

Effectiveness of Instructional Methods in Business Studies: A Comparative Study of Learning Outcomes in Accounting Component Using Student Teams- Achievement Divisions and Conventional Methods

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Abstract

This study was prompted by persistent low achievement in Business Studies in Kajiado County, particularly in the accounting component, as consistently reported by the Kenya National Examinations Council (KNEC, 2017-2023). Even though cooperative learning strategies, such as the Student Teams- Achievement Divisions (STADs), are widely recommended to foster learner engagement and academic performance in other subject areas, there is limited empirical evidence on their effectiveness in accounting instruction in the Kenyan secondary school context. This study, therefore, sought to establish whether there is a statistically significant difference in learning outcomes between learners taught using the STAD strategy and those taught through conventional methods. Anchored in Social Interdependence theory and Lev Vygotsky's Constructivist theory, the study used Solomon four group type quasi-experimental research design. A total of 220 form three learners and 6 Business Studies teachers from 4 mixed-gender secondary schools in Kajiado County were sampled for the study. The experimental groups were exposed to a four-week STAD treatment, while the control groups received conventional instruction. An experimental group and a control group took a pre-test before the intervention, and all four groups took a post-test after the instructional period. Quantitative data were analyzed using descriptive and inferential statistics involving t-tests and Analysis of Variance (ANOVA) with the aid of Statistical Package for Social Sciences (SPSS) version 29.0. The ANOVA showed a statistically significant difference in mean post-test scores among the four groups, $F(3, 207) = 29.42, p < 0.001$, indicating unequal performance across groups in favour of learners taught using the STAD strategy. The study concluded that STAD is more effective than conventional methods in enhancing learning outcomes in the accounting component and proposes incorporating the strategy into Business Studies instruction in secondary schools in Kajiado County, Kenya.

Keywords: *Achievement, Accounting Component, Business Studies, Conventional Methods, Cooperative Learning, Instructional Methods, Learning Outcomes, Student Teams- Achievement Division (STAD)*

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1. Introduction

Business Studies is a key subject in secondary school curricula of most education systems across the world due to its centrality in preparing learners with the entrepreneurial skills, financial literacy, and practical problem-solving skills required in modern economies. According to Walusa and Qhosola-Mahlomahlo (2025), the accounting component of Business Studies holds a strategic position, as it exposes learners to the principles of recording, classifying, summarising, and interpreting financial information for decision-making. This statement supports Rahman and Rahaman (2021), who argue that the accounting element at the secondary school level is important in shaping learners' skills in analytical decision-making, financial literacy, and problem-solving for personal financial management and involvement in multi-faceted economies.

Despite its importance, persistent low achievement in Business studies, particularly in the accounting component, remains a concern at the secondary school level in Kajiado County, Kenya. This subpar achievement has been attributed to ineffective instructional methods (Marwa, 2022). In a study on *Teachers' pedagogical communicative practices and accounting students' academic achievements in senior high schools in Ghana*, Ankomah (2021) found that many learners struggle with conceptual understanding, procedural accuracy, and application of accounting principles. This is in line with Munusamy, Arumugham, and Gengatharan's (2025) findings that learners often perceive Accounting as abstract, technical, and mathematically demanding. This challenge is frequently linked to teacher-centered instructional practices, which, according to Musetha (2022), are characterized by conventional methods such as lecture, demonstration, and individual seatwork dominating classroom instruction.

Accounting teaching in most secondary schools worldwide is typically placed in business or commerce programs and taught using a combination of traditional and progressive pedagogical strategies (Alozie, 2022). Traditional lecturing, demonstration, and individual self-learning have long been classroom practices in many countries, though they largely focus on procedural knowledge and competency in bookkeeping and financial reporting (Attafuah, Amoako, Yamoah & Boateng 2024). Nevertheless, Dare (2022) claims that new evidence in educational research suggests that passive, teacher-centered strategies may not be sufficiently effective in fostering deep conceptual knowledge, cognitive reasoning, and practical application among learners, particularly in the accounting discipline.

In developed contexts, such as parts of Asia and Europe, there has been a gradual, progressive shift towards learner-centered approaches in accounting education, grounded in technology-driven, collaborative approaches (Ndor, 2023). For instance, in a study on *Integration of e-learning technologies for interactive teaching and learning process: an empirical study on higher education institutes of Pakistan*, Asad, Hussain, Wadho, Khand, and Churi (2021) reveal that ICT-supported learning environments and e-learning tutorials improve accounting students' engagement and achievement when utilised thoughtfully alongside conventional pedagogies. This is because they allow learners to interact with content, peers, and teachers in real time and at their own pace. In the same vein, Tan and Wong (2020) stated that ICT-supported instruction in Malaysian secondary schools enhances learners' conceptual understanding and collaborative problem-solving in accounting.

Further, research across diverse educational contexts shows that cooperative learning strategies have positively affected the performance of secondary school students in accounting and related subjects. In this regard, Nwannunu, Yahaya, and Moshud (2023) claim that learners

taught accounting topics through cooperative learning methods significantly outperform their peers taught with traditional lecture approaches, with higher achievement scores on Accounting tests, suggesting the approach can enhance academic performance in this subject area. Further, Slothuus, Ashby, and Duxbury (2025) highlight that student-centered and group-based pedagogies, which underpin cooperative learning, are widely used to foster collaboration, inclusivity, and deeper learning among adolescent learners.

Despite these global shifts towards more interactive pedagogies, many secondary school classrooms, particularly in low- and middle-income countries, still rely predominantly on conventional instructional methods. Studies in most African educational settings highlight a general trend in which teaching remains teacher-centered, resource constraints are prevalent, and innovative pedagogies are frequently underutilized (Sakata, 2023). A systematic review of accounting instruction in African secondary schools found that a mixture of instructional approaches, including discussions, role-plays, case studies, and collaborative activities, can enhance learning engagement, retention, and achievement, yet these strategies are not widely and consistently applied across the continent (Sakata, Bremner & Cameron, 2022). These statements acknowledge the need to diversify instructional methods to ensure fair accommodation of all learners in Accounting classrooms.

In East Africa, challenges in accounting instruction are influenced by contextual factors, among others, limited resources for teaching and learning, varying levels of teacher preparation, and students' attitudes toward the subject. In Uganda, for instance, there are significant constraints in secondary schools with regard to the inadequately qualified teachers, limited professional development, and scarce instructional materials, which are factors that compromise effective teaching and learning of accounting content and conceptual understanding of learners (Muhwezi, 2023).

In Kenya, Accounting is a major part of the Business Studies syllabus and is assessed at the end of secondary education in the Kenya Certificate of Secondary Education (KCSE). The discipline is presented in the third form, and learners begin studying the basics of bookkeeping and the principles of double-entry (Tuei, 2024). Instead of being presented as a subject in itself, Accounting is presented as a thematic unit of Business Studies, with lessons structured into interrelated themes that develop students' knowledge in a cumulative manner (Munyao, 2021). Accounting is also taught as a Business Studies discipline in high schools in some other developing countries to provide students with the knowledge, skills, attitudes, and work habits required to be financially independent. Further, several studies in the Kenyan context report persistent problems with learner achievement in accounting. For example, a study on *Pedagogical Activities Affecting the Teaching and Learning of Accounting Concepts in Selected Secondary Schools in Kiambu County, Kenya* by Mwaniki (2021) revealed that learners are generally weak in abstract Accounting concepts and this is attributed to the predominance of traditional teaching methods in teaching and learning of Accounting concepts and limited use of learner-centered approaches, such as field trips or integrating community resources into learning.

Across Eastern Africa, studies indicate similar struggles in aligning instructional methods with learners' needs and competencies. According to Paschal, Nyoni, and Mkulu (2020), many schools continue to emphasize the transmission of content by teachers rather than interactive, collaborative, or cooperative-enhanced practices, even though evidence indicates that such practices can enhance understanding and performance when appropriately implemented. The Student Teams-Achievement Division (STAD) strategy, grounded in a cooperative learning

approach, may offer an alternative instructional model that can improve learner engagement, accountability, and collaborative problem-solving (Olatunji, Gbadamosi & Adeyemi, 2024). STAD enables structured interaction among learners in small, heterogeneous teams that work together toward the goal of mastering academic content before being assessed individually (Rahman, 2025). In the same vein, Tumulak (2025) argues that cooperative learning models such as STAD can develop positive interdependence, peer tutoring, and improved academic achievement as compared to conventional methods.

1.1 Problem Statement

Despite the centrality of Business Studies in developing financial literacy and entrepreneurial skills among learners, performance in the accounting component has remained persistently low, as reported by KNEC (2017-2023). Conventional teacher-centered methods, which, according to research, many teachers of Business Studies prefer to use, do not seem to adequately promote learner engagement, understanding, and achievement. Despite the promise of the theory and the successful use of the STAD strategy in other subjects, there is currently limited empirical evidence comparing the effectiveness of the STAD strategy and conventional methods specifically in the context of Kenyan secondary school accounting instruction. This gap is critical, as knowledge of how various instructional methods affect learning outcomes can inform teachers' practice, curriculum implementation, and policy decisions to enhance learners' achievement in the accounting component of Business Studies. This study thus sought to establish whether the STAD strategy could increase learning outcomes compared to conventional instructional strategies, providing evidence to guide more effective instructional practices in secondary school Business Studies in the county of Kajiado, Kenya.

1.2 Purpose and Objective of the Study

The purpose of this study was to compare the effectiveness of the Student Teams-Achievement Division (STAD) strategy and conventional teaching methods on students' learning outcomes in the accounting component of Business Studies in secondary schools within Kajiado County, Kenya. The specific objective of the study was to establish whether there is a statistically significant difference in accounting learning outcomes between learners taught using the STAD strategy and those taught using conventional methods.

1.3 Hypothesis

H₀₁: There is no statistically significant difference in accounting learning outcomes between learners taught using the STAD strategy and those taught using conventional teaching methods.

2. Literature Review

2.1 Theoretical Review

This study was based on the Social Interdependence Theory and the Constructivist Theory. The Social Interdependence Theory, which was formally conceptualized by Morton Deutsch in 1949 and later extended by Johnson and Johnson, argues that learning is improved when a learner feels that his/her success is connected to others' success. This promotes positive interdependence, individual accountability, and promotive interaction in groups. This theoretical paradigm justified the application of the STAD strategy, according to which the collective responsibility and problem-solving in accounting activities were developed through systematic teamwork. In line with this, the Constructivist Theory by Vygotsky stresses that knowledge is produced socially by means of interaction and dialogue, especially the Zone of Proximal Development (ZPD) whereby learners attain a greater level of understanding through

the assistance of more competent peers or teachers. Taken together, these theories provided a solid basis for adopting the STAD cooperative instructional strategy in the accounting component, as they emphasize the need for collaboration and facilitate learners' interaction and involvement in advancing conceptual knowledge and academic success.

2.2 Teaching and Learning of Accounting in Secondary School Business Studies

When taught properly, the accounting discipline of Business Studies combines theoretical knowledge and practical application, allowing students to apply the skills gained in school to the business setting (Reginato, Nascimento & Cornacchione, 2022). Nevertheless, according to a study by Katjiteo (2024), the teaching of accounting in most secondary schools worldwide has long been characterized by teacher-centered approaches, and teachers are more inclined to use lectures, textbooks, and written assignments than interactive or practical strategies. Olubo (2020) echoes the fact that traditional approaches like exposition, demonstration and memorizing textbooks are still widespread in most countries, including those in which Accounting is included in vocational or technical courses, restraining notes that traditional approaches such as exposition, demonstration, and memorization of textbooks remain widespread in most countries, including those in which Accounting is included in vocational or technical courses, thereby restraining the development of profound conceptual knowledge among learners.

In Kenyan secondary schools, accounting concepts are often taught as abstract knowledge with little practical application, making it difficult to learn the foundational concepts (Mungeria, 2021). According to a study conducted by Mwaniki (2021) on *Pedagogical Activities influencing the Teaching and learning of accounting concepts in Selected Secondary schools in Kiambu County, Kenya*, Accounting learning was defined as a highly theoretical approach that has led to problems and poor performance among learners in Business Studies in general.

Despite its importance, the teaching and learning of accounting in many secondary schools remains constrained by pedagogical and resource challenges, which negatively affect learner achievement (Ngwenya, 2025). In support of this statement, Ndovela and Myeza (2025), in a study of rural secondary schools in South Africa, found that teachers spend most of their lessons delivering verbal explanations while students copy notes, a practice linked to diminished learner interest and poor academic performance. These findings corroborate those of Emmanuel, Paul, and Lilian (2022) in Kenya, where teacher competency in instructional skills was found to be a critical factor in learner achievement in Business Studies. This observation, according to Jamiu and Yakubu (2020), underscores the need for more effective, learner-centered instructional strategies that incorporate practical activities, collaboration, and relevant technologies to enhance conceptual understanding and improve outcomes in the accounting component of Business Studies.

2.3 Accounting instruction using Student Teams- Achievement Division (STAD) Strategy

There is a growing body of literature indicating that the STAD strategy improves learners' interest, teamwork, and school performance more effectively than traditional teacher-centered instruction. Adekoya (2023), in a quasi-experimental study of senior secondary school students, found that learners taught economics through STAD obtained significantly higher mean scores than those taught through conventional lectures. Likewise, in an accounting education setting, Idam and Okoli (2025) found that cooperative learning methods, such as STAD, improved student performance by increasing engagement with the material, promoting peer instruction, and enhancing analytical capabilities compared with peers in traditional

classes. Moreover, Serjali et al. (2020) confirm that learners exposed to STAD in financial accounting scored higher on post-test scores than the control groups, indicating that the strategy's emphasis on positive interdependence and individual accountability encourages learners to prepare and engage positively in teams. All these studies confirm that STAD can foster a learning environment in which peer support, collective responsibility, and collaborative problem-solving can lead to academic achievement.

Empirical studies show the effectiveness of STAD in enhancing academic achievement in subjects closely related to Business Studies and Accounting. For example, the study on Principles of Accounting by Serjali et al. (2020) concluded that learners in the STAD model performed significantly better than their peers in the conventional classes, with the treatment group showing higher post-test achievement scores and increased motivation and understanding of accounting concepts. Moreover, in a study with Business Studies students, cooperative learning strategies were found to positively impact academic achievement compared to traditional lecture methods (Adeyemi & Oluwo, 2024). This points out the possibility for greater performance in discipline areas that require analytical and problem-solving skills. Further, a study by Widyani (2019) in Yogyakarta indicates that the STAD strategy not only strengthens positive interdependence and individual responsibility but also significantly improves learner achievement, making it a worthy pedagogical strategy for teaching Accounting in secondary schools.

2.4 Use of Conventional Instructional Methods in Accounting Instruction

Conventional instructional methods still dominate accounting classrooms in many secondary schools, which are often characterized by teacher-centered lectures, note-taking, worked examples on the board, and individual written exercises (Musa, 2022). Research in Business Studies teaching has shown that such expository methods emphasize coverage of the syllabus rather than conceptual understanding (Munyao, Ganira, Odundo & Mwangi, 2022). For example, Bolt-Lee (2021) observed that traditional lecture-based accounting teaching limited student interaction and provided few opportunities for critical thinking and peer explanation. Similarly, Bazani and Santos (2023), in an integrative review of the accounting education literature, found that lecture is the most popular teaching method despite growing evidence in favor of more active learning approaches.

In certain contexts, the use of conventional approaches may be linked to ongoing learner challenges and low achievement in Accounting (Kottara, Asonitou & Kavalieraki, 2025). Accounting involves analytical thinking, the interpretation of financial information, and the application of principles across different situations (Palepu, Healy, Wright, Bradbury & Coulton, 2020). Likewise, Adu-Addae (2020) argues that teaching methods have a great impact on academic performance as teacher-centered strategies yield comparatively poor achievement results compared to student-centered teaching.

3. Methodology

This study used a quasi-experimental approach based on Solomon's Four-Group design in comparing learner outcomes in accounting between students taught using the STAD strategy and those taught using conventional methods in Kajiado County, Kenya. The sample comprised 220 from three Business Studies learners from four government mixed secondary schools (two county and two sub-county schools) and six Business Studies teachers who provided qualitative data on the implementation of the STAD strategy. A total of 211 students were involved in the study, with a response rate of 95.91%, and all six teachers were involved, yielding a 100%

response rate, which was considered adequate for reliable analysis and generalization. The 211 students were divided into four intact school-based groups and randomly assigned to treatment conditions so that there were two experimental groups (EG1 = 54; EG2 = 60; total = 114) taught using STAD and two control groups (CG1 = 49; CG2 = 48; total = 97) taught using conventional methods and self-learning. In accordance with the Solomon four-group model, one experimental and one control group received both pre- and post-tests, and the remaining groups received post-tests only, with the effect of possible pretest sensitization controlled for. Data analysis was carried out using descriptive statistics and inferential methods relevant to the study's purpose. One-way Analysis of Variance (ANOVA) and independent samples t-tests were used to compare means of scores across instructional strategies, whereas qualitative data were analyzed thematically. Additional independent samples t-tests were conducted to assess potential pretest and maturation effects, thereby strengthening internal validity and providing a thorough assessment of the STAD strategy's effectiveness in enhancing accounting performance compared with conventional instructional methods.

4. Results and Discussion

4.1 Study Findings

The study sought to determine whether there was significant variation in accounting performance between learners taught via the STAD strategy and those taught with conventional teacher-centered approaches. To determine baseline equivalence, the pre-test results for the experimental group (EG1) and the control group (CG1) were analyzed, as presented in Table 1.

Table 1: Learners' Achievement in Accounting - Pre-test Results

Test Group Composition						
	EG1		CG1		Total	
	F	%	F	%	F	%
Below 30%	29	53.7	21	42.9	50	48.5
30- 49%	15	27.8	16	32.7	31	30.1
50% and above	10	18.5	12	24.4	22	21.4
Total	54	100.0	49	100.0	103	100.0
Mean	49.82		52.15		50.93	
SE	1.45		1.21		1.33	

The majority of learners in both groups performed poorly before the intervention. In EG1, 53.7% of the students scored less than 30%, whereas 42.9% of the CG1 students were in the same category. Students with a score of 30-49% of marks included 27.8% of EG1 and 32.7% of CG1. A minority of students (18.5% of EG1 and 24.4% of CG1) achieved a score of 50% and above. The overall mean scores were 49.82 for EG1 and 52.15 for CG1 with standard error values of 1.45 and 1.21, respectively. These results suggest that the baseline achievement of both groups was relatively low, reflecting difficulties in understanding basic accounting

concepts, a lack of prior exposure to cooperative learning, and reliance on traditional teaching methods.

A t-test for independent samples was performed to assess comparability between the groups before the intervention. This was shown in Table 2.

Table 2: Independent Samples Test for Pre-test Scores

Test Groups	N	Mean	Std. Error	Df	t-value	p-value
EG1	54	49.82	1.45	101	0.92	0.359
CG1	49	52.15	1.21			

Table 2 results indicated no statistically significant difference, $t(101) = 0.92$, $p = 0.359$, and the Levene test also showed that variances were homogeneous. This establishes that the groups were similar at baseline, and the differences at post-intervention could be attributed to differences in instructions rather than to ability differences that existed before the intervention.

The post-test results showed that learners who received the STAD strategy made significant gains. In the pre-tested experimental group (EG1), 27.8% of the students scored under 30, whereas in the control group (CG1), it was 61.2%. The number of students who received 50 percent or higher rose to 35.2 percent in EG1, more than twice that of CG1 (14.3 percent), and the means were 58.36 and 47.21, respectively (Table 3).

Table 3: Learners' Achievement in Accounting- Post-test Scores for EG1 & CG1

	Composition of the Test Groups				Total	
	EG1		CG1		F	%
	F	%	F	%	F	%
Below 30%	15	27.8	30	61.2	45	43.7
30-49%	20	37.0	12	24.5	32	31.1
50% and above	19	35.2	7	14.3	26	25.2
Total	54	100.0	49	100.0	103	100.0
Mean	58.36		47.21		52.89	
SD	8.23		7.56		9.05	

Similarly, in the non-pretested groups, EG2 achieved a mean of 61.27, compared to CG2's 49.36, with 51.7% of EG2 learners scoring 50% or higher, compared to only 16.6% in CG2. The percentage of students in the lowest performance category was dramatically lower in EG2 (15%) than in CG2 (52.1%), illustrating the strategy's capacity to support struggling learners and raise overall performance levels. The results are shown in Table 4.

Table 4: Learners' Achievement in Accounting- Post-test Scores for EG2 & CG2

Composition of Study Groups	EG2		CG2		Total	
	F	%	F	%	F	%
Below 30%	9	15.0	25	52.1	34	31.5
30- 49%	20	33.3	15	31.3	35	32.4
50% and above	31	51.7	8	16.6	39	36.1
Total	60	100.0	48	100.0	108	100.0
Mean	61.27		49.36		55.72	
SD	7.41		6.98		9.48	

One-way ANOVA was conducted to compare mean post-test scores across all four groups, with descriptive statistics presented in Table 5.

Table 5: Effect of STAD Strategy on Learners' Achievement in Accounting

Groups	N	Mean	SD	SE	95% Confidence Interval of Mean			
					Lower Bound	Upper Bound	Min	Max
EG1	54	58.36	8.23	1.12	56.12	60.61	32	74
EG2	60	61.27	7.41	0.96	59.36	63.19	35	76
CG1	49	47.21	7.56	1.08	45.03	49.39	30	63
CG2	48	49.36	6.98	1.01	47.32	51.39	31	62
Total	211	54.16	9.18	0.63	52.92	55.41	30	76

EG1 and EG2 had higher means (58.36 and 61.27, respectively) than CG1 and CG2 (47.21 and 49.36). The ANOVA results further confirmed that these differences were statistically significant, $F(3, 207) = 29.42, p < 0.001$, demonstrating that the teaching method strongly influenced learner achievement. Moreover, Post hoc Tukey HSD analysis was performed as illustrated in Table 6.

Table 6: Tukey HSD: Post Hoc Test Outcomes

(I) Test Group	(J) Test Group	Mean Difference (I – J)	SE	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
EG1	EG2	2.91	1.82	.563	-2.41	7.09
	CG1	11.15*	1.79	.000	8.02	17.34
EG2	CG2	9.00*	1.84	.000	6.63	16.27
	EG1	-2.91	1.82	.563	-7.09	2.41
CG1	CG1	14.06*	1.79	.000	5.68	15.00
	CG2	11.91*	1.84	.000	4.29	13.93
CG2	EG1	-11.15*	1.79	.000	-17.34	-8.02
	EG2	-14.06*	1.79	.000	-15.00	-5.68
EG1	CG2	-2.15	1.81	.908	-5.95	3.49
	EG1	-9.00*	1.84	.000	-16.27	-6.63
EG2	EG2	-11.91*	1.84	.000	-13.93	-4.29
	CG1	2.15	1.81	.908	-3.49	5.95

The results showed that both experimental groups performed substantially better than both control groups with mean differences of 9-14 points ($p < 0.001$). No significant differences were found between the two experimental groups (EG1 vs. EG2) and the two control groups (CG1 vs. CG2), indicating that the STAD strategy was equally effective across different school contexts and that conventional methods yielded similar, lower results. These findings were echoed by one of the teachers in an interview, who said:

With the introduction of the STAD strategy, overall class performance improved, and the performance gap between high-performing and struggling students narrowed significantly. Learners retained knowledge better when working in an organized team, as reflected in consistently higher quiz and exam results over time.

The evidence clearly suggests that the STAD strategy improved student learning outcomes in accounting by reducing the number of low achievers, improving average performance, and increasing the number of high-performing students. These results led to the rejection of the null hypothesis, confirming that learners taught using the STAD strategy achieved significantly higher scores than those taught using traditional approaches.

4.2 Discussion of Findings

The results prove that the STAD strategy was much more effective than the traditional teacher-centered approach in enhancing learners' achievement in accounting. The baseline equivalence

established in Tables 4.1 and 4.2 has ensured that post-test gains can be attributed to the intervention with high confidence, rather than to pre-test knowledge or exposure. In both pre-tested and non-pretested experimental groups, learners obtained higher scores, lower proportions of low-achieving students, and higher proportions of high-performing students, indicating that STAD is effective at fostering inclusiveness and high academic outcomes. The cooperative learning organization, focused on peer learning, personal responsibility, and mutual objectives, appears effective in fostering understanding, memorization, and engagement in the accounting component of Business Studies at the secondary school level. The same level of effectiveness across the various schools also validates the strategy's position. These findings are in line with the existing studies across the globe (Serjali et al., 2020; Slavin, 2022; Yudho et al., 2022) and can justify the wider implementation of STAD in secondary school education to promote improved learning outcomes, especially in areas where the conceptual knowledge and practical skills are essential.

5. Conclusion

This study confirmed that the STAD strategy is one of the most effective teaching methods for enhancing learners' performance in accounting. In addition to increasing the test scores, STAD created a learning environment that promoted collaboration, peer support, and shared responsibility. The teamwork aspect of the strategy was especially useful in eliminating performance differences, so that weaker students could benefit from their peers and strong learners could deepen their knowledge by teaching them. The study also points out that implementing cooperative learning methods, such as STAD, is a process that must be planned, facilitated by teachers, and supported by institutions to maximize group learning and interaction. When used properly, STAD, in addition to boosting academic success, develops the key soft skills of communication, accountability, and problem-solving, which are important for learners' overall educational growth. Overall, the research provides strong reasons to consider STAD as part of accounting education and demonstrates that it can transform the classroom environment, facilitate inclusive learning, and help students achieve long-term academic success.

6. Recommendations

- i. Teachers of Business Studies need to incorporate the STAD strategy in accounting classes to foster cooperative learning, improve the acquisition of complex concepts, and support learners at all levels of performance.
- ii. School administrations and education authorities should consider offering specific and concrete professional development programmes to develop the skills and confidence of teachers to effectively implement STAD and other cooperative learning strategies.
- iii. Future studies should explore the long-term effect of the STAD strategy on the retention and application of knowledge and attitude towards accounting to know the sustained effect of this strategy.

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