

THE ROLE OF INDIGENOUS LANGUAGES IN THE TEACHING AND LEARNING OF BOOK-KEEPING

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Abstract

Language is a system or a medium of communication used by people. There are many different languages just as there are many different tribes in the world. Language is unique and its uniqueness is peculiar to people who use it as their major means of communication. Although a teacher may use a blend of the indigenous language and foreign language in teaching, but a situation whereby the latter is used at the expense of the former could be detrimental to teaching and learning of book-keeping. The paper therefore examines the role of indigenous language teaching and learning of book keeping. It also examines, as sub-sections, the concept and relevance of book keeping, teaching and learning of book-keeping, and implications of using indigenous languages in teaching and learning of book-keeping. Suggestions were also proffered.

Language is the medium of interaction by man. It is the method of communicating feelings, ideas and desires from one person to another. Hornby (2010) defined language as human and non-instructive method of communicating ideas, feelings and desires by means of sound and symbols.

Language is the identity of a people or a group of people. It is unique and its uniqueness is peculiar to people who use it as a medium of communication. In other words, people having the same culture are bound to speak the same language.

Language is embedded in culture. It is therefore the identity of a people living in a particular area or geo-political zones or a tribe. The colonization of Africa was an affront on African culture and tradition. Most African countries lost their cultures (and identities) during this era. For instance, the Frenchification or acculturation process made it compulsory for all French territories in Africa to imbibe French culture, custom and tradition. They lost all the things that made them Africans except their colors. Unachukwu, Ojiakor and Okafor (2003) posited that acculturation, which is the emulation of objects of one culture by another culture, contributes a lot in making one culture or the other change. The practice of using a non-indigenous language like English or French, to teach is a typical case of planned acculturation. For instance, the

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government has made it compulsory that all the pupils from primary 4 and above must be taught in English language. What is the effect of this government policy on the results of students in West African Examination Certificate (WAEC) and National Examination Council of Nigeria (NECO). What is the cause of high number of failures in the subject over the years? The outcome of this is not often favourable considering the fact that any foreign language used in teaching and learning is a second language. Why is it that in some parts of Europe and Asia that you must learn their language before you can operate effectively in their countries? The reason is that they know the roles indigenous languages play in the development of their countries through effective teaching and learning and as such they are not ready to alienate their culture.

Most Nigerians are involved in different businesses. In other words, the records of the day- to- day business transactions must be kept. This is simply called book-keeping. Book-keeping involves routine and clerical part of accounting and requires minimal knowledge of accounting model and its application (Welsh and Short, 1987).

The pertinent question one may ask is; can the use of indigenous language be effective in a multi-cultural society like Nigeria. Can a non indigene teach in Nigeria? The answer is yes. A non indigene can teach in Nigeria but he should be taught the language of the people and should take examinations on it before he should qualify to teach. For effective class room teaching, indigenous language is better and the moment it is used in teaching and learning, the better will be the growth and development of our society.

The Concept and Relevance of Book-keeping

Business is part of life and almost every human endeavour is business. Most Nigerians are involved on trading while others are involved in different aspects of business. Whatever business one does requires some aspects of record keeping.

The day- to- day recording of transactions from the prime- books or books of original entry or subsidiary books is called book keeping. A book-keeper records transactions, day- by- day as they occur, in the subsidiary books. Book- keeping is only part of accounting in the record- keeping part. Akamobi (2001) maintained that a good book –keeping record should, at least, fulfill the following purposes:

- preserve intact the assets of a business
- show the liabilities of a business at any given time
- provide useful information for management control and decision.
- present when necessary, a fair and correct view of the state of a business at any time given time.
- facilitate auditing
- conform with statutory requirements
- give effect to the terms of a agreement of partners and association of persons doing business together.

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- provide information for the completion of tax returns, etc

Book-keeping is very necessary because financial records are made readily available for easy referencing. Simply put, the recording of business transactions which provide accounting information are performed by the book keeper who initially records the transactions in the subsidiary books before transferring to a series of ledgers.

A firm can easily ascertain its financial position, what it owes its customers and what is owed by the firm. It also shows the purchases and sales made by a firm during a trading period and the profit at the period of transaction. The need for book-keeping is essential the moment one appreciates the numerous transactions in the modern –day business. Millichamp (1995), opined that book-keeping is necessary in all human transactions because:

- a permanent record is made for all transactions
- management can control and safeguard the business assets (fixed, current, etc)
- managers have information, without which management would be impossible.
- the law requires certain records- pay as you earn (PAYE) for small businesses . Companies are required to maintain certain specific records .
- failure to maintain records can be an offence in bankruptcy or liquidation
- records are essential for production of financial records

From the forgoing, one can deduce that the work of a book-keeper is indispensable in any business. He serves as an aid to the accountant, to the management and also to the public through keeping proper records of transactions.

Teaching and Learning of Book-keeping

Communication is the “language” of teaching. Effective teaching and learning go in concomitant with the use of appropriate language of communication.

A teacher is a person who is professionally trained to impart knowledge on the learners using appropriate communication skills and language. Maduewesi and Ofojebe (2006) defined a teacher as a person who is specifically selected, trained for the job of dispensing knowledge to others according to their needs and capabilities. Onyejekwe (2006) affirmed that a teacher is a person who can successfully guide the learning objective, selecting and arranging learning experience, guiding, motivating as well as assessing and correcting the learning with a view to ensuring and improving on learning.

From the foregoing, one can infer that teaching is the art of imparting educational knowledge to the ready learners by a professional teacher through the use of appropriate language of communication. The appropriateness of the language depends on the teacher who must have studied the student/pupils through various interactions either in the classroom or outside the classroom.

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The teaching and learning of book-keeping cannot be done informally- it must be done in a formal class-room setting. Akamobi (2006) stated that a skilled teacher should start by studying the needs of the learners, that is the gap between the actual situation (what really is the case) and the ideal situation (what should be the case). In addition to being aware of the learner, the teacher also has to be fully aware of the characteristics of the environment in which he is working. He should be aware of his strengths and handicaps- what extent he is familiar with the topic he wants to teach and the appropriate communication media to use.

It should be noted, at this juncture, that teaching and learning of book-keeping requires the teacher to be highly skilled and the students to be ready and willing to learn. The teacher should possess the psychomotor skills (a good theoretical and practical knowledge of the subject matter), affective or attitudinal skills (interpersonal skills) and cognitive skills (i.e, a good knowledge of the subject matter). He should possess good communication and intellectual skills that would enable him to deliver the goods efficiently and effectively. Hence, the use of indigenous language in teaching book-keeping would produce :

- highly motivated, awareness and hardworking learners
- learners who will develop the spirit of inquiring and creating
- learner who are highly motivated and enthusiastic in academic matters
- learners who would be good ambassadors of their institutions.
- learners who should be relied upon or trusted on financial matters
- learners who, on graduation, can effect some positive changes in the society through efficient accountability.

One may wonder the author's interest in book-keeping. The answer is very simple . Akamobi (2006) observed that most students drop out of schools due to so many reasons and as such could not perform as apprentices because they could not keep records of transactions for their masters. Secondly, National Policy on Education (NPE) (FME 2004) stated that education at the primary and junior secondary levels is compulsory. This has not been implemented. It then stands to reason that indigenous Language should be used, especially at these levels (primary and junior secondary) in case a student/pupil could not continue with his or her studies at the senior secondary level or above.

Implications of using Indigenous Languages in the Teaching and Learning of Book-keeping

The rationale for using indigenous languages in the teaching and learning of book-keeping should be considered from the perspective of the teacher , the learner and the society .

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The Teacher

The teacher teaches in the language that is easily understandable by the learner. He employs various methods and skills in teaching using appropriate language or languages. Obanya (1985) maintained that all resourceful teachers have the following in common :

- they analyse carefully the situation in which they are working
- they study in detail what the learner has to learn
- they create, collect, borrow and use materials which they feel can facilitate the twin task of teaching and learning.

The Learner

Every human being lives by acquiring knowledge either formally or informally or both. Book-keeping knowledge cannot be acquired informally considering the nature of the subject. Modern societies have developed the practice of directed learning which is quite distinct from dictating learning, but more of helping the learner to exploit his own innate capabilities for learning and continuous self – development. This is quite distinct from the teacher merely “telling”. The learner understands more when the teacher uses appropriate teaching methods and languages that are easily comprehensible in the subject.

The Society

The society is the major determinant of the proficiency or effectiveness of any subject or course of study. Book-keeping is indispensable in any society considering the fact that every businessman, organization (private or public) must need a book-keeper. The society, therefore, benefits when students have a sound knowledge of book-keeping.

Conclusion

Language is the identity of a people or a group of people living in a particular area or geo-political zone or tribe. The alienation of African culture and tradition as a result of colonization is a major contributory factor to African underdevelopment. For instance, the Frenchification process made it compulsory for all French territories in Africa to imbibe French culture, custom and tradition. The government aggravated the whole matter by making it compulsory for pupils in primary 4 and above to be taught in English language. The outcome of this government policy has not been favourable in teaching and learning considering the fact that this is a second language. A teacher of book – keeping may use a blend of indigenous language and foreign language in teaching on the grounds that the latter should not be used at the expense of the former. Most Nigerians are involved in different businesses and as such the knowledge of book-keeping is indispensable. Book-keeping is concerned with the day-to-day recording of business transactions in the subsidiary or prime books. These are books of original entries where recording of every transaction must be done. The teacher should

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therefore endeavor, whenever necessary, to use indigenous language to express concepts or ideas.

Recommendations

For indigenous languages to be used for teaching and learning of book-keeping in the junior secondary schools, the following recommendations are made:

1. The teachers of the subject should be trained and retrained in order to acquire the necessary skills. The skills emphasized here are the teaching and communication skills. For teaching to take place, the learner must be ready to learn and the teacher ready to teach. Teaching must be communicated through the transfer of information from the teacher to learner. Communication cannot take place when the learner does not understand the language of the teacher.
2. All the tribes should endeavor to formulate terminologies for various English words which do not have their equivalent in their languages. This would help in translating various texts into indigenous languages. Here the author is advocating the production of indigenous dictionary by various tribes.
3. Any language can be expanded to accommodate new ideas or objects. It is therefore a false assumption that book keeping or any subject cannot be taught in Igbo, Hausa, Yoruba, etc
4. Curriculum planners should make the study of “own” language compulsory. This would enhance easy teaching and learning and even mastery of book-keeping.
5. All hands must be on deck to promote indigenous languages. Parents should eschew cautioning their words/children from using local languages in communication.

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