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Evaluation of Students' Learning Outcomes in the Implementation of the Accounting Curriculum in Secondary Schools in Rivers State

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Abstract
The study investigated the evaluation of students' learning outcomes in the implementation of the accounting curriculum in secondary schools. Specifically, the study focused on how contextual factors influence curriculum implementation and the extent to which students achieve the set objectives of the accounting curriculum. Two research questions guided the study, and one hypothesis was tested at the 0.05 level of significance. The study adopted an evaluation survey research design. The population comprised 367 accounting teachers and 177,369 accounting students. A stratified random sampling method was used to select a total sample of 583 respondents, including 184 teachers and 399 students. Data were collected using a researcher-developed questionnaire titled "Evaluation of Students' Learning Outcomes in the Implementation of the Accounting Curriculum in Secondary Schools Questionnaire (ESLOIACSSRSQ)", consisting of 20 items across two sections. The instrument was validated by three experts in Business Education and Measurement and Evaluation, and its reliability was confirmed using the Cronbach's Alpha method, yielding coefficients of 0.89. A total of 567 valid responses were retrieved and analysed. Descriptive statistics (mean and standard deviation) were used to answer the research questions, while regression analysis was used to test the hypothesis. The findings revealed that contextual factors, including support from parents, industries, government, and corporate groups, positively influenced curriculum implementation. While contributions from religious bodies and individuals were minimal, the overall level of contextual involvement was high. The study also showed that students largely met the curriculum objectives, demonstrating competence in key areas such as financial reporting and bookkeeping. Regression analysis confirmed that contextual factors made a significant contribution to the successful implementation of the accounting curriculum. Based on the findings, the study recommends that schools strengthen links with industries for practical learning opportunities and invest in digital accounting tools to improve students' technological competence in accounting.

Keywords: Students' Learning Outcomes, Accounting Curriculum, Curriculum Implementation, Contextual Factors, Educational Objectives

Introduction

Understanding how well learners grasp and apply instructional content helps determine the effectiveness of educational delivery in school programmes. Students' learning outcomes refer to the measurable knowledge, skills, attitudes, and values that students demonstrate after instruction. In secondary school accounting education, students' learning outcomes represent the extent to which students understand, apply, and evaluate core accounting concepts as outlined in the curriculum (Nwankwo & Eze, 2021). The secondary school accounting curriculum refers to a well-organised programme of study aimed at equipping students with a strong foundation in financial principles and practical bookkeeping techniques. This curriculum is designed to help learners understand how financial records are prepared, analysed, and used in decision-making, both in personal and business settings. It introduces students to key topics such as double-entry bookkeeping, financial statements, cash flow management, and basic accounting concepts. One of the main goals of the curriculum is to build financial

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literacy. By learning how to manage money, keep accurate records, and understand business transactions, students are better prepared to handle financial responsibilities in everyday life. In addition to technical knowledge, the curriculum promotes entrepreneurial awareness by showing students how accounting plays a role in starting and managing a business. Through exercises like preparing a simple business account or tracking income and expenses, students begin to see how financial information supports business success. The curriculum also supports career readiness by exposing students to real-world applications of accounting. Whether they plan to continue their studies or enter the workforce after school, students who complete this programme gain valuable skills that are in demand in many sectors. Lessons are often supported by practical tasks and examples that help students connect classroom learning to the world of work, making the subject more engaging and meaningful. The secondary school accounting curriculum serves as a stepping stone for students who may wish to pursue further education in business or accounting, or who hope to start their own ventures in the future. By focusing on practical knowledge and financial understanding, it plays an important role in shaping informed and responsible individuals. According to the Nigerian curriculum framework, the curriculum requires students to acquire competencies in preparing financial records, understanding accounting principles, and applying ethical judgment in financial transactions (Ubah & Nnaji, 2022). The secondary school accounting curriculum guides curriculum implementation by providing structured content, learning objectives, and assessment standards for effective teaching.

Curriculum implementation refers to the process of putting the planned curriculum into action by delivering instructional content to learners in a structured and meaningful way. In accounting education, this involves not only teaching the concepts and skills outlined in the curriculum but also ensuring that students understand and can apply what they are taught. For this process to be effective, several important elements need to be in place. One of the key elements is the quality and clarity of the curriculum content. The topics included must be relevant, well-organised, and aligned with learning goals that prepare students for practical tasks in the accounting field. Teacher preparedness also plays a major role. Teachers need to be familiar with the subject matter, skilled in using appropriate teaching methods, and confident in managing the classroom environment. The availability and proper use of teaching materials, such as textbooks, workbooks, and digital tools, also make a difference in how well the curriculum is delivered. These materials help bring lessons to life, support student understanding, and allow for more engaging classroom activities. In addition, student characteristics, such as learning styles, motivation levels, and prior knowledge, influence how well the content is received and understood. When all these elements are carefully considered and effectively managed, curriculum implementation in accounting education becomes a more engaging and productive experience for both teachers and students. It helps ensure that students gain the skills and knowledge needed to succeed in real-world accounting roles and lays a solid foundation for further learning. These elements directly influence the extent to which students achieve the intended learning outcomes (Nwankwo & Eze, 2021). Curriculum implementation depends on contextual factors such as available resources, teacher competence, and school environment, which influence how educational plans are carried out.

Contextual factors refer to the surrounding conditions, both within and outside the school, that influence how the curriculum is carried out in everyday classroom practice. These factors shape the way lessons are delivered, how students engage with learning, and the overall success of curriculum goals. Internal factors include elements such as the qualifications and experience of teachers, the leadership style within the school, and the level of collaboration among staff. A well-trained teacher who understands the subject matter and uses appropriate teaching methods can greatly improve how students learn. External factors also play a key role. The location of a school, for instance, can affect access to resources, exposure to modern teaching tools, and even the type of support students receive at home. Parental involvement is another important aspect, as active support from families often encourages better student participation and performance. In schools where parents are engaged in their children's learning, students are more likely to stay motivated and complete assignments. The physical environment of a school, including infrastructure like classrooms, lighting, ventilation, and access to electricity or internet, can support or limit effective teaching. When schools have well-maintained facilities and access to learning materials such as textbooks, computers, or instructional aids, teachers are in a better position to implement the curriculum successfully. Altogether, contextual factors provide the background against which the curriculum is brought to life. These conditions, whether they support or challenge the teaching process, must be considered in any effort to improve educational outcomes. Understanding and addressing them helps ensure that what is planned in the curriculum translates into meaningful learning experiences for students. Urban schools typically benefit from better staffing, facilities, and materials, which enhance curriculum delivery. In contrast, rural or under-resourced schools often face limitations that hinder full curriculum implementation (Iroegbu & Akinyemi, 2023). Contextual factors influence the product variable by shaping the outcomes of curriculum implementation through elements such as resource availability, teacher support, and learner engagement.

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Product variable in curriculum evaluation refers to the measurable outcomes of the implementation process, particularly student achievement and knowledge retention. This includes students' ability to perform tasks such as recording transactions, preparing ledgers, and interpreting financial reports. The product variable serves as an indicator of the success of teaching strategies and the influence of contextual factors on learning (Okonkwo & Amadi, 2021). The product variable reflects curriculum alignment through the extent to which learning outcomes match the intended goals, content, and assessment standards. Curriculum alignment refers to the consistency between curriculum objectives, teaching methods, and assessment practices. In accounting education, alignment ensures that instruction promotes not just memorisation but also the development of analytical and practical skills required for advanced study or business practice. Effective alignment facilitates improved student performance and enhances curriculum delivery (Nwachukwu & Ogbu, 2020). The product variable shows the level of instructional quality through the effectiveness of teaching methods, clarity of content delivery, and achievement of learning outcomes.

Instructional quality refers to the effectiveness of teaching practices in supporting student learning. Teachers with strong content knowledge and familiarity with the curriculum are more likely to employ effective instructional strategies. In contrast, inadequate teacher preparation or ineffective pedagogy may result in poor learning outcomes despite the availability of materials (Okorie & Anigbo, 2023). Student learning environment refers to the psychological and social conditions that influence student engagement with accounting content. Factors such as peer collaboration, student motivation, exposure to real-world accounting scenarios, and positive attitudes toward learning significantly affect students' comprehension and skill acquisition (Okorie & Anigbo, 2023). Institutional support refers to the resources and policies that schools and educational authorities provide to sustain curriculum implementation. This includes teacher training, provision of up-to-date textbooks, teaching aids, and evaluation mechanisms. Institutional support plays a crucial role in addressing challenges that hinder student achievement (Iheanacho & Onwusiribe, 2024). The product variable shows the level of instructional quality through the effectiveness of teaching methods, clarity of content delivery, and achievement of learning outcomes. Evaluation of students' learning outcomes refers to the systematic assessment of how well students meet curriculum goals. This process helps identify strengths and gaps in the implementation process and informs necessary adjustments in teaching and learning practices. Considering contextual variables in this evaluation allows for a more accurate understanding of student performance and curriculum effectiveness (Iheanacho & Onwusiribe, 2024). This helps in refining the instructional approach and addressing context-related challenges that hinder student achievement.

Statement of the Problem

The teaching and learning of Accounting at the secondary school level play an important role in preparing students for further studies and future careers in business and finance. For the curriculum to be successfully implemented, it requires support from various sources such as government, industries, parents, and communities. These factors, often referred to as contextual factors, are expected to help provide funding, facilities, materials, and other forms of assistance that encourage the teaching and learning process. However, in many schools, the expected level of support from these sources appears to be inconsistent or lacking. Reports of poor infrastructure, limited access to modern accounting tools, low parental involvement, and minimal collaboration with industries raise concerns about how well the curriculum is being delivered. In such situations, students may not fully understand accounting principles or be able to apply them in practical settings. This could affect their performance in school and in external examinations, as well as their readiness for further education in business-related fields. Although the secondary school accounting curriculum sets clear objectives aimed at equipping students with practical knowledge and skills, it is unclear whether these goals are being fully met. If contextual factors are not adequately supporting curriculum implementation, the achievement of these objectives may be limited. Therefore, this study seeks to find out the extent to which these contextual factors influence the implementation of the curriculum and how well the stated objectives are being achieved by students in Rivers State.

Aim and Objectives of the Study

The aim of the study was to investigate the Evaluation of Students' Learning Outcomes in the Implementation of the Accounting Curriculum in Secondary Schools in Rivers State. Specifically, the study sought to:

1. Ascertain the extent to which contextual factors influence the implementation of the secondary school accounting curriculum in Rivers State.
2. Determine the extent to which the objectives of the secondary school accounting curriculum are achieved by students in Rivers State.

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Research Questions
The following research questions guided the study:

1. To what extent have contextual factors influenced the implementation of the secondary school accounting curriculum in Rivers State?
2. To what extent are the objectives of the secondary school accounting curriculum achieved by students in Rivers State?

Hypotheses
The following null hypothesis was formulated and tested at 0.05 level of significance:

$H0_1$: There is no significant contribution of the contextual factors to the product variable in the implementation of the secondary school accounting curriculum in Rivers State.

Materials and Methods
The design adopted for this study was an evaluation survey design. Evaluation survey design is a methodological approach to assess the value, worth, or effectiveness of specific programmes, events, or interventions. It facilitates the collection of data regarding a programme's outcomes and impacts, enabling informed judgments about its success or areas needing improvement. It combines systematic data collection with critical analysis to ensure objective and reliable evaluations (Mishra & Alok, 2022). The study area covered senior secondary schools in Rivers State. The study population is 177,736 respondents, which comprises 367 accounting teachers and 177,369 accounting students from secondary schools in Rivers State. These figures were sourced from the Rivers State Senior Secondary School Board. Taro Yamane's formula was adopted to determine the sample size of the study. A total sample of 583 respondents was selected for the study, consisting of 184 accounting teachers and 399 accounting students from secondary schools in Rivers State. The sampling technique adopted in this study was a stratified random sampling method, ensuring a fair representation of both teachers and students across different schools. This method was adopted to account for variations in school size and distribution, allowing for a more accurate assessment of the implementation of the accounting curriculum. A researcher-developed instrument titled "Evaluation of Students' Learning Outcomes in the Implementation of the Accounting Curriculum in Secondary Schools in Rivers State Questionnaire (ESLOIACSSRSQ)" was used for the study. The questionnaire consists of 20-item statements, and it comprises two sections. Sections A and B contain statements aimed at answering the research questions raised for the study. Options were provided for each respondent to tick one of the options. A four-point rating scale of Very High Extent (VHE) -4 points, High Extent (HE) -3 points, Moderate Extent (ME) -2 points, and Low Extent (LE) -1 point was used. To ensure the validity of the instrument, the instrument was subjected to face and content validation. It was done by three experts, two Business Educators and one Measurement and Evaluation expert, all from Rivers State University. After a careful study of the questions, the observations that were made were used to modify the instrument. To ascertain the reliability and internal consistency of the instrument, the Cronbach's Alpha method was used. The instrument was administered to 20 accounting teachers and 30 accounting students in secondary schools from Imo State, who were not part of the main study. The responses were analysed using Cronbach's Alpha method to determine the reliability coefficients of 0.89, indicating a high level of internal consistency for the instrument. The questionnaires were administered directly to the chosen sample of the study. A total of 583 copies of the questionnaire were administered on the spot to obtain responses from 184 accounting teachers and 399 accounting students in secondary schools in Rivers State. With the assistance of two assistants, the researcher successfully retrieved 567 copies, comprising 177 from accounting teachers and 390 from accounting students, which were used for data analysis. The data collected from the field was analyzed by the use of descriptive and inferential statistics. The research questions were answered by the use of mean and standard deviation. To test the hypothesis, regression analysis was used. The decision rule was made based on the criterion mean score of 2.50. Any mean score equal to or above 2.50 stands as a high extent, and any mean score below 2.50 stands as a low extent. The null hypothesis was retained if the p-value was greater than the level of significance (i.e., greater than 0.05) and rejected if the p-value was less than the level of significance.

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Results

Research Question 1: To what extent have contextual factors influenced the implementation of the secondary school accounting curriculum in Rivers State?

Table 1: Summary of mean and standard deviation on the extent contextual factors have influenced the implementation of the secondary school accounting curriculum in Rivers State.

S/N	Items	VHE	HE	ME	LE	Mean	Std.	Remark
1	The government provides consistent funding and policy frameworks to support the implementation of the Accounting curriculum.	159	261	133	14	3.00	0.78	High Extent
2	Industries collaborate with schools by offering internships or practical exposure to students in Accounting-related fields.	208	182	159	18	3.02	0.88	High Extent
3	Parents provide financial and material support to ensure their students can access Accounting textbooks and learning resources.	324	130	81	32	3.32	0.92	High Extent
4	The local community organizes initiatives to support the effective teaching of the Accounting curriculum in schools.	143	229	95	100	2.73	1.03	High Extent
5	Corporate groups sponsor workshops, seminars, or career talks for students and teachers on Accounting-related topics.	180	112	194	81	2.69	1.07	High Extent
6	Religious bodies contribute to the provision of learning facilities, such as classrooms or libraries, to support Accounting education.	109	110	179	169	2.28	1.09	Low Extent
7	Private individuals donate instructional materials or sponsor underprivileged students in Accounting classes.	117	124	218	108	2.44	1.02	Low Extent
8	Parents actively engage in monitoring their children's performance and participation in Accounting studies.	268	106	137	56	3.03	1.05	High Extent
9	The government ensures the provision of modern technology, such as computers and accounting software, to support curriculum implementation.	207	185	75	100	2.88	1.09	High Extent
10	Corporate groups and industries sponsor scholarships or awards for outstanding performance in Accounting to motivate students.	261	164	128	14	3.19	0.87	High Extent
	Grand mean					**2.86**	**0.52**	**High Extent**

Source: Researcher's Field Survey (2025).

The result from Table 1 shows the mean and standard deviation on the extent contextual factors have influenced the implementation of the secondary school accounting curriculum in Rivers State. The grand mean was found to be 2.86 ± 0.52, indicating a high extent of contextual influence. The result further shows that parents provided financial and material support to ensure students accessed Accounting textbooks and learning resources, with a mean of 3.32 ± 0.92. The result also shows that corporate groups and industries sponsored scholarships or awards for outstanding performance in Accounting to motivate students, with a mean of 3.19 ± 0.87. Respondents indicated that the government provided consistent funding and policy frameworks to support curriculum implementation, with a mean of 3.00 ± 0.78. The result shows that parents actively engaged in monitoring their children's performance and participation in Accounting studies, with a mean of 3.03 ± 1.05. The result also shows that industries collaborated with schools by offering internships or practical exposure to students in Accounting-related fields, with a mean of 3.02 ± 0.88. The government ensured the provision of modern technology such as

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computers and accounting software to support curriculum implementation, with a mean of 2.88 ± 1.09. The local community organized initiatives to support effective teaching of the Accounting curriculum, with a mean of 2.73 ± 1.03. The result also shows that corporate groups sponsored workshops, seminars, or career talks for students and teachers, with a mean of 2.69 ± 1.07. The result further shows that private individuals not donate instructional materials or sponsored underprivileged students in Accounting classes, with a mean of 2.44 ± 1.02. The result shows that religious bodies do not contribute to the provision of learning facilities like classrooms or libraries, with a mean of 2.28 ± 1.09.

Research Question 2: To what extent are the objectives of the secondary school accounting curriculum achieved by students in Rivers State?

Table 2: Summary of mean and standard deviation on the extent the objectives of the secondary school accounting curriculum are achieved by students in Rivers State.

S/N	Items	VHE	HE	ME	LE	Mean	Std.	Remark
11	I demonstrate an understanding of basic Accounting principles and concepts as outlined in the curriculum.	336	163	68	0	3.47	0.70	High Extent
12	The curriculum objectives for teaching bookkeeping and ledger entries are effectively achieved.	364	174	0	29	3.54	0.75	High Extent
13	I can prepare accurate trial balances that are in line with the curriculum goals.	297	159	81	30	3.28	0.90	High Extent
14	My teacher/teachers adequately covered the curriculum objectives related to income statements and financial position preparation.	301	169	67	30	3.31	0.88	High Extent
15	I am proficient in analyzing and interpreting financial statements.	341	142	18	66	3.34	0.99	High Extent
16	I am trained to apply accounting techniques to real-life financial problems.	470	30	30	37	3.65	0.85	High Extent
17	Accounting software and technology are incorporated into lessons as part of the curriculum.	247	161	51	108	2.96	1.14	High Extent
18	I am prepared for external examinations (e.g., WAEC, NECO) based on the Accounting curriculum.	431	69	67	0	3.64	0.68	High Extent
19	Teachers assess our understanding of Accounting principles through continuous assessment methods.	384	116	67	0	3.56	0.70	High Extent
20	I demonstrate the ability to prepare comprehensive financial reports independently.	441	59	67	0	3.66	0.68	High Extent
	Grand mean					**3.44**	**0.56**	**High Extent**

Source: Researcher's Field Survey (2025).

The result from Table 2 shows the mean and standard deviation on the extent the objectives of the secondary school accounting curriculum are achieved by students in Rivers State. The grand mean was found to be 3.44 ± 0.56, indicating a high extent of curriculum achievement. The result further shows that students demonstrated the ability to prepare comprehensive financial reports independently, with a mean of 3.66 ± 0.68. The result also shows that students were trained to apply accounting techniques to real-life financial problems, with a mean of 3.65 ± 0.85. The result further shows that students were prepared for external examinations such as WAEC and NECO based on the Accounting curriculum, with a mean of 3.64 ± 0.68. The result also shows that teachers assessed students' understanding of Accounting principles through continuous assessment methods, with a mean of 3.56 ± 0.70. Curriculum objectives for teaching bookkeeping and ledger entries were effectively achieved, with a mean of 3.54 ± 0.75. Students demonstrated an understanding of basic Accounting principles and concepts, with a mean of 3.47 ± 0.70. The result further shows that students were proficient in analyzing and

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interpreting financial statements, with a mean of 3.34 ± 0.99. Teachers adequately covered curriculum objectives related to income statements and financial position preparation, with a mean of 3.31 ± 0.88. Students could prepare accurate trial balances that align with curriculum goals, with a mean of 3.28 ± 0.90. The result shows that Accounting software and technology were incorporated into lessons as part of the curriculum, with a mean of 2.96 ± 1.14.

Testing of Hypothesis

1 There is no significant contribution of the contextual factors to the product variable in the implementation of the secondary school accounting curriculum in Rivers State.

Table 3: Summary of linear regression analysis on the contribution of the contextual factors to the product variable in the implementation of the secondary school accounting curriculum in Rivers State.

		Unstandardized Coefficients		Standardized Coefficients		
	R=.363, R-Square=0.131 F=85.491, p-value=.000	**B**	**Std. Error**	**Beta**	**T**	**Sig.**
1	(Constant)	2.324	0.123		18.926	0.000
	Context (x)	0.391	0.042	0.363	9.246	0.000

a. Dependent Variable: Product, $y=0.391x_1+2.324$

The result from Table 3 presents the summary of a simple linear regression analysis examining the contribution of contextual factors (x) to the product variable (y) in the implementation of the secondary school accounting curriculum in Rivers State. The regression analysis provides clear evidence against the null hypothesis 1, suggesting a statistically significant relationship between the contextual factors and the product outcome. The correlation coefficient (R = 0.363) indicates a moderate positive relationship between the contextual factors and the product variable. This implies that improvements or changes in contextual factors tend to be associated with improvements in the implementation outcomes (product variable) of the accounting curriculum. The coefficient of determination (R^2 = 0.131) reveals that 13.1% of the variance in the product variable is explained by the contextual factors. While this leaves a significant portion unexplained, it still reflects a meaningful contribution from a single predictor. The model is statistically significant overall, with an F-value of 85.491 and a p-value of .000, which is well below the conventional 0.05 level. This leads to the rejection of the null hypothesis 1. Contextual factors significantly contribute to the product variable in the curriculum implementation. Examining the regression coefficients provides additional insight into the nature of this relationship. The constant term (B = 2.324, p = 0.000) is statistically significant, indicating a baseline product score of 2.324 when contextual influence is absent. The contextual factor (x) has an unstandardized coefficient (B = 0.391) and a standardized coefficient (Beta = 0.363). The t-value = 9.246 and p-value = 0.000, both of which confirm that the contribution is statistically significant. This implies that for every one-unit increase in the contextual factor, the product variable increases by 0.391 units, holding all else constant. The standardized Beta (0.363) confirms that context is a substantial predictor in this model.

Discussion

The findings showed a generally strong influence of contextual factors on implementing the Accounting curriculum, as reflected by a high grand mean (M = 2.86, SD = 0.52). This suggests that external supports consistently enhance the learning environment and resource availability. Parents investing financially in textbooks and equipment (M = 3.32, SD = 0.92) aligns with studies showing parental backing boosts student engagement in accounting. Oriji et al. (2023) noted that informal home-based financial education significantly shaped students' financial literacy, reinforcing how parental resource provision promotes learning. Corporate groups awarding scholarships for accounting achievement (M = 3.19, SD = 0.87) and industries offering internships (M = 3.02, SD = 0.88) both show practical backing. These support systems mirror findings in Okoro and Nwankwo (2022), who reported that repositioning the accounting curriculum with industry links boosted youth empowerment, highlighting the motivational impact of real-world incentives. Government efforts in consistent funding and modern technology provision (M = 3.00, SD = 0.78; M = 2.88, SD = 1.09) reflect institutional backing. Eneja (2020) stresses the importance of instructional materials and technology, finding gaps when such supports are lacking. Parental involvement in monitoring academic performance (M = 3.03, SD = 1.05) and community-organised initiatives (M = 2.73, SD = 1.03) both show social engagement. Parental support, both financially and through active engagement, combined with corporate involvement, government backing, community initiatives, and the provision of technology, fosters a nurturing environment for Accounting education.

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These contextual elements reflect broader Nigerian research emphasising that resource availability, stakeholder collaboration, and real-life relevance are key drivers in successful curriculum implementation.

The findings revealed that students have achieved a high level of success in meeting the objectives of the Accounting curriculum, as reflected in the overall mean ($M = 3.44$, $SD = 0.56$). This underscores that learning goals are generally being met to a strong degree, with notable strengths in several areas. Students demonstrated excellent skill in preparing comprehensive financial reports independently ($M = 3.66$, $SD = 0.68$). This aligns with Jibrin et al. (2024), who reported that scaffolded instruction significantly enhanced students' ability to perform double-entry bookkeeping and prepare reports with minimal teacher assistance, indicating a strong link between structured teaching and student autonomy. Learners were well equipped to apply accounting techniques to real-life financial problems ($M = 3.65$, $SD = 0.85$), including readiness for external examinations like WAEC and NECO ($M = 3.64$, $SD = 0.68$). Zipporah (2021) found that when practical case studies are integrated into lessons, students showed marked improvement in exam preparation and real-world application of accounting concepts. Continuous assessment by teachers effectively gauged students' understanding ($M = 3.56$, $SD = 0.70$), which is consistent with Kareem and Bello (2022), who observed that formative assessments fostered deeper comprehension of accounting principles and led to improved academic outcomes. Solid achievement in bookkeeping and ledger entry objectives ($M = 3.54$, $SD = 0.75$), as well as basic principles ($M = 3.47$, $SD = 0.70$), confirms that core curriculum goals are being met. This is supported by Nwankwo (2023), who noted strong student performance in fundamental accounting tasks when teaching materials and pedagogical practices addressed ledger operations and principle-based instruction. Despite the success across most objectives, technology integration remains weaker ($M = 2.96$, $SD = 1.14$), reflecting a gap in the use of accounting software during instruction. This observation corresponds with Anene (2022), whose research highlighted that inadequate access to computers and accounting software in classrooms limited students' digital proficiency, even when other curriculum outcomes were fulfilled. The Accounting curriculum has largely achieved its intended objectives, especially in financial report preparation, practical application, exam readiness, assessment methods, and bookkeeping foundations. However, attention is needed to enhance the use of technology in teaching. Incorporating software tools into lessons could better prepare students for evolving professional demands.

The regression findings confirm a meaningful connection between contextual factors and implementation outcomes of the curriculum. The moderate positive correlation ($R = 0.363$) shows that as contextual supports increase, so does the quality of the curriculum outcome. The model explains 13.1 % of the variance in the product variable ($R^2 = 0.131$). Although this leaves room for other unexplained factors, it affirms that contextual influences make a statistically significant contribution. A similar result was reported by Okeke et al. (2022) in economics education, where availability of infrastructure accounted for 8.6 % of the variance in academic achievement ($F = 13.114$, $p < 0.05$). The overall model is statistically significant ($F = 85.491$, $p < 0.001$), providing strong evidence to reject the null hypothesis and further affirm that contextual factors matter. This echoes Adio, Oluwatosin, and Olatunde (2021), who reported that implementation of curriculum had a significant effect on student outcomes ($p < 0.05$). The unstandardised coefficient ($B = 0.391$, $t = 9.246$, $p < 0.001$) indicates that for every unit increase in contextual support, the product outcome increases by approximately 0.4 units. These results demonstrate that contextual factors, while not sole determinants, significantly influence the successful implementation of the curriculum. This supports the idea that enhancing learning environments, including infrastructure, resources, teaching quality, and peer influences, can exert a measurable impact on educational outcomes. Efforts to better understand and improve these elements could therefore strengthen overall curriculum effectiveness.

Conclusion

The findings indicate that contextual factors significantly influence the implementation of the secondary school accounting curriculum. The mean scores suggest that parents, industries, corporate groups, and the government all play active roles in supporting learning through financial, material, and technological means. While contributions from private individuals and religious bodies were found to be limited, the overall level of contextual influence remains high. The study showed that curriculum goals are mostly being met. with students showing competence in key areas such as financial reporting, bookkeeping, and the application of accounting principles. Their preparedness for external examinations and their understanding of practical accounting tasks indicate that the intended goals of the curriculum are being met to a large extent. The regression analysis further supports these results by confirming that contextual factors make a significant and positive contribution to the outcomes of curriculum implementation. Although not the only influence, these factors explain a meaningful portion of the observed outcomes, highlighting the importance of their continued presence and improvement. The study

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reinforces the value of supportive environments in education, showing that when schools, families, industries, and governments work together, the implementation and success of curriculum goals are greatly enhanced.

Recommendations

Based on the findings and conclusion of the study, it was recommended that:

1. Educational institutions should strengthen partnerships with industries to increase internship programmes, providing students with more hands-on experience in Accounting to better prepare them for professional roles.
2. Schools should invest in more accounting software and digital tools to enhance lessons, ensuring students gain stronger skills in using technology for financial reporting and analysis.

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