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PERSONALITY CHARACTERISTICS AND TEACHING STRATEGIES OF AN EFFECTIVE ACCOUNTING TEACHER

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ABSTRACT

The fundamental objectives of this study are to identify the personality characteristics of an Accounting teacher which will help the Accounting students in their studies and to identify the teaching strategies to be used in teaching the six different subjects included in the CPA Licensure Examination which are perceived by the respondents to be effective. The respondents for the study were the Fifth Year BS Accountancy students for the school year 2018-2019 and were chosen by total enumeration. Questionnaire is the primary gathering instrument used. The first part consisted of the personality characteristics of an effective teacher which was based on the study of Murray, Rushton & Paunonen entitled "Teacher Personality Traits and Student Instructional Ratings in Six Types of University Courses" which then was slightly modified to suit the respondents and for them to be guided accordingly. The second part of the questionnaire held the teaching strategies employed by the teachers which were all lifted from the course syllabus of the different Accounting subjects of University of Saint Louis Tuguegarao. Moreover, the Measure of Central Tendency specifically the Mean was used in the analysis of data. The results showed that the most effective personality characteristics were being motivating, supportive, showing of leadership, approachable and intellectually curious. Meanwhile, the giving of drills and exercises, simulation and having discussions were proven to be the most effective teaching strategies.

Keywords: *Effective Teaching, Teaching Strategies, Student Perception, Personality Characteristics, Accounting teacher, CPALE Board subjects*

INTRODUCTION

Effective teaching takes time and effort. It requires a lecturer to strike a good balance between his teaching methodology and his personality characteristics (Aregbeyen, 2010). Most teachers tend to have their own teaching style but they may also adopt a range of teaching methods depending on the individual needs and abilities of their students.

The Certified Public Accountants (CPA) licensure examination has always been viewed as the ultimate test of competency and the mark of quality for all aspiring accountants. It has been bannered by accounting schools and reviewer institutions as a gauge of their educational standards, taking pride in their passing percentages and the number of topnotchers that graduate from their hallowed halls (Baysa, 2015). Last June 20, 2015, the Board of Accountancy (BOA) unanimously decided to propose to the Professional Regulation Commission (PRC) the revision of the subjects covered by the CPA Licensure Examination. BOA has the authority to amend the CPA examination subject for the approval of PRC. The subjects that were recommended to be included in the CPA board examination are: Financial Accounting and Reporting, Advanced Accounting, Management Accounting and Control, Auditing, Taxation, and Regulatory Framework for Business Transactions (Caludan, 2015). Furthermore, performance of students in the Bachelor of Science in Accountancy Program is best tested with the actual results in the Philippine CPA Licensure Examination. A closer look at its past performance would create a basis of enhancement on how to improve a program's current passing rate and would serve as reflection of how effective the teaching-learning process is (Perez, 2015).

The educators will have significant role in the process since they are the ones that actually guide the students and reviewees. The previous "Business Law and Taxation" is now changed to "Regulatory Framework for Business Transactions" deals largely not only with obligations and contracts, negotiable instruments, laws on partnership and corporations, law on sales, but is now expected to include laws and regulations issued by relevant government agencies like the SEC, DTI, etc. and has Taxation as a separate subject. There is now added emphasis on "Control" in the Management Accounting and Control subject. Although control is included in the various discussions in auditing theories, we feel that the move to emphasize this area is a very appropriate move, specially that in real practice, it is one of the most often overlooked or neglected, especially for small business. This subject is also largely covered in "Accounting Information System" subjects in the undergraduate courses. We as well have Auditing which includes a merger of the Auditing Problems and Auditing Theory, Financial Accounting and Reporting and Advanced Accounting. These updated subjects are the

ones that are really applicable not just in theory but also in practice. Schools and instructors should put emphasis on these items as it may appear as 'something new' to the students and reviewees (Caludan, 2015).

The most impactful instructors utilize specific interventions including being available and approachable, using differential instruction, gathering data to assess student strengths and weaknesses, and addressing relevant material that enable them to facilitate information and empower students (Paolini, 2015). This provides a significant challenge to teachers as they need to ensure that students, regardless of their learning ability, are equipped with the right knowledge and skills. In order to achieve this, teachers must incorporate certain characteristics into their teaching. While some others like the teacher-student interactive method was the most effective teaching method, followed by student-centered method while the teacher-centered approach was the least effective teaching method (Ganyaupfu, 2013). On the other hand, the results of the study of Bidabadi, Isfahani & Khalili (2016) showed that the best teaching method is the mixed method (student-centered with teaching-centered).

Students from different cultural backgrounds may have different opinions of the effectiveness of specific teaching methods. This was supported in a study which states that since the educational environment needed for achieving the best learning outcomes vary among universities and student demographic characteristics, no single teaching method nor one combination of teaching methods can be recommended (Lloyd & Abbey, 2009). The final motivation for the present study was provided by the fact that there was limited published evidence of accounting students' perceptions on effective teaching strategies and instructor characteristics in the Philippines. With this, the proponents of this study would like to fill in these gaps by primarily studying further on the determination of the teaching methods and personality characteristics of an effective Accounting teacher.

Research Objective and Questions

This study aimed to determine the effective characteristics and teaching strategies of an accounting teacher. Specifically, it aimed to answer the following:

1. What are the personality characteristics of an effective Accounting teacher?
2. What are the effective teaching strategies in teaching Accounting subjects?

Significance of the Study

The study would mainly aim to provide a standard framework that teachers may use to enhance the accounting education. It would be able to aid the current accounting instructors in assessing themselves on whether they are already effective enough and for first time teachers, to know how to approach the students in imparting their knowledge. It will also aid on improving student's learning and academic performance. This study will be a big contribution to the overall academic performance and competency of the school which would improve the quality of education the University of Saint Louis Tuguegarao has been offering to the Accountancy students of today. Through this, lessons and accounting concepts will be discussed and explained clearly to enhance and broaden the knowledge in accounting and to deepen the understanding in accounting education.

Literature Review

Underpinning Theory

The four underpinning theories included in the study are the personal theories in teaching of Dennis Fox namely; transfer theory, shaping theory, travelling theory and growing theory. Transfer theory and shaping theory are classified as simple theories because teachers only view teaching as a commodity to be transferred or a thing to be shaped. They only focus on the subjects they are teaching and knowledge imparted to students is confined only to their subject areas. While the travelling theory and growing theory are considered developed theories because experienced teachers do not just view teaching as a mere transferring of knowledge, and knowledge imparted is not only confined to the subject areas but also to other aspects of the students. They see more deeply their roles as helping and guiding students on a journey through unfamiliar and often tough terrain. And encouraging them to develop and grow like an expert gardener who encourages the growth of plants in various parts of a productive garden (Fox, 1993).

Personality Characteristics of an Effective Accounting Teacher

Among the acquisition of all skills and abilities that is directly associated with the teaching function, teaching experience is said to be the most influential. Surprisingly, accounting work experience is as influential as the teaching experience when it comes to teaching in general and teaching accounting topics. Also, it is shown in their study that accounting work experience was more influential on one's ability to teach than was graduate education (Marshall, et al., 2012).

Teacher's teaching methodology, attitudes, and personal qualities are the main criteria for selecting model teachers. Evaluating the knowledge prevalent in teachers perceived as model professors by students in an accounting course is the aim of their study. Furthermore, it was observed that the three types of teaching knowledge that supported these choices were, in order of importance, didactic knowledge, mastery of content, and experiential knowledge (Miranda, Casa Nova & Cornacchione, 2012).

Focused in investigating the relationship between teachers' characteristic and students' performance level. Findings show that teachers' characteristics (Qualification and Experience) and performance level of the students in Financial Accounting have a positive relationship using Pearson Product Moment Correlation as major the statistical tool for data analysis. It is recommended among others that capacity development scheme should be put in place for teachers with the aim of enhancing their efficiency and improving students' performance (Omotayo, 2014).

Accounting teachers are efficient in the use of instructional and management skills. They also possessed the human and technical skills necessary to be competent teachers and ensure competitive products (students), in teaching students in tertiary level (Del Mundo & Refozar, 2013).

Effective Teaching of an Accounting teacher

Effectiveness is seen or is taking place when one produces a desired outcome by being capable of imparting and instilling knowledge. The effectiveness of successive teacher is related to student achievement. On the other hand, collective teacher effectiveness, as an organizational property of schools, was positively associated with achievement levels. Lastly, that the stability of the schools' teaching staff and the quality of its academic organization and teaching processes were positively related to achievement levels (Heck, 2009).

There are empirical evidences from a study which suggest that teaching effectiveness in accounting professional tuition is a locus of five variables – qualities of a tutor, personal teaching measures adopted by a tutor, general teaching methods, use of information technology for teaching, and success rate in exams. Virtues such as technical competence and authoritativeness, assertiveness, approachability, patience, self-confidence, amongst others, contribute to teaching effectiveness (Babajide, Samuel & Ayorinde, 2015).

The following major characteristics of teaching effectiveness in accounting (in decreasing order of perceived importance): class session

learning environment, student focus, preparation and organization, importance of the practice environment, passion and commitment to teaching (as a profession), and the design of the course learning environment. Response breakdowns suggest the existence of contextual effects: differences in importance ratings for selected characteristics of teaching effectiveness were observed with respect to respondent professorial rank, years of full-time teaching experience, and gender. Results shine a light on teaching effectiveness in accounting education providing, for the first time, both evidence of the perceived relative importance of specific characteristics, as well as insights on pedagogical knowledge to guide educator classroom pursuits (Wygala & Stout, 2015).

The most impactful student-centered instructors utilize specific interventions including the following: creating stimulating curricula, interacting with students, being available and approachable, using differential instruction, addressing relevant material, being cognizant of depth vs. breadth, offering cultural responsiveness, and developing structured courses that enable them to facilitate information and empower students. Effective instructors also gather, collect, interpret, and implement data to assess student strengths and weaknesses, student learning, and the value of their instruction (Paolini, 2015).

It is clear that students always want their learning needs to be met. As such they know and can identify effective teaching whenever they are taught as well as desire some attributes from lecturers that make them effective lecturers. This therefore implies that effective teaching requires a lecturer to strike a good balance between his teaching methodology and his personality characteristics (Aregbeyen, 2010).

Teaching Strategies in teaching Accounting subjects

Teacher delivery was the largest predictor for experienced teachers' ratings of overall teaching effectiveness, followed closely by student progress (MacLeod & Naples, 2014). On the other hand, the decline in accounting education and investigating new methods for teaching accounting subject shows that teachers or educators must be more familiar with course material and incorporating new methods for teaching accounting which can reduce anxiety for themselves and their students thereby increasing student learning (Buckhaults & Fisher, 2011). Moreover, it had been proven that the adoption of active learning strategies are an effective means of increasing active learning which Assist Accounting professors in teaching students of the 21st century (Raux, 2009).

Another study indicated that Accounting professors must consider and monitor innovative changes introduced in education and incorporate them or adapt them to their teaching practice and develop new techniques and skills (Vendruscolo & Behar, 2014). Findings also revealed that the mixed method which is the student-centered and teacher centered together with educational planning and previous readiness is the best teaching approach. But there are barriers and requirements which are prerequisite in professors' behavior and/or professors' outlook whenever using this method (Bidabadi, Isfahan, Khalili, et al., 2016). Lastly, another study showed that the most effecting method of teaching was that of the teacher-student interactive method followed by student-centered while the least is the teacher-centered method (Ganyaupfu, 2013).

Student Perception on Personality Characteristics and Teaching Strategies of an Effective Accounting Teacher

Students generally perceived teachers' personality and teacher-student relationship as more important characteristics than those of instructional competence (Chen & Lin, 2009). Moreover, most highly ranked attributes were related to instructor characteristics and class delivery. Significant differences were found between the students in their perceived importance of attributes (Alfraih & Alanezi, 2016). All independent variables have a positive influence in effective teaching perceive by students especially when single regression is employed but when multiply regression is used, only lecturer characteristics variables and teaching centered approach have positive relationship with effective teaching (Mohidin, et al., 2009).

The perceptions of both students and lecturers on teaching in higher education was investigated in two countries. The results indicated a difference between students' and lecturers' perceptions regardless of country, highlighting a discrepancy over views on the pedagogical competence of lecturers. Although this was a small-scale study in two countries, the results pointed to the failure of university lecturers to meet students' expectations in terms of teaching quality. The study suggested that, regardless of subject area, it would be beneficial to emphasize self-reflection, awareness, improvement of teaching skills, and consequent changes in students learning. University administrations should also have realistic expectations of lecturers (Latif, et al., 2017).

After further examination, researchers wanted to prove whether students response rate to teaching evaluation of business course professors is related to SET (Student's Evaluation of Teaching) scores and distributions, the authors found out that the increase in response rate was associated with low average SET scores for high SET teachers and low SET scores for low

SET teachers. Further implications of these are discussed in the study (Bacon, Johnson & Stewart, 2016).

After going through some thorough examination, the accounting faculty and student opinions of good teaching skills were analyzed and compared. The study came up with the conclusion that it contributed to a better understanding of effective teaching in accounting and it helped generate ideas for improving accounting education overall (Hart & Wang, 2016).

METHODS

The study used the descriptive quantitative method of research. The study was conducted at the University of Saint Louis Tuguegarao particularly in the School of Accountancy, Business, and Hospitality Department. The respondents of the study were the fifth year BS Accountancy students of the University of Saint Louis Tuguegarao for the school year 2018-2019. The fifth year Accountancy students were chosen as the respondents because they have been in the accountancy program for almost five years; hence, they are more capable of identifying personality characteristics and teaching strategies of an effective accounting teacher based on their experiences. Also, they are more representative of the population of all the accounting students in the University. The sampling method used was total enumeration.

The instrument used was adopted from the research of Murray, Rushton & Paunonen entitled “Teacher Personality Traits and Student Instructional Ratings in Six Types of University Courses”. It was slightly modified to suit the respondents. The set of questionnaires were divided into two parts: the first part includes the rating of the Accounting teachers’ personality characteristics while the second part involves the teaching strategies that Accounting teachers implement in imparting all the necessary knowledge for accounting students – all of which were the ones employed by the instructors (of the University of Saint Louis) to the six subjects included in the CPA board examinations. Both parts utilized 4-point Likert-type scale – as perceived by the fifth year accounting students. The measure of Central Tendency particularly the mean, that was used in measuring the data gathered.

A letter of request was sent to the SABH Academic dean to ask permission for the distribution of the questionnaires to the participants. After approval, the questionnaires were distributed to each Fifth Year BS Accountancy student. The selected students answered the sets of questions pertaining to their perception about the personality characteristics and teaching strategies of an effective accounting teacher. With this, the

proponents were with the students to guide them in answering the questionnaires and to clarify their queries if ever there are any.

The data gathered were analyzed using the measure of Central Tendency, the Mean specifically. Responses/Answers of the participants in the different CPALE subjects were averaged in order to identify the personality characteristics and teaching strategies most perceived by the respondents in terms of effective teaching in each subject. The questions that were used in the questionnaire are all in a 4-point Likert scale. The respondents answered the questions according to how they perceived the effectiveness of an accounting teacher. Likert scale is used to measure students’ opinions and perceptions on how can accounting teachers be effective in teaching accounting subjects.

RESULTS

Table 1. Personality Characteristics of an Accounting Teacher

Personality Characteristics	FAR	AFAR	MAS	AUD	TAX	RFBT	Average	Rank
1. Sociable (friendly to students but limited to teacher-student relationship)	3.77	3.58	3.81	3.67	3.61	3.39	3.64	4 th
2. Challenging (gives assessments that are difficult but interests the students)	3.56	3.61	3.64	3.6	3.52	3.44	3.56	6 th
3. Flexible (Can adjust to different teaching environment)	3.66	3.56	3.68	3.66	3.56	3.45	3.6	7 th
4. Seeks definiteness (not likely to change)	3.01	3.02	3.03	3	3.01	2.83	2.98	13th
5. Defensive (being prepared for different teaching obstacles)	3.35	3.26	3.42	3.36	3.29	3.22	3.32	10 th
6. Dominant (Being effective and predominant in actions)	3	2.97	3.11	3.05	3.03	2.97	3.02	11 th
7. Enduring (Patient, can overcome anything related to teaching)	3.66	3.54	3.68	3.68	3.63	3.5	3.62	6 th
8. Shows leadership (being a role model to his/her students)	3.68	3.68	3.79	3.68	3.64	3.64	3.69	2nd
9. Impulsive (highly sensitive and responsive to the needs/wants/requests of his/ her students)	3.06	2.93	3.03	3.02	3.03	2.91	3	12th
10. Systematic (organized in presenting topics)	3.65	3.62	3.77	3.74	3.62	3.62	3.67	3rd

11. Supportive (gives academic assistance to students)	3.73	3.7	3.77	3.7	3.66	3.58	3.69	2nd
12. Fun-loving (always see to it that students are learning while enjoying the lessons and lessens the pressure in the classroom)	3.66	3.54	3.74	3.6	3.6	3.42	3.59	8 th
13. Idealistic (well-rounded instructor)	3.42	3.36	3.5	3.4	3.36	3.32	3.39	9 th
14. Approachable (can be approached by students by not being intimidated)	3.74	3.68	3.81	3.71	3.7	3.49	3.69	2nd
15. Intellectually curious (invests time and energy to learn)	3.66	3.66	3.77	3.7	3.66	3.66	3.69	2nd
16. Openness (accepts constructive criticisms from students)	3.66	3.56	3.65	3.62	3.58	3.47	3.59	8 th
17. Anxious (feeling or showing worry, nervousness, or unease about something)	1.9	1.89	1.82	1.86	1.87	1.81	1.86	14th
18. Objective (deals with classroom conflicts without bias)	3.62	3.58	3.72	3.64	3.57	3.64	3.63	5 th
19. Motivating (generally motivates students)	3.76	3.68	3.82	3.76	3.71	3.62	3.73	1st

Legend:

FAR - Financial Accounting and Reporting
 AFAR - Advanced Financial Accounting and Reporting
 MAS - Management Advisory Services
 AUD - Auditing
 TAX - Taxation
 RFBT - Regulatory Framework for Business Transactions

1.0 – 1.75 -Not Effective
 1.76 – 2.50 -Slightly Effective
 2.51 – 3.25 -Effective
 3.26 – 4.00 -Very Effective

Table 1 reflects that the most effective personality characteristics were being motivating which ranked first. Next were being supportive, approachable, showing of leadership and were intellectually curious. Being systematic was ranked third. While being anxious, seeking definiteness, and being impulsive were the least effective ones.

Table 2. Perceived effectiveness of teaching strategies of an Accounting Teacher

Teaching Strategies	FAR	AFAR	MAS	AUD	TAX	RFBT	Average	Rank
1. Guided Discussion (via PowerPoint presentation)	2.44	2.41	2.46	2.5	2.44	2.44	2.45	14 th
2. Discussion (Discussion is made before and after every drill to inculcate concepts behind every item in the given drills and to develop the students' in- depth knowledge of the concepts and principles)	3.79	3.74	3.8	3.82	3.78	3.71	3.77	1st
3. Writing in Class (Writing for the purpose of learning and thinking. Includes journals, one-minute papers, responses to unstructured problems or cases)	2.89	2.91	2.96	2.96	2.88	3.01	2.94	12 th
4. Drills & Exercises (A set of theoretical multiple-choice questions and problem-solving questions are given. The time limit is set lower than that in the actual board examination to develop the students' speed and accuracy.)	3.77	3.76	3.75	3.71	3.72	3.61	3.72	2nd
5. Crossword Puzzle (Students will unveil the concepts and terminologies applied in the course subject)	2.1	2.09	2.17	2.12	2.11	2.23	2.14	17th
6. Problem-Based Learning – Cases (Students use knowledge, concepts, and skills relevant to a course to solve realistic business problems.)	3.47	3.48	3.5	3.47	3.44	3.43	3.47	4 th
7. Problem Solving Using In-Practice Forms (e.g. BIR)	3.27	3.26	3.28	3.29	3.45	3.21	3.29	7 th
8. Case Analysis (Students are provided with situations where they are to determine what is asked)	2.84	2.88	3.04	3.05	2.93	3.12	2.98	11 th
9. Situational Analysis (Students are asked to cite situations)	3.09	3.08	3.15	3.13	3.15	3.23	3.14	10 th
10. Pairs Check (Students are asked to solve problems individually and reach an agreement on the correct answer.)	3.46	3.44	3.47	3.45	3.44	3.4	3.44	5 th

Teaching Strategies	FAR	AFAR	MAS	AUD	TAX	RFBT	Average	Rank
11. Think Pair Share (Students in pair are asked to analyze and answer questions)	3.27	3.23	3.27	3.26	3.26	3.3	3.27	8 th
12. Fishbowl (Students are grouped to discuss)	2.98	2.95	2.97	2.99	2.93	3.03	2.98	11 th
13. Group Learning – Teamwork (Students work together in teams, collaborating to complete a problem or project)	3.18	3.13	3.18	3.17	3.15	3.23	3.17	9 th
14. Debates (Students work together in teams, collaborating to complete a problem or project)	2.46	2.46	2.52	2.52	2.48	2.99	2.57	13 th
15. Technology - Visual and Computer - Based Instruction (Tutorials)	2.42	2.38	2.41	2.41	2.38	2.43	2.41	15th
16. Technology- Based Delivery (Courses Delivered partially or wholly online)	2.31	2.28	2.32	2.32	2.27	2.26	2.29	16th
17. Demonstration	3.39	3.37	3.4	3.4	3.34	3.3	3.37	6 th
18. Board work	3.57	3.56	3.56	3.58	3.52	3.04	3.47	4 th
19. Simulation	3.53	3.53	3.58	3.61	3.55	3.48	3.55	3rd

Table 2 shows that conducting of discussions, giving of drills and exercises, and having simulations were proven to be the most effective teaching strategies. Meanwhile, crossword puzzles, technology-based delivery, technology-visual and computer-based instruction were perceived to be the least effective ones.

DISCUSSION

Motivation ranked the highest which implies the most effective personality characteristic. In addition, the study conducted by Guilloteaux & Dörnyei (2011) agreed that the language teachers' motivational practice is linked to increased levels of the learners' motivated learning behavior as well as their motivational state. It was also supported by Felder (2007) in his comprehensive review of research literature on college learning which determined that thinking, attitude change, and motivation were always more effective than solely lecturing as a teaching technique. Being Supportive, Approachable, Intellectually Curious, and Showing of Leadership, were ranked the second. These were in agreement to the study of Furnham & Chamorro-Premuzik (2005), saying that students are more likely to interact with instructors and be more academically successful if their instructors possess leadership skills, and are sociable, intelligent, objective, approachable and supportive. Moreover, this corresponds to the study of Paolini (2015) which states that the most impactful student-centered

instructors utilize specific interventions including: being available and approachable. Being aystematic ranked the third, and this was in accordance with the study of Chireshe (2011) which revealed that effective lecturers were well organized, competent, and readily available. On the other hand, the 3 least effective personality characteristic were being anxious, seeking definiteness, and being impulsive. Being anxious was in consistent with Bingimlas (2009), who stated that the major barriers in successful teaching were lack of confidence and lack of competence. Consequently, Dawes (2001) underlined that “problems arise when teachers are expected to implement changes in what may well be adverse circumstances.” A study also found that ineffective lecturers did not plan for their lectures, came late for lectures, were not knowledgeable, were not contributing to students' seminar presentations, were intimidating students, were not involving students, were boasting about their qualifications and family and were biased in their marking (Chireshe, 2011).

From the teaching strategies, conducting discussions ranked the first as perceived by the respondents. This was in accordance with the study of Amartei (2014) which has confirmed that students continue to like lecture. However, in the study of Moore (2009) stated that lecture may not be effective for higher order thinking skills. In addition, Killen (2007) stated that the lecture method can stifle learners' creativity and there is little check of learner understanding. Drills and exercises came second in the most effective teaching strategy. In connection to this, empirical evidence in a study conducted by Botek (2013) suggests that the daily quizzes and drills have the desired motivational effect on student behavior. In addition, use of the daily quiz had no adverse effect on course and instructor evaluations. Simulation ranked third which is in agreement with the study of Haywood, et. al. (2004) which reported that the majority of students who played their professional and ethical reporting game described the activity as fun, enjoyable, unique, interesting, creative, entertaining, and informative. Technology-based delivery and technology-visual and computer-based instruction were identified as slightly effective teaching strategies however in the study of Kulik & Kulik (1991) stated that computer-based instruction usually produces positive effects on students. Having crossword puzzles was also deemed to be slightly effective which is in contrast with anecdotal evidence which suggests that students found puzzle game activities an effective learning methodology. Nitkin (2011) surveyed students who played the puzzle games and he concluded that the activity was a positive value-added experience.

CONCLUSION

The study revealed that fifth year accountancy students of the University of Saint Louis Tuguegarao prefer accounting teachers who are motivating, supportive, show leadership, intellectually curious, approachable and systematic. In addition to the most effective personality characteristics the teaching strategies that would accomplish the student's expectations of effective teaching are discussion, drills and exercises and simulation.

RECOMENDATION

Based on the findings of the study, it can be recommended that teachers should incorporate the personality characteristics and teaching strategies that were proven to be effective as perceived by the fifth year accountancy students to their succeeding accountancy students to improve their teaching and relationship with their students. It can be further recommended to future researchers to study the reasons behind the differences of the most effective teaching strategies perceived by the students from the different board exam subjects.

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