

Effectiveness of Class-wide Peer Tutoring Strategy on Students' Academic Performance in Financial Accounting in Public Senior Secondary Schools, Akwa Ibom South Senatorial District, Nigeria

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Abstract

This study evaluates the effectiveness of the Class-wide Peer Tutoring strategy on the academic performance of students in Financial Accounting at Public Senior Secondary Schools within the Akwa Ibom South Senatorial District. A quasi-experimental design featuring a pretest-posttest, non-equivalent group involving 500 Senior Secondary 2 (SS2) students divided into treatment and control groups was utilized. The sample consists of 100 students, selected purposively from two intact classes. The treatment group received instruction using class-wide peer tutoring, while the control group was taught through the lecture teaching method. Data collection was obtained using the Financial Accounting Performance Test (FAPT), which comprised 30 objective test items with four answer choices (A-D). Pretests and posttests were administered, and the data were analyzed using descriptive statistics of mean and mean difference. ANCOVA was also utilized to test the hypothesis at 0.05 level of significance. The results showed that students who learned about issues of shares, share account preparation, using the Class-wide Peer Tutoring strategy, performed better than those taught using the conventional lecture method. The findings reveal that Class-wide peer tutoring is an effective teaching strategy, as it promotes active student engagement, fosters peer learning, ensures consistent academic interaction, and reinforces concept retention. Hence, it emerges as a powerful tool for improving students' academic performance in the Financial Accounting subject.

Keywords: Accounting, Class Peer, Tutoring Students Strategy,'

Introduction

The rapid transformation of the workforce, marked by the emergence of new job types and roles, has led educational institutions to train students to meet these evolving challenges. The success of this transformation drawn by robust vocational skills, are essential for fostering effective learning experiences, and facilitating knowledge acquisition. These vocational skills encompass a range of competencies such as cognitive abilities (example, critical thinking and problem-solving), technical skills specific to various fields of technologies and vital soft skills (example, communication, collaboration, and adaptability). These competencies are fundamental not only for students striving for academic excellence but also for educators aspiring to deliver impactful instruction. For students, the development of these skills enhances their capacity to absorb and apply knowledge, engage in analytical

reasoning, and clearly articulate ideas. For educators, mastering these skills is equally essential as it empowers teachers to foster environments that promote active learning, stimulate students participation, and facilitate overall educational success.

However, for learners to acquire and demonstrate the effective skills and competencies necessary for self-reliance across primary, secondary, and tertiary educational levels, adequate teaching strategy is imperative (Virgos-Sanchez & Burguera, 2018). Nevertheless, most vocational subjects, such as financial accounting, are still predominantly taught using conventional, teacher-centred instructional approach. The teacher-centered approach demonstrates effectiveness in delivering foundational knowledge across various subjects to a large group of students and ensures that all students receive consistent, expert instruction, which fosters a comprehensive understanding of the subject. While this approach may support the logical understanding of concepts, it often leads to passive learning and one-way communication, limited student engagement and participation, reduced critical thinking and problem-solving skills, diminished motivation, challenges in assessing student understanding, and lack of opportunities for collaboration and social skill development. The emphasis on maintaining classroom order and controlling learning activities also limits students' opportunities for active participation and skill development. As a result, essential competencies such as problem-solving, collaboration, and creativity are underdeveloped, potentially hindering students' overall academic performance.

Academic performance refers to the extent in which students achieve their academic goals and demonstrate mastery of knowledge, skills and competencies in a particular subject (Stebbins, 2017). Enhancing academic performance in financial accounting, especially in secondary schools requires the exploration of learner-centered strategies which improve students' academic performance and other related learning outcomes (Inuwa *et al.*, 2017), as well as intellectual development and enhances academic and social skills for both tutor and tutee (De Backer *et al.*, 2015).

To address the setbacks observed by the teachers-centred approach, this study explores the student-centered approach, also known as Peer Tutoring Strategy (PTS). Some examples of peer tutoring strategies include Peer-Assisted Learning Strategies (PALS), Class-wide Peer Tutoring (CWPT), Peer Modeling, Peer Coaching, Online Peer Tutoring, Group Tutoring, Subject-Specific Tutoring, Same-Age Tutoring, and Cross-Age Tutoring (Fisher and Frey, 2023). Peer tutoring strategies empower learners and promote active engagement among students in the classroom, while also enhancing communication skills and interpersonal relationships, ultimately leading to improved academic performance (Tran, 2014). It strengthens both academic competencies and social behaviors in students.

This strategy hinged on Social Constructivism theory by Lev Vygotsky (1978) which outlines the interplay between socio-cultural contexts and the learning process. The underlying theory is that peer interaction can have a consistent, powerful influence on academic performance (Wentzel, 1999). However, studies have shown that socialization experiences that occur during peer tutoring can benefit both the tutor and tutee by motivating

them to learn and increasing their social standing (Rohrbeck *et al.*, 2003; Miller, 1995). It has also been attested that when students understand the benefits of peer tutoring and have the tools to become effective tutors and tutees, they make greater progress than those who are not given any instruction on how to work together (Fuchs *et al.*, 1997). Additionally, this instructional strategy increases response opportunities for students, provides additional time for positive feedback. However, in this study Class-Wide Peer tutoring strategy is implemented. Kalu-Uche and Ogbonnaya (2020), affirmed that the Class-Wide Peer Tutoring (CWPT) instructional strategy is an effective approach for achieving conceptual understanding of predefined learning objectives. It also fosters essential communication skills, enhances problem-solving abilities, and promotes student engagement in the classroom. This strategy does not only encourage active learning but also fosters collaboration and facilitates social interactions.

Collectively, these dynamics contribute to enhanced academic performance and the development of a more positive classroom environment (Arco-Tirado *et al.*, 2020). Furthermore, this comprehensive instructional approach is designed by educators to provide individualized instruction and engage all students in essential developmental learning tasks in classroom environment, reinforcing the critical skills necessary for their academic success. The research by Eze *et al.* (2016) posits that students can attain a deeper level of comprehension when they construct their own knowledge and meanings derived from personal experiences. Despite its enormous benefit there is still inadequate utilization of this strategy in social science subject among other financial accounting, when teaching complex problems. As a result, its limited application in this context may contribute to the persistently poor academic performance observed among students.

Financial accounting focuses on the collection, documentation, summarization, analysis, and presentation of a company's financial valuation to provide essential insights that inform strategic investment decisions (Ibrahim & Kazeem, 2020). It plays a vital role in equipping students with crucial skills, particularly in enhancing career prospects and developing practical life skills. In public secondary schools in Nigeria, there is declining performance of students in financial accounting which is primarily due to ineffective pedagogical strategies that prioritize rote memorization over the cultivation of critical thinking skills requires urgent attention. This excessive reliance on memorization significantly impairs students' ability to contextualize theoretical concepts in practical applications, resulting in a limited grasp of essential accounting principles. Additionally, this decline is further attributable to the instructional methodologies employed by educators and the negative attitudes students often hold toward the subject. This instructional method makes the teachers the principal source of knowledge and authority within the classroom. This approach lessens student engagement and autonomy in the learning process, ultimately diminishing their academic performance and comprehension of the topic. This method affects the students' practical learning skills, such as the ability to solve complex financial problems, thus often resulting to poor academic performance among financial accounting students.

To tackle this issue, this study examined the effectiveness of class-wide peer tutoring strategy on Students' Academic Performance in Financial Accounting in Public Senior Secondary Schools in the Akwa Ibom South Senatorial District, using quasi-experimental design. The structure of this study is organized as follows: Section 2 reviews the empirical works, while Section 3 outlines the purpose of the study. Section 4 addresses the research questions, and Section 5 presents the hypothesis while 6 present the research methodology. Section 7 discusses the results and their implications, followed by a deeper exploration of the findings in Section 8. Finally, the conclusions and recommendations are provided in Sections 9 and 10, respectively.

Statement of the Problem

The dwindling performance of students in financial accounting, which may be primarily due to ineffective pedagogical strategies that prioritize rote memorization over the cultivation of critical thinking skills, requires urgent attention. This excessive reliance on memorization significantly impairs students' ability to contextualize theoretical concepts in practical applications, resulting in a limited grasp of essential accounting principles. This situation can largely be attributed to the predominance of teacher-centered strategies, which position teachers as the primary source of knowledge and authority within the classroom, thereby restricting student engagement in the learning process and hindering the development of practical learning skills, ultimately diminishing their academic performance. To adequately address this problem, it becomes imperative to evaluate the effectiveness of a student-centered instructional approach, with particular emphasis on the Class-Wide Peer Tutoring Strategy (CWPTS), toward enhancing students' academic performance in financial accounting.

Purpose of the Study

The purpose of this study was to investigate the effects of "Class-wide Peer Tutoring Strategy (CWPT)" on the "Academic Performance of Students in Financial Accounting in Public Senior Secondary Schools in Akwa Ibom South Senatorial District". The study seeks to:

1. determine the effect on student performance in issue of shares when employing class-wide peer tutoring versus traditional lecture methods in "Public Senior Secondary Schools in Akwa Ibom South Senatorial District".
2. Determine the effect of share account preparation under both instructional approaches within Public Senior Secondary Schools in the Akwa Ibom South Senatorial District in "Public Senior Secondary Schools in Akwa Ibom South Senatorial District".

Research Questions

The following research questions were raised to guide the study:

1. What is the difference in students mean performance score in issue of shares when taught using class-wide peer tutoring strategy and lecture method in Public Senior Secondary Schools in Akwa Ibom South Senatorial District?
2. What is the difference in students mean performance score in share account

preparation when taught using class-wide peer tutoring strategy and lecture method in Public Senior Secondary Schools in Akwa Ibom South Senatorial District?

Hypotheses of the Study

The following null hypotheses were formulated to guide the study and were tested at 0.05 level of significance:

1. H_{0_1} : There is no significant difference in students mean performance score in issuance of shares when taught using class-wide peer tutoring strategy and lecture method in Public Senior Secondary Schools in Akwa Ibom South Senatorial District.
2. H_{0_2} : There is no significant difference in students mean performance score in shares account preparation when taught using class-wide peer tutoring strategy and lecture method in Public Senior Secondary Schools in Akwa Ibom South Senatorial District.

Methodology

This research adopted a quasi-experimental design incorporating pretest and posttest assessments, alongside non-equivalent groups. Following the framework established by Gall *et al.* (1996), this design is characterized by the application of non-randomized groups, as random sampling and assignment are not feasible due to the employment of intact classes. This methodology is advantageous as it permits the manipulation of the critical variables under investigation. The intact classes were systematically assigned to two distinct groups: a treatment group and a control group. The configuration of the research design is outlined as follows:

$$E_1 = P_1 * P_3$$

$$C_1 = P_2 - P_4$$

Where:

E_1 : treatment group (class-wide peer tutoring)

C_1 : control group (lecture method)

P_1 : pretest for treatment group

P_2 : pretest for control group

P_3 : posttest for treatment group

P_4 : posttest for control group

* : treatment for treatment group

- : use of control method

The research was conducted in the Akwa Ibom South Senatorial District, commonly known as the Eket Senatorial District. This particular region was selected for the study due to a significant lack of empirical research focusing on the implementation of the Class-Wide Peer Tutoring (CWPT) strategy within its confines, thereby underscoring the importance of this investigation. The study population comprised 500 students enrolled in financial accounting courses at the senior secondary 2 (SS2) level across all 72 public secondary schools within the

district. A sample size of 100 students was purposefully selected from this population, derived from two intact classes in two distinct schools. These classes were classified as a treatment group and a control group. The selection of these schools was based on specific criteria, including accessibility, the availability of qualified financial accounting instructors, and the presence of comparable student demographics concerning academic level and curriculum coverage. The instrument employed in this study was the Financial Accounting Performance Test (FAPT), developed by the researcher to gather data. The FAPT consisted of 30 objective test items, each providing four possible answers: A, B, C, and D. The test encompassed five critical content areas from the SS2 financial accounting syllabus, specifically including the issue of shares and the preparation of share accounts. The instrument underwent face and content validation conducted by three subject matter experts, with the content validation process involving the creation of a test blueprint. To establish the reliability of the instrument, a test-retest method was utilized with a two-week interval for both the treatment and control groups.

The data was subjected to analysis using the Pearson Product Moment Correlation coefficient, resulting in a correlation coefficient of $r=0.75$, thereby confirming the instrument's reliability. The Financial Accounting Performance Test (FAPT) was administered as a pre-test to both groups before the experimental phase. This instrument consisted of 30 multiple-choice questions, derived from the topics pertinent to the study, with each question offering four answer options (A-D). A post-test was subsequently conducted following a five-week instructional period dedicated to the selected topics, specifically from week three to week seven. Each question was assigned a value of one mark for every correct response, with a maximum achievable score of 30 marks. The collected data were analyzed to address the research questions utilizing descriptive statistics, including mean, standard deviation, and mean difference. Furthermore, Analysis of Covariance was employed to test the null hypotheses at a significance level of 0.05. In determining the research questions, the mean for each treatment group was calculated using the actual values of all observations. The group demonstrating the greatest differential was classified as the superior group.

Results

Research Question1: What is the difference in students mean performance score in issues of shares when taught using class-wide peer tutoring strategy and lecture method in Public Senior Secondary Schools in Akwa Ibom South Senatorial District?

Table 1: Mean Score of Students' in Issues of Shares When Taught Using Class-Wide Peer Tutoring Strategy and Lecture Method

Group	n	Pre-test		Post-Test		Gain Score	Mean Diff
		\bar{X}	SD	\bar{X}	SD	\bar{X}	
Class-wide Peer Tutoring	50	10.52	1.47	15.60	1.48	5.08	2.88
Lecture Method	50	8.96	1.53	11.16	1.36	2.20	

Table 1 presents the mean performance scores of students instructed on Issues of Share through two distinct pedagogical approaches: class-wide peer tutoring and traditional lecturing. The pre-test mean score for the peer tutoring group was 10.52, compared to 8.96 for those taught via lecture method. In the post-test assessment, the peer tutoring group's mean score rose to 15.60, while the lecture group increased to 11.16. The calculated mean gain score for students under the peer tutoring strategy was 5.08, compared to a gain of 2.20 for the lecture method. Therefore, the difference in mean gain scores between the two instructional methods stands at 2.88, favoring the class-wide peer tutoring approach. These results suggest that students receiving instruction through the class-wide peer tutoring strategy demonstrated significantly higher performance relative to their peers instructed via traditional lecture methods.

Research Question 2: What is the difference in students mean performance score in shares account preparation when taught using class-wide peer tutoring strategy and lecture method in Public Senior Secondary Schools in Akwa Ibom South Senatorial District?

Table 2: Mean Score of Students' in Shares Account Preparation When Taught Using Class-Wide Peer Tutoring Strategy and Lecture Method

Group	n	Pre-test		Post-Test		Gain Score	Mean Diff
		\bar{X}	SD	\bar{X}	SD	\bar{X}	
Class-wide Peer Tutoring	50	9.80	1.29	15.52	2.12	5.72	2.78
Lecture Method	50	8.64	1.27	11.58	1.65	2.94	

The results presented in Table 2 illustrate the mean performance scores of students learning Share Account Preparation through two different instructional methods: class-wide peer tutoring and traditional lecture-based teaching. In the pre-test assessment, students engaged in the class-wide peer tutoring approach achieved a mean score of 9.80, compared to a mean score of 8.64 for those receiving instruction via lecture. Following the intervention, the post-test results revealed a mean score of 15.52 for the peer tutoring group, whereas the lecture group attained a mean score of 11.58. The mean gain score for students taught through class-wide peer tutoring was 5.72, in contrast to a mean gain of only 2.94 for those taught by lecture methods. Moreover, the differential in mean gain scores between the two instructional groups is 2.78, favoring the class-wide peer tutoring strategy. These findings indicate that the class-wide peer tutoring approach significantly enhanced students' learning outcomes in Shares Account Preparation compared to the traditional lecture method.

Null Hypothesis 1: There is no significant difference in students mean performance score in issues of shares when taught using class-wide peer tutoring strategy and lecture method in Public Senior Secondary Schools in Akwa Ibom South Senatorial District.

Table 3: Analysis of Covariance of the Difference in the Mean Performance of Students taught Issues of Shares using Class-Wide Peer Tutoring and Lecture Method

Source	Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	541.212a	2	270.606	174.586	.000
Intercept	178.904	1	178.904	115.423	.000
Pre-Test	48.372	1	48.372	31.208	.000
Teaching Method	270.549	1	270.549	174.549*	.000
Error	150.348	97	1.550		
Total	18594.000	100			
Corrected Total	691.560	99			

* significant at 0.05 level of significance

The result presented in Table 3 shows the Analysis of Covariance of the students' mean score in issue of shares when taught using class-wide peer tutoring and lecture method. The **F – value** for teaching method is 174.549 while the **P – value** (level of significance) is .000. Since the p-value is less than 0.05, it implies that the **F – value** is significant. Hence, the null hypothesis is rejected. This signified that there is significant difference in students' mean performance score in issues of shares when taught using class-wide peer tutoring strategy and lecture method in Public Senior Secondary Schools in Akwa Ibom South Senatorial District.

Null Hypothesis 2: There is no significance difference in students mean performance score in shares account preparation when taught using class-wide peer tutoring strategy and lecture method in Public Senior Secondary Schools in Akwa Ibom South Senatorial District.

Table 4: Analysis of Covariance of the Difference in the Mean Performance of Students taught Shares Account Preparation using Class-Wide Peer Tutoring and Lecture Method

Source	Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	408.915a	2	204.458	57.680	.000
Intercept	367.662	1	367.662	103.722	.000
Pre-Test	20.825	1	20.825	5.875	.017
Teaching Method	290.429	1	290.429	81.934*	.000
Error	343.835	97	3.545		
Total	19113.000	100			
Corrected Total	752.750	99			

* Significant at 0.05 level of significance

Table 4 presents the results of a study examining the impact of different teaching methods on students' scores in Shares Account Preparation. The study compared class-wide peer tutoring (where students help each other) with traditional lectures. The results showed a very high score, called the F-value, of 81.934 for the teaching methods, and the P-value was .000. Since the P-value is much lower than 0.05, this indicates that the results are meaningful and not due to chance. In simple terms, the findings suggest that there is a significant difference in

how well students perform in Shares Account Preparation depending on whether they are taught through peer tutoring or traditional lectures, specifically in Public Senior Secondary Schools in Akwa Ibom South Senatorial District.

Discussion of Findings

This suggests that CWPT positively impacted students' understanding of the selected topics in financial accounting. However, possible explanation for the improved performance is the interactive nature of CWPT. Another factor contributing to the enhanced performance is the relaxed environment fostered by CWPT. In both topics, the study revealed that students who learned using the Class-Wide Peer Tutoring (CWPT) strategy performed better than those taught through traditional lectures. This indicates that CWPT was more effective in helping students understand and apply the accounting procedures involved in preparing share accounts compared to teacher-centered approach (or traditional method). One possible reason is increase classroom engagement. Students become active participants rather than passive listeners, which helps them focus and reduces distractions. This active involvement in the learning process improves performance.

This research finding aligns with the conclusions drawn by Olawoyin (2018), which indicated that slow learners instructed in financial accounting using CWPT methodology performed better than their peers who were taught via traditional lecture method. The study determined that CWPT promotes a deeper understanding and retention of accounting concepts. Similarly, Wale-Fadairo and Ige (2022) discovered that the implementation of CWPT significantly enhanced students' comprehension and retention of financial accounting concepts, proving to be more effective than conventional lecture-based instruction. Their study emphasized that CWPT creates a more conducive and productive learning environment for students. Moreover, these findings corroborate the results of Imam (2022), who reported that students receiving instruction in Business Studies through CWPT achieved significantly better outcomes compared to those in lecture-based cohorts, thereby underscoring the effectiveness of CWPT in enhancing learning outcomes in business disciplines. Additionally, the findings are consistent with those of Nwaforet *al.* (2024), who found that CWPT improved student performance in Chemistry more effectively than traditional lectures. Although the subject matter varied, the CWPT strategy engaged students more actively with the content, resulting in superior performance outcomes.

Conclusion

This study demonstrated the effectiveness of the Class-wide Peer Teaching (CWPT) strategy on the academic performance of students in Financial Accounting at Public Senior Secondary Schools within the Akwa Ibom South Senatorial District using a quasi-experimental design approach. The results showed that CWPT positively impacted students' understanding of the selected topics and also supported the enhancement of student engagement, facilitating peer-assisted learning. Furthermore, this strategy fosters consistent

academic discourse and enhances the retention of complex concepts. Consequently, CWPT has been identified as a robust strategy for enhancing academic performance in the domain of financial accounting.

Recommendations

Based on the findings of the study, the following recommendations were made:

1. There is need for state ministry of education to organize in-service training programs and professional development such as seminars and workshops, to educate financial accounting instructors on effectively implementing the CWPT strategy in teaching accounting concepts.
2. Curriculum planners should also include Class-Wide Peer Tutoring as an instructional strategy to enhance students' academic performance.
3. Government agencies responsible for designing and revising secondary school curricula should integrate Class-Wide Peer Tutoring into their teaching methods. Instructors overseeing tutoring sessions should establish a reward system to encourage on-task behavior and active participation among students.

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