Original Research Article

STRATEGIES FOR MANAGING GIFTED AND TALENTED ACCOUNTING STUDENTS IN PRE-UNIVERSITY INSTITUTIONS

ABSTRACT

This paper explored pedagogical strategies that accounting teachers employ in the classroom to manage Gifted and Talented Students (GATS) in the pre-tertiary institutions in Ghana. A multiple case study design was used to observe and interview 24 accounting teachers who were purposefully selected from three pre-tertiary institutions in Ghana. Interview guide and focus group discussion guide were the main instruments that were usedto collect data and the data collected were analysed thematically. The study revealed that *achievement tests, reasoning skills and problem-solving skills* were the predominant strategies employed by teachers in identifying GATS. It emerged further from the study that all the teachers involved in the study do not prepare differentiated lessons for GATS and therefore teach all the students in the classroom with different learning needs the same content at the same time. Thus, the study recommends that the various stakeholders and policymakers in education such as Ghana Education Service (GES), the National Council for Curriculum and Assessment (NaCCA) and the Ministry of Education (MoE) should make a conscious effort to develop curricula and enact policies that will promote differentiated lessons in pre-university institutions in Ghana.

KEYWORDS: Gifted and Talented Students, Pre-university Institutions, Differentiated Lessons, Accounting Students.

INTRODUCTION

Every subject has its own philosophy and therefore it very imperative for both teachers andstudents to be fully abreast with the philosophy of their subject matter. Financial Accounting just like all other subjects has its own philosophy that underpins the teaching of the subject. There are three philosophies that underpin the teaching of financial accounting in schools(Masculinity, Colonization andRelativity).

Comment [NT1]: It is

Masculinity

Masculinity in accounting education implies that the content of accounting education programmes should focus primarily on developing accounting students to be objective rather than subjective thinkers when looking at reality. In its basic sense, accounting introduces laid down principles and procedures thatteachers must apply just as they are to promote uniformity. This is evidenced in the accounting curriculum where accounting courses are designed to focus on rationality emphasising only numbers and computations to the neglect of feelings, emotions and intuitions(Tietz, 2007).

Colonization

The curriculum and course contents of accounting education are mainly guided by standards promulgated by authorities such as the International Accounting Education Standards Board (IAESB), International Accounting Standards Board (IASB), and International Financial Accounting Committee (IFAC) to mention a few. The goal of the standards is to ensure uniformity of accounting education.Accounting education is largely in the form of discursive colonization where change is progressed through social discourse (Oakes & Berry 2009). Accounting education has a dominant, silent role as a source of subjugation and control (McPhail, 2001).

Relativity
The third and final philosophical underpinning of accounting education talks about relativity. This portrays the absence of value in accounting education. It emphasizes the fact that the personal values, beliefs and attitudes of the individual do not matter when it comes to accounting. Thus, accounting as a professional body has its own values that need to be followed and submitted to and as such ignores spirituality and religion. Accounting education therefore ignores the presence of God and submits all accounting educators to the values that are entrenched in accounting. The result of this is the introduction of Business and Professional Ethics as a course in the curriculum to stress the values and ethics in accounting.

Pedagogical implications of the philosophical underpinnings

The contents of accounting education are seen to be built around the three core elements of accounting philosophy. Accounting teachers are expected to ensure that their activities and decisions in the classroom are guided by these elements when engaging their students. Knowing that these elements shape the content and structure of accounting education, a blend of local and dynamic subjective contributions in the contents rather than a total adaptation and indoctrination of these practices (masculinity, colonization and relativity) should not be encouraged.

Generally, most students have the perception that subjects that involve numbers and computations are difficult and are the preserve of male students. This implies that some students who may have difficulty in the computations of figures may come to accounting class with some level of anxiety and doubts as to whether they can succeed in learning accounting. It is therefore the responsibility of teachers to use various strategies to identify such students and provide the necessary support during lesson delivery. Accounting teachers should also endeavour to admonish students to apply various standards and principles when dealing with accounting transactions or data to promote uniformity in accounting education. This practice to a large extent will enable accounting students to be able to prepare financial statements of organizations in every community they find themselves.

Education in every nation has become the bedrock and a springboard for personal improvement and an avenue for enhancing the socio-economic well-being of citizens and the country (Alubanyi, 2005; Anangisye, 2006). The school setting provides a platform and opportunity for all students with different learning abilities and potentials to acquire knowledge. In most cases, these students with varying learning abilities at the same level are mixed up in one classroom and taught the same content in a particular subject area. The question that readily comes to mind is how can students considered below average, average and above average (gifted and talented) all be taught the same content for each group to benefit from the lesson? It is important to note that most teachers do not prepare differentiated lessons and use the same pedagogical approach to teach all the students. It is also a common practice for teachers to give more attention to below-average and average students during the teaching and learning process rather than the perceived gifted and talented students. This phenomenon often demotivates gifted and talented students in the classroom context.

In the educational literature, people who exhibit distinctive abilities, progressive potential, or achievement have been referred to as "gifted" (Passow, 2004). IQ test results have been used to identify bright and talented students for over a century (Nisbett, 2009; Pfeiffer, 2002). Historically, a higher-than-average IQ test score has been used to identify brilliant and gifted students. According to Krause, Bochner, and Duchesne (2003), gifted and talented students usually fall among the top 2% of standardised IQ scores or have an IQ of roughly 130+. Despite being more intelligent than their peers, GATS, according to Farmer (1993), are disadvantaged since they typically do not or are not given a chance to fulfil their full potential. According to Krause et al. (2003), GATS is classified as "underachievers", "educationally disadvantaged", or "special needs" alongside terms like "gifted", "talented", and "creative". This is primarily a result of schools and teachers not knowing how to effectively accommodate these students (Diezmann & Watters, 2001; Langrehr, 2006).

Teachers must understand the need to challenge gifted and talented students (GATS) according to their aptitudes and prior understanding of the subject. When they feel demotivated by the lack of challenge in work assigned, some bright children can get bored and become uncooperative in the classroom. If they are not intellectually challenged, GATS may give up and lose interest in what they are learning in school, according to Fredricks et al. (2009). Reis and McCoach (2000) posited that underachievement had been linked to poor performance, disruptive behaviour, low self-esteem, family issues, poverty, and inadequate curricula and topic matter. Many teachers do not consider how their personal attitudes, the design of the classroom, or their pedagogical methods may significantly impact a student's capacity to achieve and feel a part of the school community (Phelan et al., 1991).

All students, whether typically talented or not, could perform at their highest level in a setting that offers encouragement and stimulation that complements their skills and passions. Gifted and gifted students have unique learning demands that, if unmet, can result in dissatisfaction, a decline in self-esteem, boredom, laziness, and academic underperformance (Crocker, 2004). For instance, if a gifted student is not acknowledged in the teaching and learning environment, they would quickly grow bored and lose interest in the material being covered. Compared to their non-gifted counterparts, gifted and talented students have a more sophisticated knowledge base (Diezmann & Watters (2006). This suggests that a teacher may explore new material for non-talented students and may merely be practice material for brilliant students. Teachers must be aware of and use pedagogies that can satisfy the demands of gifted and talented students in the teaching and learning process.

One of the key problems associated with gifted and talented students (GATS) in Ghanaian Pre-tertiary institutions is perhaps the inability of teachers to identify the supposed gifted and talented students and the appropriate pedagogies needed to respond to their needs (Mueller & Winsor, 2018). According to Tielen and Nellen (2015), without receiving a suitable education, GATS can develop behavioural problems that can lead to underachievement or dropouts. This assertion was confirmed by Van Gerven (2021) that most gifted and talented students do not receive appropriate handling and tutoring from their teachers, resulting in a high dropout rate of potential to become great achievers. There have been reports of retarding academic growth and development among accounting students in Pre-tertiary institutions in Ghana,consequently leading to a loss of confidence among accounting students (Van Gerven, 2021). Despite some Universities in Ghana's efforts to train and prepare professional accounting teachers for Pre-tertiary institutions, it seems cases of teacher identification of gifted and talented students in accounting education persist. The study seeks to explore to unearth the strategies accounting teachers in Pre-tertiary institutions in Ghana used to identify GATS and the pedagogical approaches they used to meet GATS's varied needs.

Research Questions

The two main research questions that guided the study were:

1. How do accounting teachers identify GATS for differentiated teaching?
2. How do accounting teachers cater for GATS in the teaching and learning environment?

The study makes an empirical contribution to strengthen how teachers identify gifted and talented students for differentiated and remedial engagement. This study departs from existing researches which the field of accounting is unique and so is the way it is taught and learnt. Therefore, the generic strategies prior research findings describe may not be applicable to the accounting discipline. Second, most of the prior studies concentrated on the tertiary level; where the students are relatively mature and could exercise self-regulation, thereby reducing the teacher's efforts in managing the gifted and talented students in the class. This study provides empirical evidence on how teachers manage gifted and talented students at the pre-tertiary level. This management of gifted and talented students at this level is seen to be more critical because of the delicate nature of the students involved. Pre-tertiary students are mostly aged between 14 and 17 years which are considered critical formative years of the young student.

LITERATURE REVIEW

Concept of Gifted and Talented Education Practices

Theoretically, the concept of "gifted and talented" has received the consideration of several scholars in the educational literature to describe students who prove unique capabilities, progressive potential or achievement (Passow, 2004; Sternberg, 2004; Renzulli, 2003; McGinnis & Stefanich, 2007). McGinnis and Stefanich (2007) posited that the key determinant for gifted identification is normally based on domain-independent such as IQ, creativity, and leadership. For some teachers, the term gifted and talented has proved troublesome, as some see giftedness as more than ability.Esquierdo and Arreguin-Anderson (2012) reiterate that gifted and talented are typically associated with intelligence that a standardised exam could assess.

Similarly, Plomin and Spinath (2004) believed that gifted and talented individuals have inherited elements of IQ and a portion of their IQ as a variety of intellectual capabilities like vocal and altitudinal capabilities, handling speed, and retention. However, Dweck (2006) holds a divergent view about gifted and talented individuals. He posits that the IQ test to assess the astuteness of gifted and talented is not always accurate and valid. According to Dweck (2006), IQ testing only measures IQ, which is not the same as intelligence. Further, reports suggesting the usage of assessment has harmed the selection of learners from the minority group of the society for gifted and talented programs appear to undermine the tests' ability to work across cultures (Esquierdo & Arreguin-Anderson, 2012).

The Need for Differentiated Pedagogies for GATS in Ghanaian Pre-university Institutions

Adopting pedagogies that can fulfil the diverse requirements of all students in the classroom is essential for teachers if they can satisfy the needs of students at a wide range of academic achievement levels.Gardner (2008) contends that teachers need to possess a diverse repertory of instructional strategies to consider various forms of intelligence. Teachers must recognise that not all of their students are equal in aptitude and interests. Teachers can then provide each student in the class with individual attention and employ instructional techniques to benefit each student. Differentiated instruction is one-way teachers can cater for the varied learning abilities of students in the classroom.

The idea behind differentiated instruction is that teachers should adjust their lessons to the individual needs of each student. Whether teachers diversify content, process, products, or the learning environment, Tomlinson (2005) claims that using ongoing assessment and variable grouping makes this approach to instruction successful. Teachers must adapt their lessons to accommodate students' different degrees of readiness, preferred learning styles, and interests. When a teacher assigns the same task to every student, offers little variety, evaluates every student using a universal standard, uses differentiated teaching methods only for gifted students, and frequently creates rigid teaching groups, the teaching is not differentiated (Tomlinson, 2005). Differentiated instruction occurs when a teacher designs a lesson that alters the material being covered, the method of learning, or the output expected from students to make sure that students can receive the instruction they need to advance and succeed, regardless of where they are in their learning (Pozas et al., 2020).

According to Roy et al. (2013), differentiation is an instructional strategy that uses systematic techniques for tracking academic progress and data-based decision-making to vary and modify instruction to match students' capacities. Different student abilities in a classroom setting are primarily the focus of the differentiation in teaching concepts. For example, according to Hall (2002), "to differentiate instruction is to recognise students' varying background knowledge, readiness, language, preferences in learning, and interests, and to react responsively" (p.1). The practice of teaching and learning for students with varying abilities in the same class is known as differentiated instruction (Hall, 2002). Because most teachers in schools treat all students in the same class similarly, differentiation has recently received much attention in education.

To meet the diverse needs of individual students and small groups of students, teachers actively modify curricula, teaching strategies, resources, learning activities, and student products through differentiation in the classroom (Tomlinson, 2003). This approach to teaching aims to maximise each student's opportunity to learn. It is believed that if teachers recognise and acknowledge the differences in ability among students in the same class, they can employ teaching strategies that meet students' different learning styles and interests, motivating students to enjoy learning more.

Context

Pre-tertiary students in Ghana are mostly aged between 14 and 17 years. Students in these age brackets are very fragile and they may require a lot of guidance in the school environment to be successful. Most students at this stage of education can be influenced by a lot of factors that can affect their learning negatively. Pre-tertiary students are expected to be directed on what to learn, how to learn and when to learn. The role of the teacher is that of facilitating the teaching and learning process to ensure that each student in the classroom benefits from each lesson. In Ghana, pre-tertiary classrooms comprise students with varied learning abilities. In most cases, students in the same class with different learning abilities are taught the same content with the pedagogies. However, it is expected for teachers at the pre-tertiary level to cater for all learners' needs and in such situations, differentiated pedagogies should be employed in the classroom.

RESEARCH METHODS

A multiple case study design was used to investigate the research problem. The design was considered appropriate as it learned to provide a more extensive description of a phenomenon (Gerring, 2007). According to Yin (2009), case study design provides the best option for investigating a problem in its natural setting, hence justifying using case study design. Again, the case study design gave the researcher a detailed understanding of the research problem and provided helpful insight into teachers' ability to identify gifted and talented students in the study of accounting.

The study was conducted in Greater Accra, the capital city of Ghana. The area was preferred because of the dominance of different ethnicities in the metropolis. Greater Accra is a cosmopolitan city comprisingvarious ethnic groups with diverse backgrounds. Most educational talented programmes are hosted in Greater Accra. Specifically, three pre-tertiary institutions, namely Presbyterian Boys Senior High School-Legon, Accra Academy Senior High School, and Achimota Senior High School were involved in the study. These schools were purposively selected for the study because of the high standards maintained by the school regarding entry qualification to the school.

The purposive sampling technique was used to select 24 accounting teachers (8 teachers from each school) from the three pre-tertiary institutions involved in the study. These teachers were selected based on the number of years they have taught and their rank in the school. The most experienced teachers with many years of teaching were selected for the study. The focus group discussion guide and the interview guide were the main instruments that were used to collect data for the analysis. The interview and the focus group discussion focused on the strategies accounting teachers use to identify GATS and the pedagogies they employ to cater for GATS in the classroom. To ensure the content validity of the questions in the interview guide, the first draft of the guide was shown to two experts for their comments and review. The suggestions from the experts were used to improve the quality of the items in the interview guide. Two raters coded the interview data using a sample of two interviews; the interrater reliability (Cohen's K) was K = 0.93. Interview data were audiotaped and transcribed using pattern coding techniques (Miles & Huberman, 1994).

RESULTS AND DISCUSSION

Strategies for Identifying GATS

The study's first objective was to explore the instructional strategies accounting teachers use to differentiate learning experiences for gifted students. Data gathered from focus group discussions and interview sessions with teachers from all three schools revealed several instructional strategies teachers could use to identify gifted and talented students in the classroom. The strategies outlined by teachers during the focus group discussions and interview sessions were grouped under the following themes.

Achievement Tests

Students' test scores on tasks were one the most commonly used strategies accounting teachers employ in identifying GATS in the classroom.This was evidenced from the responses the teachers provided concerning instructional strategies for identifying GATS from the three schools.The responses from teachers across the three schools showed that IQ and achievement tests were the most predominant strategies accounting teachers used to identify GATS. This assertion was based on the fact that most of the teachers mentioned the IQ and achievement tests as the main strategies for identifying GATS during the interview sessions. For example, one teacher (T3, Sch. C) said: *"I usually use students' achievement tests such as quiz results and class tests as a strategy to identify gifted and talented students in my class",* whilst another respondent (T4) reiterated that: "*I sometimes employ the use of aptitude testing such as IQ tests in the identification of gifted and talented students in my class".*

The results from the study corroborate the view of McGinnis and Stefanich (2007) that the critical determinant for gifted and talented students' identification is normally based on domain-independent such as IQ, creativity, and leadership. Similarly, the views expressed by the teachers who were involved in the study concerning strategies for identifying GATS were consistent with the position of Nisbett (2009) and Pfeiffer (2002) that gifted and talented students are traditionally identified with a higher-than-average score on Intelligence Quotient (IQ) test. Krause et al. (2003) reported that gifted and talented student is typically within the top 2% of standardised IQ scores – in other words, possess an IQ of approximately 130+.

Reasoning Skills

Another strategy employed by accounting teachers for identifying gifted and talented students in the classroom was the students' ability to reason and think critically. Most teachers were of the view that, gifted and talented students have high-order thinking skills that enable them to analyse issues critically. For instance, one of the teachers (FGT1, Sch. A) in a focus group said: *"I usually ask questions during teaching and learning which requires students to provide reasons to explain their thinking and provide evidence of reasoning".* Another teacher from a different school (FGT2, Sch. B) also had a similar response when he said: *"I engage students in questions and activities based on higher-level thinking skills and students who are able to demonstrate a higher level of thinking skills were identified as gifted"*. Thisclearly shows that one of the instructional strategies accounting teachers useto identify GATS is students' ability to reason and demonstrate high-level thinking.

Problem-Solving Skills

Some teachers also use students' ability to solve complex problems as a means of identifying gifted and talented students. Evidence from the interview sessions revealed that teachers deliberately give challenging tasks to students in the classroom in order to identify students who are gifted. According to the teachers, students who are able to perform complex calculations from challenging tasks are regarded as gifted and talented students. For instance, one teacher said during the interview session, (Sch C, Tr 2) "*I sometimes intentionally give students advanced questions in class to solve just to see those who are brilliant in the class*"In a similar instance, another teacher from different school (School A, Tr3) said, " *For me to identify gifted and talented students in my class, I mix my exams questions with some difficult questions that I expect only intelligent students to answer that questions*".

Catering for GATS in the Classroom

Challenges in Using Differentiated Lessons for GATS

There was an attempt to find out how accounting teachers in pre-tertiary institutions in Ghana prepare differentiated lessons to cater for the GATS in the classroom. Even though the teachers who were involved in the study acknowledged the fact that there were GATS in their classrooms, it emerged from the data gathered that almost all the teachers do not prepare differentiated lessons and, therefore, teach all the students in the classroom with different learning abilities the same content at the same time. It is interesting to note that the teachers were very much aware that the students in the classroom have varied learning needs which require special attention. Still, for some reason, they could not teach them according to their varied abilities. Some of the teachers attributed their inability to prepare and teach differentiated lessons to factors such as time spent with students during the instructional period; teaching approaches, class size, and lack of access to teaching and learning resources.

Below are some of the responses from the respondents about how they plan and teach differentiated lessons to cater for the needs of GATS in their classrooms. In a focus group discussion, one of the teachers (FGT1) from School C said: *"Specifically, the size of the classes some of us teach are too large that it makes it difficult to pay attention to the special needs of students during contact hours".* Another teacher from that same school (FGT2) lamented: *"How can a teacher be able to immediately spot or identify a talented student in a class of about seventy students? In fact, something ought to be done about the class size for effective handling of talented students"*. In an interview session conducted for the respondents in School A on the same subject matter, another respondent (IT3) also confirmed that *"lack of teaching and learning materials and appropriate textbooks has also been a contributing factor affecting our ability to identify gifted and talented students in class"*. In a similar manner, one of the teachers (IT4) also revealed that: *"well, sometimes our style of teaching these students may contribute to our inability to spot talented students in the class. Most teachers do not encourage class participation. Hence, our lessons become teacher-centred".*

Studies that showed that the physical environment in which students learn impacts their performance (Murillo & Roman, 2011; Suleman & Hussain, 2014) supported the opinions expressed by accounting teachers regarding their inability to use differentiated lessons for a class of mixed ability groupings. According to the studies, the best physical learning environments for differentiation are adaptable and flexible, allowing seating arrangements to be easily changed following students' activities and encouraging students to select their chairs per their individual needs. Gardner (2008) further argued that it is crucial for teachers to have a diverse set of instructional strategies and to adapt their application to consider various forms of intelligence. It is essential for teachers not to see all students in the classroom as the same regarding ability and interest (Gardner, 2008). In that way, teachers can pay special attention to each student in the classroom and use teaching strategies that can benefit all students in the classroom.

CONCLUSION

The study highlighted the need for teachers to use differentiated lessons in the classroom to cater for all learners with different learning abilities. The findings from the study clearly show that accounting teachers in pre-tertiary institutions in Ghana do not use differentiated lessons in the teaching and learning of accounting. The current practice by teachers that is, teaching the same content for all learners with different learning needs in a particular classroom, if not addressed, could cause an increase in the dropout rate for students especially gifted and talented students, since they may not benefit from the same content for all learners' approach.

The study further revealed that most teachers know adequately about gifted and talented students in their classrooms. However, there seemed to be a lack of clear policy guidelines, models and supportive learning environment for differentiated lessons in Ghanaian pre-university classrooms. Thus, the study recommends that the various stakeholders and policymakers in education, such as Ghana Education

Service (GES), the National Council for Curriculum and Assessment (NaCCA) and the Ministry of Education (MoE), should make a conscious effort to develop curricula and enact policies that will promote differentiated lessons in pre-tertiary institutions in Ghana. Through the Ministry of Education, the government should prioritise providing teaching and learning resources that enable differentiated classroom lessons. Finally, the GES should frequently organise in-service training for teachers to be up-to-date with the strategies for implementing differentiated lessons for gifted and talented students.

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