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GENDER AND CLASS-WIDE PEER TUTORING (CWPT) INSTRUCTIONAL STRATEGY ON INTEREST AND ACHIEVEMENTS IN SENIOR SECONDARY STUDENTS IN FINANCIAL ACCOUNTING IN OWERRI EDUCATION ZONE, IMO STATE

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ABSTRACT

The study investigated the interaction effect of gender and class-wide peer tutoring (CWPT) on interest and achievement of SSII students in financial accounting in Imo State. It adopted a quasi-experimental non-equivalent pre-test post-test control group design. The sample was 175 SS II financial accounting students selected using purposive sampling technique. The null hypotheses were tested at 0.05 level of significance. Financial Accounting Achievement Test (FAAT) Financial Accounting Students Learning Interest Scale (FASLIS) were used for data collection. The instruments were validated by three experts. To guarantee content validity of FAAT, a table of specification was developed. The FAAT was trial-tested to determine its reliability using Kudder-Richardson (KR-20) test and a reliability coefficient of 0.89 was obtained, while Cronbach Alpha was used for FASLIS and a coefficient of 0.75 was obtained. Analysis of covariance (ANCOVA) was used to test the hypotheses at 0.05 level of significance. Findings of the study showed that there was interaction effect of CWPT and gender on SSII students' interest and achievement in financial accounting, however, the interaction was not significant. It was recommended that financial accounting teachers should be equipped with the requisite knowledge and skills for effective utilization of CWPT in the classroom through trainings, workshops and seminars. It was also recommended that since utilizing CWPT improved financial accounting students' interest and achievement without gender bias; financial accounting teachers need to incorporate CWPT into their teaching in order to give the students the opportunity to practice and gain mastery of it.

Keywords: CWPT, Financial Accounting, Interest, Motivation, Achievement, Gender.

Introduction

In order to be globally competitive and to meet the demands of emerging knowledge economy, business, and public financial management, intentional nations are redesigning and repackaging their educational systems and programmes with specific focus on technical,

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business and vocational skills education; since education is the most potent and veritable tool for national economic growth and development. Financial accounting is among the vocational subjects offered at the senior secondary level in Nigeria. It is a skill subject, which seeks to achieve one of the goals of the National Policy on Education (NPE), which is to enable individuals to acquire appropriate skills and develop mental, physical, social abilities and competencies as equipment to fit in and contribute to the wellbeing of the society (FRN, 2014). Financial accounting was introduced into the curriculum of Senior Secondary Schools (SSS) because of its educational value, relevance to the needs of the individual learner and society as a whole (National Education Research and Development Council, NERDC, 2007).

Notwithstanding the importance of financial accounting to mankind, business and national economic development, the achievement of students in the subject over the years has continued to decline. Evidently, the WAEC Chief Examiners reports indicate weak and poor performance of financial students in the West African Senior Secondary School Certificate Examinations arising from poor understanding of basic/fundamental financial accounting principles and practical concepts (WAEC, 2023, 2024 and 2025). An analysis of achievement of financial accounting students in some schools in Owerri education zone visited by the researcher disclosed poor achievement in the subject. Furthermore, information from the Planning, Research and Statistics Unit of the Secondary Education Management Board Owerri equally exposed that students performed poorly in financial accounting at external examinations.

The above state of affairs may not be unrelated to the widely traditional methods used by financial accounting teachers, especially in public secondary schools (Owenvbiugie & Iyoha, 2017; Ogundola, 2017). There has been growing concerns that teacher- centered/traditional teaching methods like lecture method is not suitable for skills subjects. Financial accounting is a skill-based subject and therefore requires the utilization of instructional strategies that improve and arouses the interest of the students, thereby improving their academic achievement. This implies therefore that learning by doing could be the most appropriate strategy for financial accounting teaching and learning. The traditional/conventional teaching methods which include lecture method, planned repetition, drill and practice, discussion, questioning/Socratic method, memorization et cetera are largely teacher-centred, in which knowledge flows from the teacher to the students who are made to remain passive in the teaching and learning process. Against the backdrop of the earlier reports of poor performance of financial accounting candidates, WAEC Chief Examiners recommended that teachers should increase students' practice, in order to enable them develop greater understanding and develop functional/practical skills.

Effective financial accounting teaching and learning ought to involve students' active participation in the teaching and learning process. Research has found that students benefit

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immensely when they have opportunity to interact with materials, participate in activities and manipulate objects and equipment (Ogunleye & Bamidele, 2014). Lack of such active participation of students has been identified as one of the factors responsible for poor academic achievement in financial accounting (Owenvbiugie & Iyoha, 2017). Based on the requirement of the National Policy on Education (FGN., 2014), a major essence of teaching and learning of skill based subjects like financial accounting is to promote the spirit of inquiry and discovery in the students for self-reliance, and this anchors on student's interest. Therefore, these cannot be achieved without a practical-oriented teaching and learning strategy which is recommended in the SSS financial accounting curriculum. Practical activity-oriented teaching strategies are designed to help students verify claims that are contained in the contents/materials taught in the lessons towards better understanding of principles and concepts underlying theories for subsequent enhancement of students' interest and academic achievement. A teaching strategy that is considered most appropriate in achieving the above is the CWPT approach.

Peer tutoring involves students' learning from each other in ways which are mutually beneficial and involve sharing of knowledge, ideas and experience among participants. It is an instructional strategy that actively engages students in learning and promotes mastery, accuracy and fluency in content learning (Adekoya & Olatoye, 2011). CWPT is a comprehensive instructional procedure or teaching strategy that is based on reciprocal peer tutoring and group reinforcement where – in an entire classroom, students are actively engaged in the process of learning and practicing basic academic skills simultaneously in a systematic and fun-filled way (Barbara, 2005; Maheady & Gard, 2010). The unique feature of classwide peer tutoring is that all peer – tutoring groups are carefully organized within the classroom. The students are specifically instructed on how to tutor one another, so that each tutee has the benefit of one – on – one instruction and feedback for half of the class period. After the tutee completes the assigned tasks and earns points for their progress, the students switch roles (Tracey, 2009). The point earnings of the dyads are posted in the classroom. Since the students are rewarded as pair, the tutor is as invested in the exercise as the tutee. The primary goal of CWPT is to facilitate students' achievement and mastery of any classroom subject matter. It incorporates stimulus – response and error correction through tutoring technique and game format that benefit both the tutor and the tutee. According to Barbara (2005), the success of CWPT program lies mainly in its seven basic operational components. These components are: a. Multi – modality format, b. Reciprocal and distributed practice, c. Immediate error correction and feedback, d. Game format with partner pairing and competing teams, e. Built – in reinforcement, f. High mastering levels, and g. Measured outcomes.

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The steps involved in CWPT according to Barbara (2005) are: Teacher facilitation, Selection of Content/Instructional materials and training of students, Pairing of the students based on ability, Tutoring Stage i.e. students‟ facilitation, Students' switching of roles, and Classwide discussion under teacher facilitation.

There is acknowledgement among educational researchers and psychologists that peer tutoring as a teaching/learning/instructional strategy is related to interest, achievement and gender. Having established that peer tutoring, especially CWPT model involves a learning situation where students take turns acting as tutors and tutees for instruction or review of academic material, it is therefore expected that it would influence interest and subsequently enhance financial accounting students' participation in learning activities and consequently enhance their achievement. This anticipation comes from the belief that class-wide peer tutoring instructional strategy helps students to be better, active, confident, and independent learners. Therefore one may confidently postulate that if students' beliefs and capabilities to produce certain levels of achievement are enhanced through effective learner-centered approach like the CWPT; it will foster interest and deeper obsession in learning activities. Then, students are likely to set for themselves challenging goals and maintain strong commitment to them.

Interest as established in research affects the type of learning that occurs. Beyond increasing the number of recall, interest seems to possess a considerable effect on the standard of learning. Interest leads to more elaborate and deeper processing of information and therefore a motivating variable. Gender is a factor that plays very significant role in education. Therefore as the students are exposed to CWPT, the expectation is that their interactions with their peers would help improve their knowledge and understanding of the contents areas; which would all things being equal improve their achievement in financial accounting.

Financial accounting as one of the skill subjects at senior secondary education level always attracts the attention of curriculum planners and developers; as well as the employment industry. Moreover, the significance of keeping financial records of business, government and economic activities is very indispensable, hence the need for students' especially secondary school leavers to gain basic knowledge of financial accounting. However, there have been reported cases of poor performance of students in financial accounting at both internal and external examinations. West African Examination Council (2023, 2024 and 2025) Chief Examiner's Reports indicated that that sat for West African School Certificate examination performed poorly for the respective years.

There is also the worrisome decline of students' registration/enrolment in external examinations in financial accounting, which indicates a serious gap between the expectations

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of government as expressed in the National Policy on Education (NPE) on financial accounting and the actual situation in terms of the enrolment/registration of students in the subject, which points also the interest of the students towards the subject. The poor performance of students in financial accounting as well as the lack of interest could be as a result of the teaching methods being used by the teachers. Many teaching methods such as lecture, demonstration, discussion, et cetera, which are predominantly teacher-centered have being used over the years by teachers but the achievement of financial accounting students is steadily declining. Undoubtedly, the teaching of the subject depends on the use of effective and appropriate instructional strategies, which should be dynamic, practice oriented, activity based and student driven; that will invariably improve students' academic achievement as well as arouse their interest in learning the subject. Mastering a skill course (like financial accounting), requires active involvement of learners in the teaching and learning process. Therefore to improve the general performance of students in financial accounting, researchers suggest the utilization of CWPT strategy, which is believed to be gender friendly and has the potential for helping to initiate and sustain the interest of students and consequently improve their achievement. The CWPT has been used extensively on other subjects like Mathematics, Biology and English, but what is not yet certain is the extent to which the strategy would be effective in enhancing the interest and achievement of senior secondary school students in financial accounting.

The study specifically sought to:

1. examine the interaction effect of instructional strategy and gender on senior secondary students' mean interest scores in financial accounting.
2. find out the interaction effect of instructional strategy and gender on senior secondary students' mean achievement scores in financial accounting.

In order to address the above stated objectives, the following research questions were posed:

1. What are the interaction effect of instructional strategy and gender on students' mean interest scores in financial accounting?
2. What are the interaction effect of instructional strategy and gender on students' mean achievement scores in financial accounting?

The following hypotheses guided the study:

1. There is no significant interaction effect between instructional strategy and gender on students' mean interest scores in financial accounting.
2. There is no significant interaction effect between instructional strategy and gender on students' mean achievement in financial accounting.

This study is significant to financial accounting students, teachers and the society in the following ways:

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To financial accounting students, the study would show whether the approaches CWPT employed such as brainstorming, cooperating, questioning, analyzing, can improve the achievement and interest of students in financial accounting. The students who received instruction using CWPT approach may become better learners. The CWPT could help them to integrate and construct meaning from the financial accounting texts and exercises, examine and extend the meaning of the exercises, as they bring the already existing outline to bear on what they study. When the students see relationship between their use of CWPT and their improved achievement in financial accounting, they would be motivated to learn. The students would also develop interest and learn better since they know that the process of learning affects the product of learning.

For the financial accounting teachers, when they acquire the knowledge and skill of CWPT, which students utilize for better understanding, they may consider giving students learning tips/orientation on CWPT that aid understanding of financial accounting at the beginning of the session. This provides students with an array of learning skills that they could explore to become independent and confident learners. By so doing, the teachers would create a healthy learning environment that is friendly and accommodating to all the students irrespective of the students' individual differences and conditions. Lastly, this study would serve as catalyst for further studies as well as empirical basis for future researches and citations.

Methodology

The design of this study is a non-equivalent pre-test post-test control group design, with the experimental group adopting a class wide peer tutoring (CWPT) and the control group using conventional approach. In a quasi experimental study like this, there is no random assignment of subjects; intact classes were used in order not to disrupt the normal class structure of the schools used. The study was administered in Imo State, Nigeria.

A total of one hundred and seventy five (175) senior secondary class two (SSII) financial accounting students made up of sixty two (62) males and one hundred and thirteen (113) females were composed using multi-stage sampling technique. All the co-educational SSS offering financial accounting were drawn to take care of the gender variable in the study. From the co-education SSS that are offering financial accounting in the Owerri education zone, the researcher drew four schools. In each of the schools sampled, one intact class was selected using purposive sampling, making a total of four intact classes. Two classes for the experimental group and two classes for the control group. The intact classes were randomly assigned to treatment and control groups through simple random sampling by balloting. In each of the two intact classes drawn and labeled experimental group, the subjects were composed in mixed gender groupings ready for the experimental manipulation.

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The instruments used for data collection are the Financial Accounting Achievement Test (FAAT) and the Financial Accounting Students Learning Interest Scale (FASLIS). FAAT items were adapted from past WAEC examination question papers, covering the following SSSII financial accounting topics: manufacturing account, trading account, profit and loss account, balance sheet and accounts of not-for profit organisations. The instrument was divided into sections A and B. Section A sought information on the demographic data of the respondents such as gender, while section B consisted of 25 multiple choice questions with options that range from A-D from which the students were expected to select the response that best answers the question. In developing the instrument (FAAT), a test blue print or table of specification was designed and used to guide the construction of the test items.

The Financial Accounting Students' Learning Interest Scale (FASLIS) was developed by the researcher. . The instrument was divided into sections A and B. Section A solicited information on the demographic data of the respondents such as gender while section B consists of 25 item instrument rated on a four point rating scale of Strongly Agree (SA) = 4 points, Agree (A)=3 points, Disagree (D) =2 points and Strongly Disagree (SD) =1 point. The instrument was used to measure students' interest in learning financial accounting.

To guarantee the face validity of FAAT and FASLIS, the researcher presented the instruments, purpose of the study, and hypotheses including the lesson plan developed for the study to three experts, from Curriculum and Instruction, Measurement and Evaluation and Educational Foundations from Michael Okpara University of Agriculture Umudike for the inputs. To ascertain the content validity of FAAT, the test items were constructed using table of specification or test blue print.

To determine the internal consistency of the instruments, FAAT and FASLIS were administered to 25 SSII financial accounting students from two senior secondary schools in Abia State. The responses obtained from the students in FAAT were subjected to Kudder-Richardson (KR-20) method and a reliability estimate of 0.89 was obtained. The responses obtained from the students in FASLIS were subjected to Cronbach Alpha method and a reliability coefficient of 0.75 was obtained.

Experimental procedure

Pre-test on FAAT and FASLIS were administered to the students in the experimental and control groups prior to the commencement of the treatment. That was done by the regular financial accounting teachers in the selected schools. The scores of the pre-test served as a covariate to the students post test scores. The post-test on FAAT (which was the reshuffled version), and that of FASLIS were administered to the experimental and control groups immediately after the instructional exercise.

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The researcher prepared one set of lesson plan, which is the operational guide for class-wide peer tutoring (CWPT), which consisted of six lessons designed based on the steps listed by Barbara and Kathy (2001). The main features of the guide are: general information, procedure, general objectives, training the peer, the content, peer practice, the role of tutor, teacher's conduct for further discussion and pairs' switching of roles. Teachers in the control group were given the six topics selected from the SSII financial accounting curriculum that were taught to the students in both groups. Control group teachers used their normal conventional lecture method as well as their school timetable to teach the students while experimental group teachers used the CWPT strategy prepared by the researcher to teach the students. Each lesson plan for the experimental group was designed to last for 80 minutes (double period), based on the school time table.

A pre-treatment training programme was developed in order to equip the students with the skills and attitudes in the use of class-wide peer tutoring before the commencement of the main study, in order to enable them participate actively in the learning process This included phases one and two of the implementation guidelines of Barbara and Kathy (2001), which include: general information, procedure, general objectives, training the peer, the content, peer practice, the role of tutor, teacher's conduct for further discussion and pairs' switching of roles.

Before the commencement of the procedure, the researcher officially solicited the cooperation of the principals of the schools selected for the study. This is to enable him incorporate the research programme into the school schedule without disrupting the school programme. The researcher took time to familiarize with the teachers and discussed extensively with them on the skills and attitudes involved in the use of CWPT strategy using the implementation guidelines of Barbara and Kathy (2001).

At the end of the pre-test, the experiment proper commenced. The experimental group were exposed to financial accounting instruction with CWPT for eight (8) weeks. The trained financial accounting teachers in the sample schools, who served as research assistants in the study, were advised to maintain the CWPT learning condition throughout the treatment period. The students involved in the treatment explored CWPT strategy in classroom teaching and practice in line with the following steps according to the implementation guidelines of Barbara and Kathy (2001), which is presented below.

Phase One: General Stage (Teacher facilitates)

Step 1: Teacher explains the purpose and rationale for the technique, stresses the idea of increased opportunities for practice and "On-task" behaviour.

Step 2: Teacher stresses the need for collaboration and cooperation rather than competition among students.

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Phase Two: Selection of Content/Instructional materials and training of students.

Step 1: Teacher selects the content and instructional materials for tutoring session.

Step 2: Teacher trains students in the roles of tutor and tutee including specific procedures for (a) Feedback for correct responses, (b) Error correction procedures and (c) Score keeping.

Phase Three: Tutoring Stage (Students facilitate)

Step 1: Teacher divides the class into practice pairs of mixed ability (and gender) based on the pretest scores and provides sample scripts for the students to practice roles.

Step 2: Tutoring Session – Here the tutor leads the lesson and asks tutee questions.

Stage 1: If the tutee responds correctly, tutor praises the tutee and moves to the next stage. If tutee's response was wrong, tutor provides the correct answers and allows the tutee to practise the correct answer three times for more concrete learning.

Stage 2: If tutee responds correctly, tutor praise and move to the next stage. If tutee's response was wrong, the trained teacher (research assistant) assists the tutor. The tutee attempts stage three.

Stage 3: Tutor praises the tutee and moves to the next stage. Tutee attempts to solve the problem independently.

Stage 4: Teacher leads further discussion to clarify misconceptions and corrects tutor and tutee erroneous solutions or/and steps.

Stage 5: The pairs were allowed to switch roles and practice new roles as teacher moves round and provides feedback and reinforcement. Then step four is repeated.

Stage 6: Teacher conducts further discussion to clarify misconceptions and correct tutors and tutees erroneous solutions and/or steps.

At the end of the experiment, the instruments FAAT and FASLIS were reshuffled and then re-administered to both the control and experimental groups. The scores obtained at this final stage served as a post-test. Then both pre-test and post-test were scored and subjected to analysis.

Inferential analysis of covariance (ANCOVA) was used to test the null hypotheses at 0.05 level of significance. P-value was compared with the alpha value of 0.05, where the p-value is greater than or equal to 0.05, the hypothesis was accepted, but where the p-value is less than 0.05, the hypothesis was rejected.

Findings

The results obtained are presented below:

Research Question 1

What is the interaction effect of instructional strategy and gender on students' mean interest scores in financial accounting in Imo State?

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Table 1: Mean and Standard Deviation of Interaction Effect of Instructional Strategy and Gender on Students' Mean Interest Scores in Financial Accounting.

Instructional strategy	Gender	N	Pre-interest score		Post-interest score		Mean Gain
			Mean	Std dev	Mean	Std dev	
CWPT instructional strategy	Male	30	19.58	7.27	28.82	7.10	9.24
	Female	62	17.80	5.70	27.19	5.39	9.39
Lecture method	Male	32	14.46	4.42	21.12	6.33	6.66
	Female	51	15.13	4.76	20.66	5.49	5.53

Table 1 shows the interaction effect of instructional strategies and gender on students' means interest scores in financial accounting. Male students in the class wide peer tutoring instructional strategy obtain a mean score of 28.82 and a standard deviation of 7.10, while their female counterparts have a mean of 27.19 and a standard deviation of 5.39. On the other hand, male students in the lecture method have mean interest score of 21.12 with a standard deviation of 6.33, while the female students recorded a mean of 20.66 and a standard deviation of 5.49. The mean interest gain score for CWPT strategy for male and female is greater than the lecture method. Comparatively male students had a higher mean interest score than their female counterpart in the class wide peer tutoring instructional strategy and conventional method respectively. Male students are interested in learning financial accounting when interacting with the teaching groups. Since there are differences in the mean interest gain scores, there is interaction effect of instructional strategies and gender for students exposed to CWPT strategy for the studying of financial accounting in senior secondary schools.

Research Question 2

What are the interaction effect of instructional strategy and gender on students' mean achievement scores in financial accounting in Imo State?

Table 2: Mean and Standard Deviation of Interaction Effect of Instructional Strategy and Gender on Students' Mean Achievement Scores in Financial Accounting.

Instructional strategy	Gender	N	Pretest		Posttest		Mean Gain
			Mean	Std dev	Mean	Std dev	
CWPT instructional strategy	Male	30	26.90	8.39	43.46	6.35	16.56
	Female	62	30.37	6.36	44.79	5.38	14.42
Lecture method	Male	32	23.31	7.87	30.68	9.15	7.37
	Female	51	25.15	7.27	32.23	7.85	7.08

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From Table 2, male students in the CWPT group obtained a mean score of 43.46 and a standard deviation of 6.35, while their female counterparts have a mean of 44.79 and a standard deviation of 5.38. On the other hand, female students in the lecture method have an achievement mean score of 32.23 with a standard deviation of 7.85, while the male students recorded a mean of 30.68 and a standard deviation of 9.15. For male and female students, the achievements mean score of CWPT group is higher than the lecture method group. There is a high difference in the achievement mean score for female and male students in the two methods. The analysis show that there is difference among the achievement means score for males and females in the two methods respectively. Therefore, the results indicated that the effect of the teaching methods is not the same for male and female students; that is, there is an interaction between students' gender and teaching methods.

Hypothesis 1

There is no significant interaction effect between instructional strategy, and gender on students' mean interest scores in financial accounting.

Table 3: Analysis of Interaction Effect between CWPT Instructional Strategy and Gender on Students' Mean Interest Scores in Financial Accounting.

Tests of Between-Subjects Effects

Dependent Variable: POSTINTEREST

Source	Type III Sum of Squares	Df	Mean Square	F	Sig.
Corrected Model	5553.805[a]	4	1388.451	93.239	.000
Intercept	1977.144	1	1977.144	132.771	.000
GENDER	14.135	1	14.135	.949	.331
GROUP	555.317	1	555.317	37.291	.000
PREINTEREST	3441.154	1	3441.154	231.084	.000
GENDER * GROUP	6.294	1	6.294	.423	.517
Error	2531.532	170	14.891		
Total	112713.000	175			
Corrected Total	8085.337	174			

a. R Squared = .687 (Adjusted R Squared = .680) Significant @ p = ≤ .05

Table 3 indicate that there is no significant interaction effect of instructional strategy and gender on students' mean interest score in financial accounting (F (, 175) = .423, p = .517). Thus, the null hypothesis is accepted. Therefore the researcher concluded that there is no interaction effect between instructional strategy and gender on students' mean interest scores in financial accounting.

Hypothesis 2

There is no significant interaction effect between instructional strategy and gender on students' mean achievement in financial accounting.

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Table 4: Analysis of Interaction Effect of CWPT Instructional Strategy and Gender on Students' Achievement in Financial Accounting.

Tests of Between-Subjects Effects

Dependent Variable: POSTTEST

Source	Type III Sum of Squares	Df	Mean Square	F	Sig.
Corrected Model	11710.070[a]	4	2927.518	122.630	.000
Intercept	4357.262	1	4357.262	182.520	.000
PRETEST	4567.428	1	4567.428	191.324	.000
GENDER	7.808	1	7.808	.327	.568
GROUP	3348.356	1	3348.356	140.259	.000
GENDER * GROUP	18.870	1	18.870	.790	.375
Error	4058.364	170	23.873		
Total	272819.000	175			
Corrected Total	15768.434	174			

a. R Squared = .743 (Adjusted R Squared = .737) Significant @ p = ≤ .05

Table 4 indicate that there is no significant interaction effect of instructional strategy and gender on mean achievement score of students in financial accounting (F (1, 175) = 0.790, p = .0.375). Thus, the null hypothesis is accepted. Therefore the researcher concluded that there is no significant interaction effect between gender and instructional strategy on students' achievement in financial accounting. These results are discussed further thus:

Interaction effect of instructional strategy and gender on senior secondary school students' mean interest scores in financial accounting: The result obtained from analysis showed that there was no significant interaction effect between instructional strategies and gender on the interest of students in financial accounting. This implied that the relative effect of CWPT across the students' gender was consistent. Both male and female students consistently benefited from the treatment with certain amount of interest. This means that CWPT did not combine with gender to affect students' academic achievement and interest in senior secondary school financial accounting. This finding was in line with findings of earlier studies. A study by Nwosu and Ndanwu (2020) found no significant interaction effect of teaching method and gender on students' mean interest scores in electronic libraries course. The findings also agreed with that of Uroko (2010) who found no significant interaction effect of reciprocal peer tutoring strategy and gender on the interest of students in reading comprehension.

Interaction effect of teaching strategy and gender on senior secondary school students' mean achievement scores in financial accounting: The result obtained showed that there was no significant interaction effect between CWPT and gender in financial accounting achievement

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of students. This means that the relative effect of CWPT across the students' gender was consistent. It therefore implied that both male and female SSS financial accounting students benefited equally from the exposure to active participation in the CWPT.

This finding aligned with the findings of preceding studies. A study by Okolocha and Okeke (2018) showed that gender is not a significant factor on the effect of peer tutoring on learners' academic achievement in keyboarding. This means there exist no significant interaction effect of peer tutoring and gender on achievement. Irungu, Nyagah and Mercy (2019) found no statistically significant relationship between gender interactions and Chemistry students' academic achievement. Ajayi and Angura's (2017) study established no significant interaction effect between teaching methods and gender on students' mean retention scores in electrolysis. A study by Ile and Nwokoye (2020) indicated no significant interaction effect of scaffolding teaching method and gender on students mean achievement scores in financial accounting. Nwosu and Ndanwu (2020) found no main interaction effect of instructional method and gender on students' mean achievement scores in electronic libraries course. Since CWPT instructional strategy involves active participation of all the students, without gender prejudice, it is not unexpected that there were no differences in the interaction of the treatment and gender on achievement.

The study concluded thus: Involvement in CWPT instructional strategy significantly improved the interest and achievement of SSS students in financial accounting. Students exposed to CWPT demonstrated significantly higher performance in achievement and higher scores in interest ratings than those in the control group, who were taught using the conventional teaching method, signifying the efficacy of CWPT in improving achievement and enhancing interest of students in financial accounting.

Gender had no significant influence on interest and achievement of students in financial accounting. In other words, both male and female students benefited uniformly from the treatment. The interaction effect of teaching financial accounting content with CWPT and gender was not significant in students' achievement and interest.

Based on the findings, the following recommendations with policy implications were proffered:

1. Making the classroom learning space and environment flexible enough by school management and the teacher to accommodate students' active involvement and participation in their learning. Learning in the 21st century is not rigid but open to social interactions and cooperation that will engender a healthy and fun-like learning space where students can freely explore and take a lead in their own learning. This is basically what the CWPT seeks to achieve.

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2. Both male and female students should be exposed to training in the use of CWPT without discrimination, since it was evident from the findings that the use of CWPT strategy significantly improved students' interest and achievement in financial accounting.
3. Adequate training and preparation of financial accounting teachers (both pre-service and in-service) by teacher preparatory/training institutions on the skills needed to incorporate CWPT implementation outline in teaching and learning in the classroom. This entails educating the teachers on the basic concepts of CWPT strategy, the designing and development of CWPT implementation manual indicating the stages and steps involved. This experience would help to develop in the teachers the skills and competencies necessary for helping the students to effectively use the CWPT in the classroom.

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