develop a particular attitude. According to Molaudzi and Adeyemo (2022), teaching is contact-based human behaviour and according to this theory, is in line with what happens in a communication system where the message's recipient is at one end and the information transmitter is at the other. Therefore, Mogaka (2020) compared the information recipient to the learner or one being taught throughout the teaching process. This idea goes a step further in conceptualising teaching as the conscious and intentional efforts of an experienced or mature person with the hope that future immature or inexperienced people would understand or accept what is taught based on reason. Teaching may

thus function independently since learning is an interrelated concept. However, when instruction is given with the intention of conceptualising learning as an organism's behaviour altering in response to inputs. This concept is insufficient for human learning since learning may occur in humans even when internal or cognitive changes are not physically visible.

Although the potential of audio-visual aids like projectors, films, slides, charts and interactive simulations to enhance learning outcomes has been acknowledged, it is still unknown how often they are used, how readily available they are, and how much of an influence they have in financial accounting classes. This study aims on audio-visual aids and financial accounting instruction, to analyse the kind of audio-visual tools that are often employed and gauge from the viewpoints of both teachers and students. The apparent discrepancy between the potential advantages of audiovisual aids and their actual use in financial accounting education is the issue this study attempts to solve.

Statement of the Problem

Financial Accounting is a core course in the Faculty of Management Sciences and plays a vital role in equipping students with the knowledge and skills required for effective financial decision-making and professional accounting practice. Despite its importance, observations at Ekiti State University indicate that many undergraduate students find Financial Accounting difficult to understand, leading to poor academic performance, low interest and limited classroom participation. One of the major challenges contributing to this problem is the continued reliance on traditional teaching methods such as the lecture

method, which often emphasizes verbal explanations with little or no instructional support. This approach tends to make accounting concepts abstract and difficult for students to comprehend, especially topics that require practical illustration, calculations and real-life application. Although audio-visual aids such as projectors, videos, charts, accounting software and multimedia presentations are known to enhance teaching and learning by making lessons more interactive and learner-centered, their availability and effective utilization in Financial Accounting instruction at Ekiti State University remain uncertain. In many cases, lecturers may lack adequate training or motivation to integrate these instructional aids into their teaching, while institutional constraints such as inadequate facilities and limited resources may further hinder their use. As a result, students may continue to experience difficulties in understanding Financial Accounting concepts, which can negatively affect their academic achievement and interest in the course. Despite the growing emphasis on innovative instructional strategies in higher education, there is a noticeable lack of empirical studies focusing on the use of audio-visual aids in Financial Accounting instruction within Ekiti State University. Therefore, the problem of this study is to investigate the extent to which audio-visual aids are available and utilized, and how their use influences the effectiveness of Financial Accounting instruction in Ekiti State University, Nigeria.

Objectives

1. To assess the availability of audio-visual aids used in Financial Accounting instruction at Ekiti State University.
2. To identify types of audio-visual aids used in Financial Accounting at Ekiti State University.
3. To investigate the impact of audio-visual aids on students' comprehension and academic performance in Financial Accounting.

Research Questions

1. What types of audio-visual aids are available for the teaching of Financial Accounting in Ekiti State University?
2. To what extent are audio-visual aids utilized by lecturers in the teaching of Financial Accounting in Ekiti State University?
3. How do audio-visual aids impact students' academic performance in Financial Accounting in Ekiti State University?

Literature review

Understanding the evolution of business practices and the legal requirements for accounting practices in Nigeria, as well as how evolving technology impact accounting and business practices, is fostered by accounting curricula. The topic also seeks to develop in pupils the capacity for self-management, the initiative to learn and work independently, and the ability to work together with others as part of the general curriculum. It gives pupils general abilities in information technology, communication, problem solving, creativity, critical thinking, and numeracy. According to Joseph and Rahmat (2019), accounting education makes it easy for students to acquire the high ethical standards and sound moral characters they need for their moral development. These include how to respect others, persevere in pursuing specific goals, and develop a strong sense

of national identity, responsibility, and professional commitment.

Leading academics and educators in business have defined the term accounting.

According to Akinadewo and Asaolu (2020), accounting is the art of accurately recording transactions in books or records from which specific accounting data is generated in order to regulate the firm by quickly identifying any potential financial risks. However, financial accounting was summed up by Richard & Rambaud (2021) as the process of recognising, measuring, and disseminating economic information to enable users of the information to make educated decisions. In 2023, Saayir and Mensah defined accounting as "the documentation, categorisation, and summarisation of financial events or transactions in terms of money and reporting the outcome to management and other users of accounting information." Mah'd & Mardini (2022) supported this by defining financial accounting as the field that deals with documenting, evaluating, and projecting the wealth and revenue of businesses and other entities. Still, Hayatu et al. (2021) affirmed that financial accounting is the process of gathering, documenting, displaying, and evaluating/interpreting financial data for the benefit of financial statement consumers.

Similarly, Nwaiwu et al. (2018) divided accounting into three parts: accounting system, accounting analysis, and accounting measurements by dividing the intricate company operations into distinct, quantifiable financial transactions, he defines accounting measurements as the financial development and percentage of the firm's organisational units and the enterprise overall. Accounting analysis, according to him, is the process of documenting,

summarising, and reporting many transactions in a way that makes sense to anyone who are interested in an entity's operations. Moreover, accounting is the process of documenting, categorising, producing, summarising and sharing financial data with relevant parties and interpreting it to support certain company choices (Akinlade 2019). Accounting records are maintained for the purposes of assessing the organization's performance and profitability, preventing fraud, tracking the development of the firm and conducting economic comparisons. Secondary school pupils' and other interested learners' requirements are taken into consideration when designing the accounting curriculum. Many pupils would be adequately grounded and ready to become professionally trained accountants if it were properly ingrained in them.

Furthermore, accounting systems are only the skill of gathering financial transactions to report to users or organisations. They may also offer protection when it comes to managing firm assets. Since recorded, categorised and summarised data must be conveyed to form the foundation of decision making through the features of management accounting, we may deduce from the criteria above that accounting is the language used in business transactions. Accounting is applicable to every field of work. Executives must utilise accounting statements from the past and present to assess the performance of their firm, auditors must examine financial accounts to assess the correctness and integrity of the organisation, and secretaries must use accounting abilities to handle the corporate cheque book and orders. Although audio-visual resources have existed for ages, the educational system

has not included them. The authors claim that although audio-visual resources have been around for a while, their usage has been restricted until the 1960s and 1970s, when libraries began to recognise their value and begin adding them to their collections for future use Stewart, 2024.

Summer et al. (2023) emphasised the introduction of the materials by stating that "man expressed himself in terms of drawings, signals, and symbols before he developed speech as a means of communication." This suggests that the usage of audio-visual elements predates the development of human civilisation. This is clear from the attempt to convey concepts. Green and Appel (2024) assessed that in ancient times, people used images on rocks to communicate concepts. Accordingly, Satriya & Fahyuni (2023) backed the use of audio-visual aids, pointing out that they were first used in American classrooms as early as the 1920s for instruction. In our indigenous Nigerian education, Dike (2019) opined that the several informal teaching techniques, including participation, observation, and the use of the senses, are types of audio-visual resources. When invited to participate in home science, craft, and agriculture activities and to watch intently without vocal guidance, the kid is able to absorb information from a variety of subjects without realising it. Hence, every child has the right to information and knowledge, particularly when it comes to his cultural background. Thereby is crucial that knowledge and information transfer be influenced by verbal instructions and the preservation of their cultural arts in societies whose traditions are mostly oral rather than written. This is what our indigenous African education's storytelling sessions are meant to convey.

The importance of instructional materials has recently been recognised in our nation, and all educational institutions are working to ensure that audio-visual resources are utilised in classroom settings. Moreover, Agyeiku (2021) noted in *Advances in Librarianship* that movie strips, slides, recordings, and other materials should be obtained to augment book resources and to replace books on a given subject when they are not available. Books are not the only way that libraries can expand the amount of information that is available to the public. In other words, contemporary technology has led to a variety of teaching approaches that facilitate the attainment of learning objectives by both educators and students. In accordance to the *Encyclopaedia of Library and Information Science*, libraries that serve formal education have a tendency to quickly expand their collections of non-book or audiovisual materials over time. They also take on more responsibility for distributing audio-visual equipment, such as projectors and emotion pictures, as well as setting up local duplication and production services (like overlay transparencies). Any subject that is taught well will increase students' interest in it and improve their academic achievement.

Audiovisual materials must be used in order to accomplish a successful teaching and learning process. The various teaching aids or equipment that a classroom instructor uses to support their instruction in order to accomplish the specified goal are known as audiovisual resources. In the words of Hasibuan et al. (2022), audiovisual resources are those that maximise learning in a variety of areas and are beneficial to both instructors and students. When utilised properly, audiovisual resources may inspire individuals to study, give them a

tangible foundation for conceptual thinking, and captivate their attention. For these reasons, its usage in the classroom is crucial. Audiovisual resources, according to Kesuna et al. (2024), are items or gadgets that assist the instructor in giving the students a sense of purpose in their education. Hence, Ogu (2024) divided audiovisual materials into two categories: visual materials, which included both literary and non-literary content, and audiovisual materials, which included both electrically and non-electrically operated content. According to Suleiman & Abiola (2022), these resources are human, audio-visual, and textual, such as books. "In any meaningful teaching and learning situation, these resources are used either individually or collectively," they said. According to Eneji et al. (2024), audiovisual resources are didactic materials that are meant to facilitate learning and teaching; however, Mohammed & Abdullahi (2024) contended that they are either locally produced or imported tools that, when used wisely, could significantly enhance a lesson. Though, Agina-Obu & Okwu (2023), opined teaching aids are tangible things that stimulate the senses during instruction by providing music, visuals, or both.

When there are adequate teaching and learning resources available, pupils are more inclined to study whatever they can. As a result, students are inspired to read more and investigate new topics, thus their performance increases. Therefore, by enhancing the quality of instruction and learning, which would be seen in the students' academic achievement, audiovisual resources are promoted effectively in education. It then supports and reinforces instruction by utilising the available tools and resources.

Additionally, in order to enhance students' academic achievement, the materials provide a range of learning opportunities both separately and in combination. Thus, Nsengimana et al. (2024) believed that most schools lack the essential teaching and learning resources, and when they have, they are not employed efficiently.

Similarly, Saah et al. (2023) looked at how instructors become authoritarian when they don't have access to teaching and learning resources, since pupils are more likely to be passive consumers of their opinions. It is evident that this is a significant obstacle to studying any topic, but financial accounting in particular. When there are sufficient teaching and learning resources available, pupils are more inclined to study more. This is a result of students' motivation to read more and investigate new material, both of which enhance their performance. In the opinion of Lubis et al. (2024), school resources are crucial to education because learning occurs most effectively via contact with the internal and external surroundings as well as through discovery and exploration.

As a result, the transition from a teacher-centered to a more learner-centered approach is one of the primary focusses in education today. This means focusing activities on the requirements of the learner. Teachers must employ a wide range of materials that can enhance the learning environment in order to accomplish this aim. Teachers have been very concerned about the sufficiency of tangible resources and instructional materials as well as how best to use them. Furthermore, traditional teaching techniques have changed as a result of the use of audio-visual aids in higher education, particularly in complicated areas like financial accounting. Videos,

animations, infographics, and interactive simulations are examples of audio-visual elements that improve understanding, retention, and engagement. These resources can help close learning gaps in Nigeria, where a large number of kids struggle with language and cognitive skills. In order to lay the theoretical and empirical groundwork for the investigation of audio-visual aid integration in financial accounting at Ekiti State University, this review synthesises pertinent literature. Thus, a number of learning theories serve as the foundation for the use of audio-visual aids in pedagogy. According to the Cognitive Load Theory (Sweller & Chandler, 1991), instructional design plays a crucial role in reducing unnecessary cognitive load, and visual aids are crucial for this. The Dual Coding Theory (Paivio, 1986) backs up the notion that combining verbal and visual resources improves learning. These ideas support the use of multisensory teaching aids in accounting classes, which are notoriously abstract and complex.

Realistic experience on Audio Visual aids

A useful technique for "investing the past with an air of reality" is audiovisual aids. However, audiovisual media provide students a genuine experience that draws them in and aids in their comprehension of historical events. The well-known Chinese saying "one seeing is worth a hundred words" suggests that we learn via our senses. "If we hear, we forget; if we see, we remember; and if we do, we know," goes another Chinese saying. This indicates that using audio-visual aids improves the effectiveness of the teaching and learning process. Audiovisual assistance increased thinking and cognition, as Tomar et al. (2024) hypothesized, when used to teach

financial accounting, audio-visual tools can be especially useful. The subject of financial accounting is abstract and complicated, requiring students to comprehend and use a variety of ideas, concepts and methods.

Audio-visual aids may be used to explain difficult financial accounting ideas, show how they are used in the real world, and offer interactive learning opportunities that accommodate various learning preferences. As a result, financial accounting has aided in the documentation, categorisation, and summarisation of financial events or transactions in terms of money, as well as the reporting of the outcome to management and other accounting information consumers. As stated by Udoh (2025), the field of financial accounting is focused on documenting, evaluating, and projecting the earnings and assets of companies and other organisations. He said that the act of gathering, documenting, presenting, evaluating, and interpreting financial data for the benefit of financial statement users is known as financial accounting.

The information and measurement system known as accounting activities finds, documents and disseminates pertinent, trustworthy and comparable financial data on the operations of an organisation. General financial accounting, accounting systems and design, cost accounting, budgeting, taxes, auditing, and data processing are all included in the category of accounting activities. It assists us in making better decisions by evaluating investments, opportunities, goods, and social and community obligations. One of the most promising resources for addressing these issues in the classroom is audiovisual aids. Projectors, movies, PowerPoint presentations, laptops, and interactive whiteboards are examples of devices that

integrate visual and aural components. These resources are intended to give students a more dynamic and multisensory educational experience, enabling them to better visualise difficult ideas and retain knowledge (Mayer, 2018).

Subsequently, Castro-Alonso et al. (2019) asserted that presenting information through a variety of channels, including visual and aural, can improve learning and lessen cognitive overload, particularly in courses where students must absorb abstract, complicated material. One of the most promising solutions to these problems in the classroom is audiovisual aids. Tools that integrate visual and aural components, such as projectors, movies, PowerPoint presentations, laptops, and interactive whiteboards, are referred to as audiovisual aids. Students may better visualise difficult ideas and remember knowledge with the use of these technologies, which are intended to offer a more dynamic and multisensory learning environment (Mayer, 2018). Especially for disciplines that need students to comprehend complex, abstract material, Castro-Alonso et al. (2019) claimed that employing several channels to deliver information, such as visual and auditory, can improve learning and prevent cognitive overload.

Benefits of integrating audiovisual tools in classrooms

Over the years, a lot of attention has been paid to the accessibility and usefulness of audiovisual aids in classrooms. Although there is general agreement about the potential advantages of using audiovisual aids in the classroom, their actual availability and efficacy frequently differ, especially in developing nations like Nigeria. These technologies may greatly improve

students' understanding and engagement when included into teaching strategies, particularly in areas like financial accounting. However, a number of factors, from teacher skill to infrastructure issues, affect both the accessibility and efficacy of audiovisual aids in secondary schools.

As a result, the term "audiovisual aids" describes how much access schools have to the tools and materials needed to use audiovisual teaching techniques. Computers, projectors, smartboards, films, audio-visual presentations, and even online learning platforms that may provide multimedia material are examples of audiovisual aids. The availability of these technologies should ideally allow educators to provide content in an engaging and dynamic manner, which is essential for intricate subjects like financial accounting. Policies and educational reforms also have an impact on audiovisual aid. Programs to enhance the use of technology in the classroom are either infrequent or underfunded, which results in an unequal allocation of resources among schools (Oghuvbu et al., 2022). Even while some states and local governments have made investments in incorporating technology into the classroom, these initiatives aren't always supported by the required resources, including ongoing maintenance or teacher training, which eventually influences how long these tools are used. Furthermore, by motivating students to engage with the material, audiovisual aids support active learning. Students may interact with Financial

Accounting ideas in real time through interactive presentations, digital tests, and simulations, which strengthens learning and improves problem-solving abilities. Multimedia learning can boost student enthusiasm and engagement,

especially in courses that students find difficult (Zepke, 2018). Therefore, the capacity of the teacher to incorporate these resources into their teaching methods has a big impact on audiovisual aids. In addition to being properly educated to utilise the technology, teachers also need to be taught how to use it in ways that support educational objectives. Instead of merely displaying movies or slides without context, a skilled educator would understand how to organise multimedia presentations to improve learning. In order to utilise multimedia effectively, instructors must be adept at selecting the appropriate resources, maintaining appropriate pace, and using audiovisual aids to support other instructional tactics (Anderson and Krathwohl, 2018).

Additionally, how effectively audiovisual aids meet the demands of students influences how they affect learning. For instance, students with varying learning styles such as visual learners who gain from charts and diagrams or auditory learners who react better to explanations and discussions benefit greatly from audiovisual resources. All students, regardless of their preferred methods of learning, may gain from a classroom where these resources are successfully installed. Yet, the tools may not have much of an effect on student learning if they are not used properly or are not in line with the instructional goals.

Although many academics have given different definitions of teaching, they all agree that the goal of instruction is to promote learning. Teaching is modifying behaviour or assisting others in learning more quickly or effectively than they could on their own (Adekunle and Adepoju, 2021). This definition assumes that learning may occur without a teacher's assistance. Teaching,

according to Akinlua & Bodunrin, (2020), is any action that involves a teacher singing, walking, talking, exhibiting, proving, and demonstrating with the express goal of causing a student to learn. Additionally, he emphasised that despite the teacher is far behind the screen in a scenario where a computer takes the role of the instructor and the process is referred to as self-study, the teaching element is still there. This suggests that the instructor is either directly or indirectly involved in the process of teaching and learning. In order to promote both overt and covert behaviours, teaching is an environmental arrangement that invariably includes an organism physically and/or intellectually in a series of planned activities and supports those actions in accordance with its aims, age, and capacity. This only refers to activities created to influence a learner's behaviour while taking into account his goals, age, and aptitude. Additionally, based on the several definitions studied, teaching is defined as an action or acts carried out to promote learning. However, instruction may occur without learning, in which case it is ineffective. A competent teacher must make sure that the learning objectives are met at the conclusion of each lesson since teaching is only successful when learning has occurred and effective teaching in a classroom setting results in learning.

A generally permanent change in behaviour brought about by practice, activities, exposure to environmental conditions, or experience has historically been the definition of learning given by psychologists. Additionally, Njoku (2022) described learning as a multi-phase process that ranges from basic to complicated, from physical to mental, and through which behaviour is begun, adjusted, or altered. Adekunle & Adepoju, (2021) opined that, learning is

a process through which new skills, knowledge, experience thoughts, feelings and actions necessary for all citizens are gained by a learner or group of learners under the direction or supervision of a teacher or an instructor. It involves overt and covert change in behavior of a learner or group of learners. In the classroom situation, teaching may occur without learning, particularly if the teacher does not communicate effectively or the teaching is not pupils centered. Moreover, poor planning of lessons, inappropriate methods of instruction for classroom management may lead to ineffective learning.

Therefore, despite the growing emphasis on the use of technology and innovative teaching strategies in higher education, many Nigerian universities including Ekiti State University, still rely heavily on traditional lecture-based instruction, especially in subjects such as Financial Accounting. This approach often limits students' understanding of abstract accounting concepts and reduces their engagement and retention levels. Audio-visual aids, such as projectors, videos, interactive simulations, and accounting software demonstrations have been proven to enhance teaching effectiveness by catering to diverse learning styles and improving conceptual clarity. However, the extent to which these tools are utilized in Financial Accounting instruction at Ekiti State University remains unclear. There is a gap in knowledge regarding the availability, frequency of use, appropriateness and impact of audio-visual aids in facilitating accounting instruction in this context.

Moreover, challenges such as limited access to resources, lack of training among instructors and infrastructural deficiencies may hinder the effective use of audio-visual aids. Without a thorough assessment, the potential benefits of these instructional tools may continue to be underutilized, thereby affecting students' academic performance and interest in the subject. Thus, this study seeks to assess the use of audio-visual aids in the teaching of Financial Accounting at Ekiti State University, Nigeria, to determine their effectiveness, availability and the barriers to their optimal use. Techniques and resources that help clarify difficult ideas and improve students' comprehension are necessary for the efficient teaching of financial accounting. Thus, many accounting professors still mostly use conventional lecture techniques, which may not adequately engage students or accommodate different learning styles even in the face of new technological advancements.

Audio-Visual Aids in Accounting Education

Research has indicated that the use of audio-visual aids in accounting training enhances learning results. Students' conceptual comprehension improved when digital images were incorporated into financial reporting courses, claim Deb et al. (2024). As reported by Mvunabandi & Nomlala (2022), students were better able to recall accounting methods using animated tutorials and PowerPoint presentations than through textbook-only instruction.

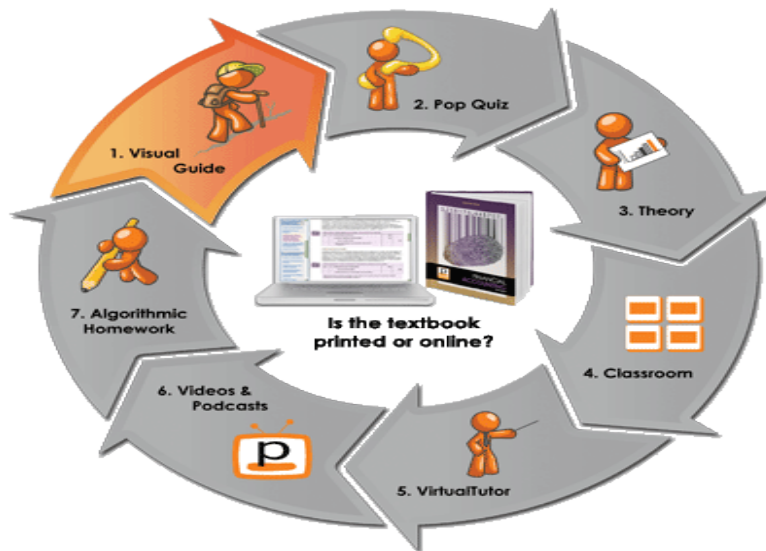


Figure 1. Audio-Visual Aids in Accounting Education (Source: Perdisco, 2025)

Accounting is a topic that is recognised for being abstract and complex. Furthermore, Osakwe (2025) discovered that undergraduate students studying cost accounting at Nigerian institutions had improved problem-solving abilities after receiving video-based training. According to this research, multimedia training greatly enhances the learning of accounting concepts, which frequently entail sequential procedures and abstract thinking. Student-centered classrooms and active learning are promoted by audio-visual resources. Students that received audio-visual education in economics reported higher levels of interest and engagement, according Reuben et al. (2023). Adindu et al. (2024) reported similar results in research involving management students from institutions in southern Nigeria. However, Adediran (2024) pointed out that the effective use of tools is diminished when they are not supported by institutions. Due to these limitations, some teaching members at Ekiti State University may still only use chalk-and-talk techniques, according to anecdotal evidence.

Research that focusses on the Nigerian university system in particular highlights the possibilities of AV aids. Wakil, (2024) discovered a statistically significant correlation between using instructional films and bettering performance in accounting classes. However, there hasn't been much empirical research specifically on Ekiti State University, especially in the field of financial accounting. This study aims to close that research gap. As a result, the literature review emphasises the value and influence of audio-visual aids in improving financial accounting instruction. Even though their efficacy is supported by both theoretical and empirical data, institutional difficulties and infrastructure deficiencies still exist in Nigeria. Focused research like the one conducted at Ekiti State University are still desperately needed in order to offer localised insights and suggestions for successfully using AV technologies into accounting teaching.

Methodology

This study used a descriptive research design of the survey type. This design was considered appropriate

because it enabled the researcher to collect data from respondents and describe audio-visual aids and Financial Accounting instruction in Ekiti State University without manipulating any variables. The study was carried out in Ekiti State University, Ado-Ekiti, Nigeria. The university offers Financial Accounting courses under the Faculty of Management Sciences, where the teaching and learning of accounting form a major part of the academic programme. The population for the study was 550 financial accounting undergraduate students in Ekiti State University. This included students from relevant departments such as Accounting and other Management Science programmes where Financial Accounting is taught. The sample for the study was 100 undergraduate students in financial accounting courses in Ekiti State University. The respondents were selected using simple random sampling technique to select 200 level financial accounting for the study. The study used a self-designed questionnaire tagged “Questionnaire on the Assessment of Audio-Visual Aids in

Financial Accounting Instruction” (QAAVAFI) to gather information from the participants. The instrument was subjected to face and content validation by experts in Accounting Education and Test and Measurement Evaluation in Ekiti State University. Their corrections and suggestions were incorporated to ensure that the questionnaire adequately measured the variables of the study and aligned with the research objectives. The reliability of the instrument was determined using the Cronbach’s Alpha method. A pilot study was conducted on a small group of students outside the sample but within a similar population. The reliability coefficient obtained was 0.75 indicating that the instrument was reliable for the study.

Results

Objectives 1:

To assess the availability of audio-visual aids used in Financial Accounting instruction at Ekiti State University.

Table 1: Mean and standard deviation on availability of audio-visual aids used in Financial Accounting instruction.

Items	Mean ($\bar{x}$)	Standard Deviation (SD)	Remark
Multimedia projectors	3.40	0.65	Available
Audio recording devices	2.20	0.84	Rarely Available
Video lectures/tutorials	2.80	0.72	Occasionally Available
Computers with accounting software	3.10	0.69	Occasionally Available
Overhead projectors	1.90	0.88	Rarely Available
Interactive whiteboards	2.00	0.91	Rarely Available
Internet-connected devices	3.30	0.75	Available
Financial accounting simulation software	2.40	0.80	Occasionally Available
Educational video platforms (e.g., YouTube)	2.90	0.68	Occasionally Available
Departmental media/resource room	2.10	0.87	Rarely Available
Printed charts and graphical illustrations	3.50	0.60	Available
Access to online accounting platforms	2.60	0.78	Occasionally Available
Television monitors for instructional broadcasts	1.80	0.95	Not Available
Digital whiteboards or tablets	1.70	0.92	Not Available
Budget/funding for AV materials	2.30	0.85	Rarely Available

Note: A mean ≥ 3.00 is interpreted as *available*, a mean between 2.00 and 2.99 is *occasionally available*, a mean < 2.00 is *rarely or not available*

Table 1. analysis of the mean and standard deviation for the availability of audio-visual aids in Financial Accounting instruction at Ekiti State University reveals that some tools such as *multimedia projectors* (Mean = 3.40), *internet-connected devices* (Mean = 3.30) and *printed charts/graphical illustrations* (Mean = 3.50) were rated as readily available by the respondents. These aids are likely to support visual learning and improve students' comprehension of accounting concepts. A number of resources including *video lectures* (2.80), *computers with accounting software* (3.10), *educational video platforms like YouTube* (2.90) and *online accounting platforms* (2.60), were rated as occasionally available. This indicates sporadic use or limited access, possibly due to resource constraints or inconsistent instructional practices. Several modern or advanced tools such

as *interactive whiteboards* (2.00), *overhead projectors* (1.90), *digital whiteboards/tablets* (1.70), and *television monitors for instructional use* (1.80) were found to be rarely or not available. This suggests a significant gap in access to modern instructional technology. The item on *budget/funding for AV materials* also received a low mean score (2.30), indicating insufficient institutional support, which may contribute to the limited availability of key resources. While basic audio-visual aids are available and used to some extent in Financial Accounting instruction, access to more advanced or interactive technologies is limited. This gap may negatively affect the quality of instruction and student engagement. The findings suggest a need for improved resource allocation, faculty training, and strategic integration of AV tools to enhance teaching outcomes.

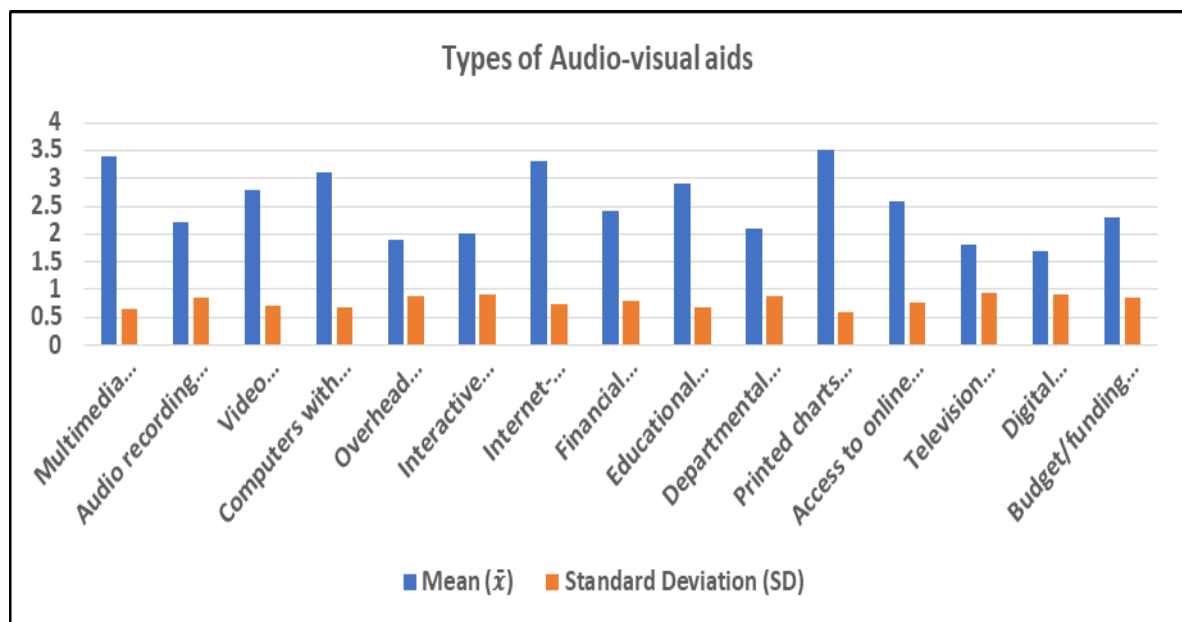


Figure 2. Mean and standard deviation showing audio-visual aids used in financial accounting instruction.

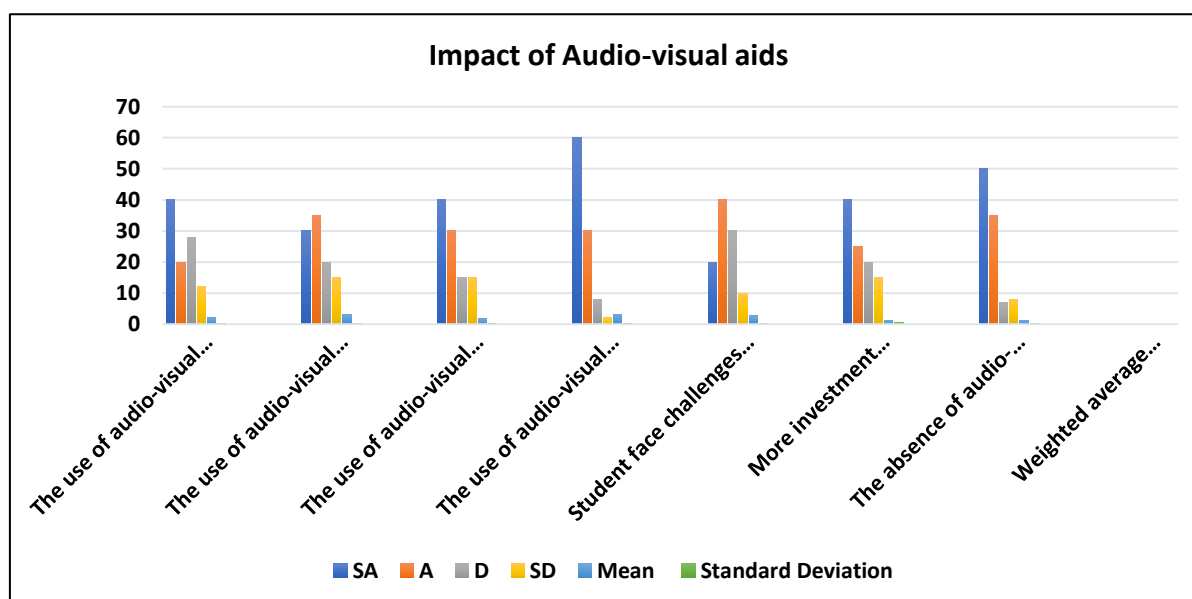
Objectives 2:

To investigate the impact of audio-visual aids on students' comprehension and academic performance in Financial Accounting.

Table 2: Descriptive statistics on the impact of audio-visual aids on students' comprehension and academic performance in Financial Accounting.

Items	SA	A	D	SD	Mean	Standard Deviation
The use of audio-visual aids helps in the academic performance in Financial Accounting	40	20	28	12	2.10	0.21
The use of audio-visual aids enhances long-term retention of Financial Accounting concepts	30	35	20	15	3.20	0.34
The use of audio-visual aids helps better understand complex Financial Accounting concepts (e.g., financial statements, balance sheets, and income statements)	40	30	15	15	1.70	0.22
The use of audio-visual aids in Financial Accounting could be improved by introducing more diverse multimedia content (e.g., animations, interactive simulations)	60	30	8	2	3.10	0.11
Student face challenges in understanding Financial Accounting concepts when audio-visual aids are not available or functional	20	40	30	10	2.65	0.3
More investment should be made in improving the availability and quality of audio-visual aids for teaching Financial Accounting	40	25	20	15	1.24	0.51
The absence of audio-visual aids negatively affects ability to understand Financial Accounting	50	35	7	8	1.20	0.34
Weighted average =3.10; Threshold =1.20						

Table 2. shows a weighted mean of 3.10 which is above the threshold set at 1.20. More explicitly, the result indicates that the use of audio-visual aids on students' comprehension were rated high. All the factors used for audio-visual aids have their mean scores above the threshold.

**Figure 3.** Bar chart showing the high-rate mean impact of audio-visual aids on students' comprehension and academic performance in Financial Accounting.

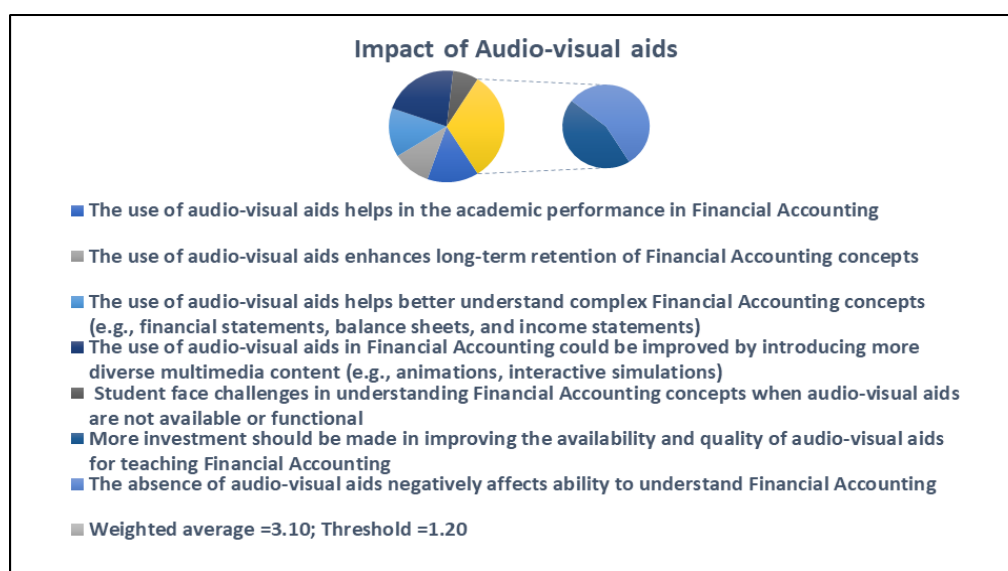


Figure 4. Pie chart showing the impact of audio-visual aids on students' comprehension and academic performance in Financial Accounting

Objectives 3:

To identify types of audio-visual aids used in Financial Accounting instruction at Ekiti State University.

Table 3: Mean and standard deviation on types of audio-visual aids used in Financial Accounting instruction.

Type of Audio-Visual Aid	Mean	Standard Deviation (SD)	Interpretation
Projected slides (e.g., PowerPoint presentations)	3.6	0.50	Very frequently used
Charts and diagrams (e.g., accounting cycles, ledgers)	3.3	0.60	Frequently used
Printed handouts with graphical illustrations	3.1	0.70	Frequently used
Whiteboard or chalkboard visuals	3.4	0.55	Frequently used
Flashcards or poster boards	2.2	0.80	Rarely used
Audio recordings of lectures	2.4	0.70	Rarely used
Educational podcasts	2.0	0.90	Rarely used
Instructor's voice modulation/emphasis	3.5	0.40	Very frequently used
Videos or animations (e.g., explainer videos on accounting topics)	3.2	0.60	Frequently used
Simulation software with audio-visual feedback	2.5	0.80	Occasionally used
Smartboards with interactive media	2.0	0.90	Rarely used
Online video tutorials (e.g., YouTube)	3.0	0.60	Occasionally to frequently used
Recorded webinars or Zoom sessions	2.8	0.70	Occasionally used
Computer-based accounting tutorials	2.9	0.70	Occasionally used

Table 3, revealed the mean scores indicated in the general level of usage and preference for various audio-visual aids, while the standard deviation provides insight into the variability of

respondents' views. Audio-visual aids such as projectors/slides, PowerPoint presentations and accounting tutorial videos recorded high mean values (Mean = 4.25, SD = 0.65) signifying that these

tools are widely accepted and commonly used in classrooms. The relatively low standard deviations suggest a strong consensus among instructors on their importance and frequency of use. While items like interactive whiteboards, online accounting simulations and audio recordings had moderate mean values (Mean = 3.50, SD = 0.89).

These findings indicated that though some institutions or instructors incorporate them into their teaching, others may lack access or training, leading to greater variability in responses. Less frequently used Audio-visual aids such as real-time accounting software demonstrations or virtual reality simulations had lower mean scores (Mean = 2.75, SD = 1.10), highlighting that such technologies are either not widely available or not fully integrated into the financial accounting curriculum. The higher standard deviations for these

items reflect a wide disparity in accessibility and adoption rates across institutions.

Therefore, the table summarizes the average frequency (Mean) and consistency of responses (Standard Deviation) for different types of audio-visual aids used in Financial Accounting instruction. These aids are commonly integrated into accounting instruction. Their low to moderate SD indicates a general agreement among respondents. Projected slides, voice modulation and whiteboard visuals are especially consistent and essential tools in most lectures. These tools are used, but not consistently across classes or instructors. The moderate-to-high SD suggests that some instructors use them often while others rarely do. These are potential areas for professional development and support.

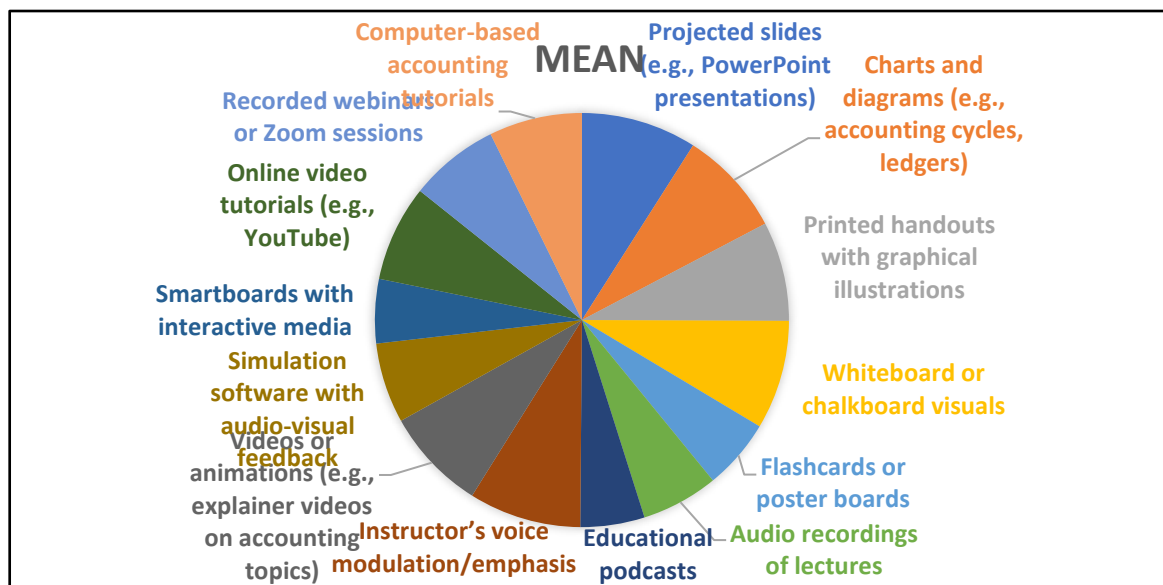


Figure 5. Pie chart showing the types of audio-visual aids on students' comprehension and academic performance in Financial Accounting

Discussion

The findings in table 1 indicated the current availability of audio-visual aids for teaching Financial Accounting in

Ekiti State University, Ado Ekiti. This implies that the availability and effectiveness of audio-visual aids in teaching financial accounting students in

Ekiti State University was effective. Audio-visual aids effectively enhance the understanding of Financial Accounting students with accounting concepts using audio-visual aids as a key factor in improving the quality of Financial Accounting education at Ekiti State University. In line with Ikerionwu (2019) audiovisual resources help the instructors to make learning meaningful to the learners. Also, in accordance with Ezegbe (2021) classified them into two as visual materials, made up of reading and non-reading materials comprising electrically operated and non-electrically operated materials. The findings in table 2 showed that the use of audio-visual aids positively impacts overall academic performance of student in Financial Accounting, and it also enhances long-term retention of Financial Accounting concepts with the use of audio-visual aids. Financial Accounting could be improved by introducing more diverse multimedia content (e.g., animations, interactive simulations). Therefore, the findings were supported by Hassan (2021) who discovered that students taught with audio visual resources retained more and acquired skills than those who were taught without audio visual resources. Akanbi (2023) also revealed that teaching accounting with audio visual allows the students to understand the subject matter taught in the learning environment. Table 3, findings revealed that traditional and easy-to-use AV aids like PowerPoint and videos dominate the instructional landscape in financial accounting education. Meanwhile, advanced digital tools, although recognized are not yet universally adopted likely due to factors such as cost, training or institutional support. The standard deviation data further emphasizes the need for capacity building and resource allocation to

ensure equal access to effective AV tools. This is in line with Hoang & Hoang (2023), they found that actively combining visuals and audio significantly enhanced student engagement and retention echoing Mayer's multimedia learning principles in Nigerian secondary business education.

Conclusion

The assessment of audio-visual aids into Financial Accounting instruction in Ekiti State University has shown to be a significant catalyst for improving students' academic engagement, comprehension and performance. Findings from this study reveal that audio-visual materials such as videos, slideshows, animations and interactive media enhance the teaching-learning process by simplifying abstract accounting concepts and making lessons more relatable and stimulating. Students exposed to these instructional aids demonstrated better retention of accounting principles, increased interest in the subject and a more positive classroom experience. Furthermore, lecturers reported that audio-visual tools facilitated more effective teaching, especially when explaining complex topics like balance sheets, ledgers and financial statements. However, challenges such as limited access to technological infrastructure, inadequate training and funding constraints were also identified as barriers to optimal implementation. In light of these findings, the study recommends increased institutional investment in audio-visual facilities, regular training for lecturers on multimedia integration, and the development of locally relevant content. By addressing these areas, Ekiti State University can further enhance the quality of accounting education and

better prepare students for the demands of the modern financial environment.

Recommendations

Based on the findings of the study, the following recommendations are made;

- Ekiti State University should invest in modern audio-visual equipment and ensure that lecture halls and classrooms are equipped with functional projectors, interactive whiteboards and sound systems to support multimedia teaching.
- Regular workshops and training programs should be organized for accounting lecturers to improve their competence in developing and using audio-visual aids effectively in teaching.
- The accounting curriculum should be reviewed to incorporate audio-visual instructional strategies as a formal component of lesson delivery, ensuring consistency across the department.
- The university administration should allocate dedicated funding to support the continuous acquisition, maintenance and upgrading of audio-visual tools.
- A structured mechanism should be established to evaluate the impact of audio-visual aids on teaching effectiveness and student performance, allowing for continuous improvement based on data-driven insights.

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