

## Developing Strategies to Improve Teaching Process for Cost Accounting Course: Faculties of Administrative and Financial Sciences

<sup>1</sup>Fathi Alsawafiri, <sup>2</sup>Monir ELghorra\*, <sup>3</sup>Ahmed Alhussaina, <sup>4</sup>Rafaat Alhor

### Article History:

#### Received:

15 May, 2021

#### Revised:

09 Nov, 2021

#### Accepted:

26 Dec, 2021

### ABSTRACT

**Purpose:** This study aims to identify the necessary strategies that would improve the teaching of cost accounting course at Palestinian universities in Gaza strip.

**Design/Methodology:** Five null hypotheses were developed and tested at 0.05 level of significance. The population of this study was 40 accounting lecturers from 4 universities. The study instrument consisted of 76 structured questionnaires including five fields “teaching planning, teaching resources, improving the teaching process, classroom management, and teaching assessment”. Data were collected by delivering 40 questionnaires electronically and manually to the lecturers from Israa University–Gaza and other Palestinian universities. SPSS software was employed for data analysis, t-test analysis was used to test the study hypotheses.

**Findings:** The results of the study showed that the teaching process could be improved through educational planning strategies.

**Implications:** It is recommended that cost accounting course lecturers at Palestinian universities must work to integrate the set of strategies associated with improving cost accounting education and learning. Additionally, government officials should organize on-the-job workshops, seminars and training courses on how to use ICT education resources for accounting education.

**Key words:** Teaching Planning, Teaching Resources, Classroom Management, And Teaching Assessment, Performance Cost Accounting

## 1. Introduction

Cost accounting, within their different levels, is considered a key part of accounting decisions. It contributes necessarily to the economic growth of any State, whose contents are designed in accordance with the instructions of the Ministries of Higher Education on the one hand, and also with the contents and provisions of the National Certificate of Education on the

<sup>1,2,3,4</sup> Faculty of Business Administration and Financial Sciences, Israa University – Gaza

Email: <sup>1</sup>[Fathisaw2285@hotmail.com](mailto:Fathisaw2285@hotmail.com), <sup>2</sup>[mony.gh@gmail.com](mailto:mony.gh@gmail.com), <sup>3</sup>[ahussaina@israa.edu.ps](mailto:ahussaina@israa.edu.ps), <sup>4</sup>[dr.ralhor@gmail.com](mailto:dr.ralhor@gmail.com)

other. Perhaps we emphasize the importance of cost accounting at multiple levels by adopting the argument that a manager who cannot recognize and measure the costs of his or her products and services, most or all of his or her decisions are wrong (Stratton et al., 1997).

In general, it can be said that there is a relative decrease in student performance and results with respect to the three-level cost-accounting framework (Borges et al., 2014; Rissi & Marcondes, 2011) (cost accounting principles, cost accounting (1), cost accounting (2) (advanced). Student results fell to 41-43% in (Rissi & Marcondes, 2011), while in (Borges et al., 2014) they reached 28-29%. In north-eastern Nigeria, the same range of results decreased to 32% (Edeh et al., 2019). Data obtained from the Islamic University of Gaza (Academic Affairs of the Islamic University of Gaza, 2021) also showed that success rates had declined over the previous five years (2016-2020) and also for the three levels of ranking (93% - 77%), 84% - 68% and 82% - 65%). The results obtained from the academic affairs of Israa University-Gaza showed the same trend over the past four years. It has illustrated several studies Adegite and Adebowale (2017) and Edeh et al. (2019) to highlight the attitudes of lecturers and their lack of dedication to the educational process, poor educational planning processes, faulty selection of educational resources, failed evaluation procedures, unsuccessful management classroom strategies, poor student interest in the educational process, established students' thoughts of the difficulty of understanding the science of the overall cost-accounting framework and containing many complex computations, details and cost-measurement methods. Previous studies in this area have shown that it is possible to improve cost-effective educational performance through skill development and education but not through education.

## **1.1 Problem Statement**

The problem of research is to identify the real reasons for the low results of the cost-accounting framework at different levels. The problem of research also extends to identify possible solutions, as well as the attitude of quality towards this problem, as well as to address appropriate strategies to address that issue. Accordingly, the problem of research could be reformulated in the following set of questions:

1. What are the real reasons for the low end-level educational outcomes of the cost-accounting framework?
2. What solutions are proposed to address the difficulties in the educational performance of the public cost accounting path?
3. What is the position of educational quality standards in addressing the low end educational outcomes?
4. What are the appropriate strategies to address the low end educational outcomes of the overall cost accounting framework?

Appropriate strategies for addressing low end educational outcomes of the overall cost accounting framework can be grouped into:

- a. What are the most important educational planning strategies required to improve the teaching process of the cost accounting framework in the faculties of commerce (administrative and financial sciences).
- b. What are the most important educational resource strategies required to improve the teaching process of the cost accounting framework?
- c. What are the most important strategies for improving the learning process of the cost accounting framework?
- d. What are the most important management classroom strategies required to improve the teaching process of the cost accounting framework?
- e. What are the most important educational evaluation strategies to improve the teaching process of the cost accounting framework?

Accordingly, researchers agree that the problems faced by teaching cost accounting can include 5 areas related to reconsidering educational planning from study plans, capabilities and management of faculty members, expanding the provision of educational resources such as technological devices, improving the education process itself, reconsidering the classroom environment and the amenities and care needed, in addition to improving the means and tools for evaluating student performance.

It is clear that the main problem of this research lies in the fact that the current teaching performance without planning and agreed strategies. Which requires revealing what are the best strategies in the areas of planning, resources, improvements, classrooms and performance evaluation. Thus, the real problem in increasing the effectiveness of the teaching process extends to the need to identify the opinions of experts in these five areas.

## **1.2 Purpose of the study**

The study aims to identify the strategies required to improve the educational process of the cost accounting framework in five areas: educational planning; educational resources; teaching process; classroom management classroom strategies; and educational Assessment.

## **1.3 Study Hypotheses**

1. There are no statistically significant differences between the average responses of Cost Accounting Tract lecturers at Israa University-Gaza compared to the average of lecturers of some other universities in Gaza towards the educational planning strategies required to improve the teaching process of the Cost Accounting Framework.
2. There are no statistically significant differences between the average responses of Cost Accounting Tract lecturers at Israa University-Gaza compared to the average of lecturers of

some other universities in Gaza towards educational resource strategies required to improve the teaching process of the Cost Accounting Framework.

3. There are no statistically significant differences between the average responses of Cost Accounting Tract lecturers at Israa University-Gaza compared to the average of lecturers of some other universities in Gaza towards the strategies for educational improvement required to improve the teaching process of the Cost Accounting Framework.
4. There are no statistically significant differences between the average responses of Cost Accounting Tract lecturers at Israa University-Gaza compared to the average of lecturers of some other universities in Gaza towards the classroom management classroom strategies required to improve the teaching process of the Cost Accounting Framework.
5. There are no statistically significant differences between the average responses of Cost Accounting Tract lecturers at Israa University-Gaza compared to the average of lecturers of some other universities in Gaza towards the educational assessment strategies required to improve the teaching process of the Cost Accounting Framework.

## **2. Methodology**

The study was based on the design of descriptive research, in line with the (Osuala, 2004) study, which helps researchers identify the conditions, need and information on which sound decisions depend. This type of research helps to obtain information from the vocabulary of the sample who have their opinions. The field study will be applied to a sample of participants (lecturers in accounting departments) from several faculties of commerce (administrative and financial sciences). The data collection tool was a questionnaire list designed to improve the learning process of the cost-accounting framework at its levels. As long as the study community is small and manageable, the relatively small community was used almost entirely in the study (Uzoagulu, 2011), and was guided by the formulation of the targeted questionnaire list (Bell & Waters, 2018).

The questionnaire list was divided into two parts, one for personal data about the respondents, the other for five sections, according to the study's objective of obtaining strategies for:

- a. Strategies for required educational planning.
- b. Strategies for required educational resources.
- c. Education strategies to improve the teaching process
- d. Class management classroom strategies.
- e. Strategies for educational assessment.

The questionnaire list included five sets of questions, each associated with a particular type of five strategies above the order. The interviewer was asked to choose one of the 5 options, according to the Likert scale, to choose a value as follows: - Strongly agreed = 5, agreed = 4,

neutral = 3, Disagree = 2, strongly Disagree = 1. The first set of questions (Educational Planning) dealt with 20 questions and the second set of questions (educational Resources). Fourteen questions, third group (Education for Improvement) 12 questions, and the fourth group (Management classroom strategies) consisted of 18 questions, and finally the fifth and final set (Educational Assessment) included 13 questions. The list as a whole therefore included seventy-seven questions.

### **2.1 Validation of Tool (Questionnaire List)**

The questionnaire list was presented to 3 experts (3 Assistant Professors) from the Accounting Department of the Israa University-Gaza to express an opinion on the validation of the list in the measurement process and on the validity of the expression and formulation of questions. Some adjustments have been made that have served to finalize the final version. The researchers provided the three experts with the research topic, Objectives of the Study, Research Questions and Hypotheses. Experts were asked to emphasize the instrument used to ensure clarity and appropriateness.

### **2.2 Reliability of the Questionnaire List**

The Coefficient reliability of the questionnaire list was measured using the Cronbach's Alpha using SPSS the parameter was 0.78 (The coefficient for education planning questions was 0.92, educational resources were 0.81, educational process improvement was 0.84, classroom management was 0.88, and educational evaluation was 0.88, the total Coefficient reliability factor was 0.84, which meant a higher Coefficient reliability).

## **3. Data Analysis**

The data collected using both mean and the standard deviation were analyzed using SPSS for each of the five response groups listed in the questionnaire. The Super Limit of Numbers was used to interpret the data analysed as follows:

|                   |            |          |           |
|-------------------|------------|----------|-----------|
| Strongly Agree    | 4.50-5.00  | Disagree | 4.50-5.00 |
| Strongly Disagree | 0.50- 1.49 | Agree    | 3.50-4.49 |
| Neutral           | 2.50-3.49  |          |           |

The upper limit of 3-5 points has been used to determine whether the strategy is acceptable or rejected, with the strategy accepted if it has 3.50 and above at 0.05. While a strategy with a grade of less than 3.50 is not accepted. The five hypotheses were also tested by the t test at an

indication level of 0.05, where the hypothesis is accepted if the  $P$  value is greater than 0.05, and the hypothesis is rejected if the  $P$  value is less than 0.05.

### 3.1 First Group Answers (Educational Planning)

The aim of the first set of questions (20) was to arrive at the preferences of the participants towards the choice of strategies associated with educational planning in the area of cost accounting. The following tables summarize the mean and standard deviations of each group as follows:

| No | Question Items   | M    | SD   |
|----|--|------|------|
| 1  | Review the adequacy of the study plan every agreed time period.  | 4.89 | 0.73 |
| 2  | Linking the study plan to the needs of society and scientific research.  | 4.35 | 0.72 |
| 3  | Participation of external parties in discussions on the modification of the study plan.                        | 4.29 | 0.75 |
| 4  | To divide the study plan into work schedules and plan modules according to the number of weeks per semester.   | 4.34 | 0.75 |
| 5  | To plan the modules and divide them into separate lessons.   | 4.69 | 0.78 |
| 6  | Selection of the student in the Accounting Department within certain criteria                                  | 4.56 | 0.66 |
| 7  | Pick the right educational content.  | 4.65 | 0.65 |
| 8  | Identification of appropriate curricula and teaching strategies.   | 4.64 | 0.56 |
| 9  | Participation of students in educational planning.   | 4.49 | 0.66 |
| 10 | Select learning activities that help challenge and participate.  | 4.50 | 0.69 |
| 11 | Involvement of students in the development of curriculum objectives.   | 4.65 | 0.52 |
| 12 | Development of the study plan in the light of comparisons with local, regional and international universities. | 4.41 | 0.77 |
| 13 | Planning lessons that can be performed and distributed among the Rapporteur                                    | 4.42 | 0.61 |
| 14 | Advance planning of the ferries.   | 4.47 | 0.64 |
| 15 | Select the appropriate teaching methods.   | 4.36 | 0.83 |
| 16 | There is sufficient flexibility in setting performance schedules.  | 4.73 | 0.80 |

|   |  |      |      |
|---|--|------|------|
| 17  | Clearly describe terms and terminology when planning the development of cost accounting skills.      | 4.36 | 0.81 |
| 18  | Identifying the kind of questions that will stimulate collective discussions                         | 4.37 | 0.72 |
| 19  | Discussion of weekly school schedules at the beginning of the class within the Accounting Department | 4.78 | 0.74 |
| 20  | Maintenance of planned courses for comparison with actual performance.                               | 4.77 | 0.84 |
| Mean and standard deviation of the group as a whole |  | 4.54 | 0.71 |

Table 2 shows how to reach the mean and the standard deviations of participants' responses to the "educational planning strategy" that would improve the teaching process of the cost accounting framework. The same table also showed that the M ranges from 4.29 to 4.89, which is higher than the real limit (3.00), in the sense that those sub-strategies can be used to improve the teaching process. The table also reported that M is 4.54 for the group meant that the group agreed on educational planning strategies, and that SD ranged from 0.52 to 0.84, which meant that there was less difference in the opinions of the participants.

### 3.2 Second Group Answers (Educational Resources)

**Table 3**

| No | Question Items   | M    | SD   |
|----|--|------|------|
| 1  | Provide instructions focused on planned objectives.  | 4.50 | 0.52 |
| 2  | Provide a learning-based learning strategy starting with the student.                                    | 4.38 | 0.50 |
| 3  | Use indirect analysis techniques using role-playing.   | 4.35 | 0.51 |
| 4  | Formation of students as groups for discussion, evaluation presentations or analysis of problem-solving. | 4.30 | 0.50 |
| 5  | Using a learning approach on cost measurement methods  | 4.45 | 0.53 |
| 6  | Facilitating the teaching process, especially during group activities.                                   | 4.28 | 0.28 |
| 7  | Summing up students' ideas in a coherent way at the end of the educational programme.                    | 4.36 | 0.48 |
| 8  | Planning a collective project strategy to stimulate students.  | 4.56 | 0.50 |
| 9  | Keep trying to deal with practical problems.   | 4.29 | 0.64 |
| 10 | Use a mutual teaching strategy.  | 4.36 | 0.48 |

|   |   |      |      |
|---|---|------|------|
| 11  | Making instructions and explanations clear, detailed and specific during the submission of instructions | 4.57 | 0.50 |
| 12  | Use of appropriate learning strategies for active learning  | 4.18 | 0.56 |
| Mean and standard deviation of the group as a whole |   | 4.41 | 0.53 |

The strategies covered in table 3 were linked to those for the provision of educational resources. The same table showed that M from 4.18 to 4.57, indicating that the participants agreed on those strategies. The standard deviations ranged from 0.48- 0.64, which is higher than the real limit (3.00) which also meant that participants were very much in agreement. The table also showed that the mean of the overall group was 4.41 and that SD was 0.53.

### 3.3 Third Group Answers (Educational Improvement)

**Table 4**

| No. | Question Items   | M    | SD   |
|-----|--|------|------|
| 1   | The extent to which the cost ledger is used to explain how accountants measure their cost.                             | 4.28 | 0.86 |
| 2   | The extent to which information technology is used to teach cost accounting.   | 4.50 | 0.68 |
| 3   | The extent to which Excel's electronic working papers are used in the teaching process.                                | 4.49 | 0.87 |
| 4   | The extent to which sufficient student presentations are used to explain key cost issues.                              | 4.51 | 0.74 |
| 5   | The extent to which electronic working papers are used to teach flexible budgets and the cost of stages and contracts. | 4.38 | 0.86 |
| 6   | You use interactive boards in the teaching process.  | 4.30 | 0.87 |
| 7   | Use of the Internet for the transfer of cost knowledge   | 4.31 | 0.73 |
| 8   | Use of embedded cards in the teaching process.   | 4.42 | 0.89 |
| 9   | The extent to which some off-the-shelf accounting programs such as Authentic and others have been taught               | 4.51 | 0.77 |
| 10  | The extent to which the video tool is used in the teaching process.  | 4.57 | 0.74 |
| 11  | The extent to which PowerPoint is used for teaching  | 4.36 | 0.66 |
| 12  | Extent to which modern cost-accounting books are used  | 4.36 | 0.69 |
| 13  | The extent to which sophisticated statistical methods are used in the implementation of teaching and illustration      | 4.20 | 0.73 |
| 14  | The extent to which the simulation method is used in the   | 4.43 | 0.76 |



teaching process.

Mean and standard deviation for the second group as a whole 4.41 0.72

Table 4 shows that the arithmetic community and standard deviations of the strategies required to improve the teaching process of the cost accounting framework are strongly aligned, and that the Mean ranges from 4.20- 4.57, which is higher than the real limit (3.00), in the sense that these strategies can be used. It has also been shown that the Mean of the group of 14 strategies is 4.41, which means that the participants strongly agree on strategies, and that SD of all elements ranges from 0.66- 0.89, indicating that the two participants were close to each other in their opinions and not far from the mean.

### 3.4 Fourth Group Answers (Management Classroom Strategies)

**Table 5**

| No | Question Items   | M    | SD   |
|----|--|------|------|
| 1  | Development of norms, standards, educational goals, expectations and results.                | 4.38 | 0.61 |
| 2  | Implementation and control of established rules and procedures.                              | 4.29 | 0.52 |
| 3  | Quietly responding to students' bad behavior to get their attention back.                    | 4.47 | 0.50 |
| 4  | Arranging lecture rooms in a way that supports the implementation of educational strategies. | 4.43 | 0.49 |
| 5  | Being selective when punishing students with bad behavior.                                   | 4.34 | 0.50 |
| 6  | Provide stability to students before assessing their behaviour.                              | 4.37 | 0.50 |
| 7  | Ensuring health security in the classroom on an ongoing basis.                               | 4.30 | 0.51 |
| 8  | Establish adequate and simple procedures for compiling students' tasks and projects.         | 4.43 | 0.55 |
| 9  | Show interest in the content of the training courses.  | 4.23 | 0.53 |
| 10 | Adopt a class management strategy in which collaborative learning is implemented.            | 4.45 | 0.53 |
| 11 | Being honest when praising or rewarding students.  | 4.23 | 0.52 |
| 12 | Focus more on positive behaviors.  | 4.46 | 0.67 |
| 13 | In-class mobility to check students' follow-up   | 4.46 | 0.52 |
| 14 | Packages and effectiveness when giving instructions.   | 4.29 | 0.61 |
| 15 | Talking directly to students and calling them by their names                                 | 4.34 | 0.48 |

|   |   |      |      |
|---|---|------|------|
|   | courtesy of them.   |      |      |
| 16  | Ensuring that students have the necessary materials to study, such as books and training      | 4.23 | 0.42 |
| 17  | Recognize the talents, interests, strength, vulnerability and readiness of students to learn. | 4.46 | 0.50 |
| 18  | Taking into account students being asked questions in a direct, simple and fair manner        | 4.41 | 0.49 |
| Mean and standard deviation of the group as a whole |   | 4.38 | 0.52 |

Table 5 refers to the Mean and the deviation of the interviewees towards management classroom strategies. The table shows that the Mean ranges from 4.23 to 4.47 and this range is higher than the limit (3.00), which means acceptance of these strategies. The table also shows that the standard deviation of opinions falls between 0.42 and 0.67, which means a lower standard deviation and therefore consensus. This explanation is supported by the fact that the mean of the group as a whole is 4.38 and the standard deviation of the group as a whole is limited to 0.52.

### 3.5 Responses from the Fifth Group (Educational Assessment)

**Table 6**

| No | Questions  | M    | SD   |
|----|--|------|------|
| 1  | Use of the pre-test method to determine the amount of knowledge and skills of students.    | 4.24 | 0.45 |
| 2  | Use an open-book strategy in exams   | 4.48 | 0.57 |
| 3  | Use of oral evaluation strategy to enhance students' understanding                         | 4.30 | 0.50 |
| 4  | How much homework is given   | 4.50 | 0.49 |
| 5  | The extent to which students are involved in the implementation of projects.               | 4.30 | 0.50 |
| 6  | The extent to which evaluation presentations are used both in groups and individual        | 4.52 | 0.46 |
| 7  | The extent to which self-assessment is used for students                                   | 4.45 | 0.49 |
| 8  | Measurement of remembering among students through the preparation of periodic examinations | 4.50 | 0.50 |
| 9  | Preparing short online exams using modern tools.   | 4.55 | 0.46 |
| 10 | The extent to which Excel and other graph programs are used to solve cost problems.        | 4.22 | 0.42 |

|   |   |      |      |
|---|---|------|------|
| 11  | The extent to which students use cost simulation programs.                                | 4.39 | 0.46 |
| 12  | The extent to which examination management has performed its duties towards student cases | 4.40 | 0.41 |
| Mean and standard deviation of the group as a whole |   | 4.39 | 0.50 |

Table 6 looks at participants' views on educational assessment strategies, and data from the previous table show that the mean ranges from 4.22 and 4.55, which means supporting those strategies, as long as the digital upper limit is equivalent to (3.00), as shown in the table, the standard deviation ranges from 0.41 and 0.57, which means lower differences and differences of opinion between participants.

### 3.6 Testing of Hypotheses

**H01:** There are no statistically significant differences between the average responses of Cost Accounting Tract lecturers at Israa University- Gaza compared to other universities in Gaza towards the educational planning strategies required to improve the teaching process of the Cost Accounting Framework.

**Table 7**

| No. | Question Items  | Vocab No | Side   | M    | SD   | df | Calculated value | P     | S or NS |
|-----|---|----------|--------|------|------|----|------------------|-------|---------|
| 1   | Review the adequacy of the study plan every agreed time period.   | 10       | Israa  | 4.34 | 0.48 | 38 | -1.69            | 0.90  | NS      |
|     |   | 30       | Others | 4.51 | 0.49 |    |                  |       |         |
| 2   | Participation of external parties in discussions on the modification of the study plan                        | 10       | Israa  | 4.35 | 0.49 | 38 | 0.48             | 0.962 | NS      |
|     |   | 30       | Others | 4.50 | 0.48 |    |                  |       |         |
| 3   | Division of the study plan into work schedules and plan modules according to the number of weeks per semester | 10       | Israa  | 4.37 | 0.50 | 38 | -1.42            | 0.157 | NS      |
|     |   | 30       | Others | 4.37 | 0.56 |    |                  |       |         |
| 4   | To plan the modules and divide them into  | 10       | Israa  | 4.45 | 0.60 | 38 | 0.554            | 0.580 | NS      |
|     |   | 30       | Others | 4.59 | 0.51 |    |                  |       |         |

|    |  |          |                 |              |              |    |        |       |                |
|----|--|----------|-----------------|--------------|--------------|----|--------|-------|----------------|
|    | separate lessons.  |          |                 |              |              |    |        |       |                |
| 5  | Selection of the student<br>in the Accounting<br>Department within<br>certain criteria                                       | 10<br>30 | Israa<br>Others | 4.40<br>4.34 | 0.53<br>0.44 | 38 | 2.206  | 0.029 | S              |
| 6  | Pick the right<br>educational content  | 10<br>30 | Israa<br>Others | 4.40<br>4.20 | 0.44<br>0.50 | 38 | -2.15  | 0.016 | S <sub>s</sub> |
| 7  | Identification of<br>appropriate curricula<br>and teaching strategies  | 10<br>30 | Israa<br>Others | 4.25<br>4.47 | 0.49<br>0.72 | 38 | -0.037 | 0.970 | NS             |
| 8  | Participation of<br>students in educational<br>planning  | 10<br>30 | Israa<br>Others | 4.36<br>4.36 | 0.50<br>0.50 | 38 | 1.058  | 0.292 | NS             |
| 9  | Select learning<br>activities that help<br>challenge and<br>participate  | 10<br>30 | Israa<br>Others | 4.42<br>4.52 | 0.50<br>0.49 | 38 | -0.040 | 0.968 | NS             |
| 10 | Select learning<br>activities that help<br>challenge and<br>participate  | 10<br>30 | Israa<br>Others | 4.42<br>4.41 | 0.49<br>0.53 | 38 | -0.591 | 0.556 | NS             |
| 11 | Involvement of<br>students in the<br>development of<br>curriculum objectives.  | 10<br>30 | Israa<br>Others | 4.38<br>4.44 | 0.50<br>0.63 | 38 | 3.388  | 0.001 | Ns             |
| 12 | Development of the<br>study plan in the light<br>of comparisons with<br>local, regional and<br>international<br>universities | 10<br>30 | Israa<br>Others | 4.47<br>4.13 | 0.49<br>0.56 | 38 | -1.53  | 0.128 | S              |
| 13 | Planning lessons that<br>can be performed and<br>distributed among the<br>Rapporteur.  | 10<br>30 | Israa<br>Others | 4.38<br>4.53 | 0.49<br>0.50 | 38 | -1.48  | 0.143 | S              |
| 14 | Advance planning of<br>the ferries   | 10<br>30 | Israa<br>Others | 4.42<br>4.56 | 0.50<br>0.58 | 38 | -1.50  | 0.137 | NS             |

|    |  |    |        |       |       |    |        |       |    |
|----|--|----|--------|-------|-------|----|--------|-------|----|
| 15 | Choose the appropriate teaching methods.   | 10 | Israa  | 4.36  | 0.49  | 38 | 1.554  | 0.123 | NS |
|    |  | 30 | Others | 4.50  | 0.54  |    |        |       |    |
| 16 | There is sufficient flexibility in setting performance schedules.                                    | 10 | Israa  | 4.414 | 0.53  | 38 | -0.585 | 0.560 | NS |
|    |  | 30 | Others | 4     | 0.59  |    |        |       |    |
|    |  |    |        | 4.28  |       |    |        |       |    |
| 17 | Clearly describe terms and terminology when planning the development of cost accounting skills.      | 10 | Israa  | 4.44  | 0.53  | 38 | 1.554  | 0.118 | NS |
|    |  | 30 | Others | 4.28  | 0.59  |    |        |       |    |
| 18 | Identifying the kind of questions that will stimulate collective discussions                         | 10 | Israa  | 4.27  | 0.57  | 38 | 1.647  | 0.566 | S  |
|    |  | 30 | Others | 4.33  | 0.55  |    |        |       |    |
| 19 | Discussion of weekly school schedules at the beginning of the class within the Accounting Department | 10 | Israa  | 4.40  | 0.50  | 38 | 0.879  | 0.032 | NS |
|    |  | 30 | Others | 4.56  | 0.45  |    |        |       |    |
| 20 | Maintenance of planned courses for comparison with actual performance                                | 10 | Israa  | 4.39  | 0.59  | 38 | -0.151 | 0.102 | NS |
|    |  | 30 | Others | 4.34  | 0.49  |    |        |       |    |
|    |  | 10 | Israa  | 4.39  | 0.887 | 38 | -0.151 | 0.880 | NS |
|    |  | 30 | Others | 4.39  | 0.893 |    |        |       |    |

P means the value of the Significant level of the two-party test ("t"), and the letter "S" refers to the Significant, while NS denotes the non-significant.

A t-test analysis showed to judge the differences between the averages and standard deviations of Israa University lecturers and the averages and standard deviations of other Palestinian university lecturers in Gaza. Using the SPSS statistical programme, it was possible to measure the calculated t value, degrees of freedom and probability P value of the first set of educational planning. The result showed a value of P (0.880), which was greater than the statistical level of differences in the mean of the responses of Israa University-Gaza lecturers, compared with the average of other Palestinian university lecturers in the Strip, for educational planning strategies required to improve the teaching process of the cost-accounting framework.

**H02:** There are no statistically significant differences between the average responses of Cost Accounting Course lecturers at Israa University-Gaza compared to other universities in Gaza towards the educational resource strategies required to improve the teaching process of the Cost Accounting Framework.

**Table 8**

| No | Question Items   | Vocab No | Side            | M            | SD           | df | Calculated value | P    | S or NS |
|----|--|----------|-----------------|--------------|--------------|----|------------------|------|---------|
| 1  | The extent to which the cost ledger is used to explain how accountants measure their cost.                             | 10<br>30 | Israa<br>Others | 4.20<br>4.16 | 0.45<br>0.56 | 38 | -1.06            | 0.66 | NS      |
| 2  | The extent to which information technology is used to teach cost accounting.   | 10<br>30 | Israa<br>Others | 4.44<br>4.69 | 0.50<br>0.47 | 38 | 1.29             | 0.01 | NS      |
| 3  | The extent to which Excel's electronic working papers are used in the teaching process.                                | 10<br>30 | Israa           | 4.36<br>4.36 | 0.49<br>0.48 | 38 | -1<br>.79        | 0.96 | NS      |
| 4  | The extent to which sufficient student presentations are used to explain key cost issues.                              | 10<br>30 | Israa<br>Others | 4.40<br>4.34 | 0.53<br>0.44 | 38 | -2.48            | 0.42 | NS      |
| 5  | The extent to which electronic working papers are used to teach flexible budgets and the cost of stages and contracts. | 10<br>30 | Israa<br>Others | 4.40<br>4.20 | 0.44<br>0.50 | 38 | 3.75             | 0.66 | S       |
| 6  | Do you use   | 10       | Israa           | 4.25         | 0.49         | 38 | -1.23            | 0.47 | S       |

|    |  |          |                 |              |              |    |       |      |    |
|----|--|----------|-----------------|--------------|--------------|----|-------|------|----|
|    | interactive boards in the teaching process.  | 30       | Others          | 4.47         | 0.72         |    |       |      |    |
| 7  | Use of the Internet for the transfer of cost knowledge   | 10<br>30 | Israa<br>Others | 4.36<br>4.36 | 0.50<br>0.50 | 38 | 1.018 | 0.54 | NS |
| 8  | Use of embedded cards in the teaching process  | 10<br>30 | Israa<br>Others | 4.42<br>4.52 | 0.50<br>0.49 | 38 | 0.144 | 0.68 | NS |
| 9  | The extent to which some off-the-shelf accounting programs such as Authentic and others have been taught.          | 10<br>30 | Israa<br>Others | 4.42<br>4.41 | 0.49<br>0.53 | 38 | 0.862 | 0.52 | NS |
| 10 | The extent to which the video tool is used in the teaching process.  | 10<br>30 | Israa<br>Others | 4.38<br>4.44 | 0.50<br>0.63 | 38 | 2.54  | 0.76 | NS |
| 11 | The extent to which PowerPoint is used for teaching  | 10<br>30 | Israa<br>Others | 4.47<br>4.13 | 0.49<br>0.56 | 38 | -1.31 | 0.63 | NS |
| 12 | Extent to which modern cost-accounting books are used  | 10<br>30 | Israa<br>Others | 4.38<br>4.53 | 0.49<br>0.50 | 38 | -2.32 | 0.85 | NS |
| 13 | The extent to which sophisticated statistical methods are used in the implementation of teaching and illustration. | 10<br>30 | Israa<br>Others | 4.42<br>4.56 | 0.50<br>0.58 | 38 | 0.384 | 0.16 | NS |
| 14 | The extent to which the simulation method is used in the teaching process  | 10<br>30 | Israa<br>Others | 4.36<br>4.50 | 0.49<br>0.54 | 38 | -1.19 | 0.65 | NS |

|                  |    |        |      |      |    |       |      |    |
|------------------|----|--------|------|------|----|-------|------|----|
| Group as a whole | 10 | Israa  | 4.38 | 0.07 | 38 | -0.07 | 0.58 | NS |
|                  | 30 | Others | 4.41 | 0.06 |    |       |      |    |

P means the value of the Significant level of the two-party test ("t"), and the letter "S" refers to the Significant, while NS denotes the non-significant.

Table 8 shows directly the result of mean, standard deviations, degrees of freedom, P values, and calculated t values. The results for the group as a whole showed that t calculated (-2.07) At degrees of freedom 38, P is (0.58) which is higher than 0.05 indicates that there are no substantial differences in the averages of cost-accounting course lecturers at Israa University-Gaza compared to lecturers at other universities, so it is accepted that there are no significant differences.

**H03:** There are no statistically significant differences between the average responses of the Cost Accounting Framework lecturer at Israa University- Gaza compared with other universities in Gaza towards the educational improvement strategies required to improve the teaching process of the Cost Accounting Framework.

**Table 9**

| No | Question Items   | Vocab No | Side           | M            | SD           | df | Calculated value | P     | S or NS |
|----|--|----------|----------------|--------------|--------------|----|------------------|-------|---------|
| 1  | Provide instructions focused on planned objectives.  | 10<br>30 | Israa<br>Other | 4.20<br>4.16 | 0.45<br>0.65 | 38 | 0.422            | 0.674 | NS      |
| 2  | Provide a learning-based learning strategy starting with the student.                            | 10<br>30 | Israa<br>Other | 4.44<br>4.69 | 0.50<br>0.47 | 38 | -2.83            | 0.005 | S       |
| 3  | Use indirect analysis techniques using as role-playing.  | 10<br>30 | Israa<br>Other | 4.36<br>4.36 | 0.49<br>0.48 | 38 | 0.048            | 0.962 | NS      |
| 4  | Formation of students as groups for discussion, evaluation presentations or analysis of problem- | 10<br>30 | Israa<br>Other | 4.40<br>4.33 | 0.49<br>0.47 | 38 | 0.809            | 0.420 | NS      |



|    |   |          |                |              |              |    |          |       |    |
|----|---|----------|----------------|--------------|--------------|----|----------|-------|----|
|    | solving.  |          |                |              |              |    |          |       |    |
| 5  | Using a learning approach on cost measurement methods   | 10<br>30 | Israa<br>Other | 4.49<br>4.53 | 0.50<br>0.50 | 38 | -0.436   | 0.664 | NS |
| 6  | Facilitating the teaching process, especially during group activities.                                  | 10<br>30 | Israa<br>Other | 4.42<br>4.17 | 0.57<br>0.68 | 38 | 2.125    | 0.036 | NS |
| 7  | Summing up students' ideas in a coherent way at the end of the educational programme                    | 10<br>30 | Israa<br>Other | 4.47<br>4.52 | 0.54<br>0.50 | 38 | -0.448   | 0.655 | S  |
| 8  | Planning a group project strategy to stimulate students.  | 10<br>30 | Israa<br>Other | 4.38<br>4.31 | 0.53<br>0.53 | 38 | -0.713   | 0.477 | NS |
| 9  | Keep trying to deal with practical problems.  | 10<br>30 | Israa<br>Other | 4.40<br>4.38 | 0.53<br>0.52 | 38 | 0.259    | 0.796 | NS |
| 10 | use a reciprocal teaching strategy  | 10<br>30 | Israa<br>Other | 4.35<br>4.64 | 0.56<br>0.48 | 38 | -3.02    | 0.003 | NS |
| 11 | Making instructions and explanations clear, detailed and specific during the submission of instructions | 10<br>30 | Israa<br>Other | 4.34<br>4.36 | 0.61<br>0.52 | 38 | -1.20    | 0.234 | S  |
| 12 | Use of appropriate learning strategies for active learning  | 10<br>30 | Israa<br>Other | 4.45<br>4.31 | 0.57<br>0.50 | 38 | .4460 j1 | 0.151 | S  |
|    | For overall group   | 10<br>30 | Israa<br>Other | 4.38<br>4.41 | 0.08<br>0.06 | 38 | -0.07    | 0.58  | NS |

P means the value of the Significant level of the two-party test ("t"), and the letter "S" refers to the Significant, while NS denotes the non-significant.

Table 9 shows the result of a t-test on the significance of the differences between the averages of cost accounting course lecturers at Israa University- Gaza and other universities. The

table revealed that the calculated value of the t test as a whole (-1.39) is 38 degrees of freedom, and the P value was 0.76, which is greater than (0.05). The assumption was therefore accepted by the lack of indication of differences. This implies that cost-accounting course lecturers for Israa University- Gaza and other universities have similar views on the educational resource strategies required to improve the teaching process of the cost-accounting framework.

**H04:** There are no statistically significant differences between the average responses of Cost - Accounting Center lecturers at Israa University-Gaza compared to some other universities in Gaza towards classroom strategies, which are required to improve the teaching process of the Cost - Accounting Framework.

**Table 10**

| No | Question  | Vocab<br>No | Side           | M            | SD           | df | Cal.<br>value | P     | S or<br>NS |
|----|---|-------------|----------------|--------------|--------------|----|---------------|-------|------------|
| 1  | Enactment of norms and standards and educational goals, expectations and results.             | 10<br>30    | Israa<br>Other | 4.33<br>4.42 | 0.47<br>0.50 | 38 | -1.06         | 0.641 | S          |
| 2  | Implementation and control of established rules and procedures.                               | 10<br>30    | Israa<br>Other | 4.36<br>4.22 | 0.52<br>0.68 | 38 | 1.29          | 0.173 | NS         |
| 3  | Quietly responding to students' bad behavior to get their attention back.                     | 10<br>30    | Israa<br>Other | 4.38<br>4.55 | 0.53<br>0.50 | 38 | -1.75         | 0.962 | NS         |
| 4  | Arranging lecture classes in a way that supports the implementation of educational strategies | 10<br>30    | Israa<br>Other | 4.30<br>4.53 | 0.47<br>0.50 | 38 | -2.48         | 0.002 | S          |
| 5  | Being selective when punishing students with bad behavior.                                    | 10<br>30    | Israa<br>Other | 4.51<br>4.19 | 0.50<br>0.43 | 38 | 3.75          | 0.000 | S          |
| 6  | Provide stability to students before assessing their behaviour.                               | 10<br>30    | Israa<br>Other | 4.30<br>4.42 | 0.50<br>0.50 | 38 | -1.23         | 0.220 | S          |
| 7  | Ensuring health security  | 10          | Israa          | 4.35         | 0.55         | 38 | 1.018         | 0.021 | S          |

|    |   |          |                |              |              |    |        |       |    |
|----|---|----------|----------------|--------------|--------------|----|--------|-------|----|
|    | in the classroom on an ongoing basis.   | 30       | Other          | 4.25         | 0.47         |    |        |       |    |
| 8  | Develop adequate and simple procedures for compiling students' tasks and projects             | 10<br>30 | Israa<br>Other | 4.44<br>4.42 | 0.54<br>0.56 | 38 | 0.149  | 0.702 | NS |
| 9  | Show interest in the content of the training courses.   | 10<br>30 | Israa<br>Other | 4.40<br>4.48 | 0.53<br>0.53 | 38 | -0.862 | 0.595 | NS |
| 10 | Adopt a class management strategy in which collaborative learning is implemented.             | 10<br>30 | Israa<br>Other | 4.38<br>4.09 | 0.59<br>0.64 | 38 | 2.54   | 0.196 | NS |
| 11 | Being honest when praising or rewarding students.   | 10<br>30 | Israa<br>Other | 4.31<br>4.47 | 0.50<br>0.73 | 38 | -1.31  | 0.011 | S  |
| 12 | Focus more on positive behaviors  | 10<br>30 | Israa<br>Other | 4.35<br>4.56 | 0.52<br>0.50 | 38 | -2.32  | 0.525 | NS |
| 13 | In-class mobility to check students' follow-up  | 10<br>30 | Israa<br>Other | 4.31<br>4.27 | 0.31<br>0.70 | 38 | 0.384  | 0.009 | S  |
| 14 | Being decisive and effective when giving instructions.  | 10<br>30 | Israa<br>Other | 4.29<br>4.39 | 0.46<br>0.49 | 38 | -1.19  | 0.025 | S  |
| 15 | Talking directly to students and calling them by their names to courtesy of them.             | 10<br>30 | Israa<br>Other | 4.18<br>4.27 | 0.39<br>0.45 | 38 | 1.07   | 0.029 | NS |
| 16 | Ensuring that students have the necessary materials to study, such as books and exercises     | 10<br>30 | Israa<br>Other | 4.36<br>4.55 | 0.49<br>0.50 | 38 | -2.02  | 0.067 | NS |
| 17 | Recognize the talents, interests, strength, vulnerability and readiness of students to learn. | 10<br>30 | Israa<br>Other | 4.36<br>4.45 | 0.49<br>0.48 | 38 | -0.985 | 0.067 | NS |
| 18 | Taking into account   | 10       | Israa          | 4.43         | 0.50         | 38 | 2.49   | 0.345 | NS |

|  |    |       |      |      |    |       |       |    |  |
|--|----|-------|------|------|----|-------|-------|----|--|
| students being asked questions in a direct, simple and fair manner | 30 | Other | 4.13 | 0.63 |    |       |       |    |  |
| For overall group  | 10 | Israa | 4.38 | 0.07 | 38 | -2.72 | 0.940 | NS |  |
|  | 30 | Other | 4.41 | 0.07 |    |       |       |    |  |

P means the value of the Significant level of the two-party test ("t"), and the letter "S" refers to the Significant, while NS denotes the non-significant.

Table 10 on the (t) test for the fourth hypothesis shows that the Mean, Standard Deviation and degrees of freedom, and the probability value of P for the answers of University of Esra lecturers and other university lecturers to the classroom management classroom strategies to improve the teaching process of the cost accounting framework. The calculated value of (t) = -2.72 and degrees of freedom amounted to 38 degrees, and the probability P value was equal to = 0.940 and was greater than (0.05), so the H04 was accepted.

**H05:** There are no statistically significant differences between the average responses of Cost - Accounting Course lecturers at Israa University- Gaza compared to other universities in Gaza towards educational evaluation strategies, which are required to improve the teaching process of the Cost - Accounting Framework.

**Table 11**

| No | Question  | Vocab No | Side            | M            | SD           | df | Cal. value | P     | S or NS |
|----|---|----------|-----------------|--------------|--------------|----|------------|-------|---------|
| 1  | Use of the pre-test method to determine the amount of knowledge and skills of students. | 10<br>30 | Israa<br>Others | 4.22<br>4.22 | 0.42<br>0.42 | 38 | 0.988      | -0.01 | NS      |
| 2  | Use of open book strategy in exams.   | 10<br>30 | Israa<br>Others | 4.31<br>4.45 | 0.47<br>0.50 | 38 | 0.004      | -1.6  | S       |
| 3  | Use of oral evaluation strategy to enhance students' understanding                      | 10<br>30 | Israa<br>Others | 4.36<br>4.42 | 0.49<br>0.50 | 38 | 0.206      | -.604 | NS      |
| 4  | How much homework is given.   | 10<br>30 | Israa<br>Others | 4.42<br>4.42 | 0.53<br>0.53 | 38 | 0.783      | -0.52 | Ns      |
| 5  | The extent to which students are involved in the implementation of                      | 10<br>30 | Israa<br>Others | 4.45<br>4.53 | 0.50<br>0.50 | 38 | 0.760      | -0.83 | Ns      |

|    |   |          |                 |              |              |    |       |            |    |
|----|---|----------|-----------------|--------------|--------------|----|-------|------------|----|
|    | projects.   |          |                 |              |              |    |       |            |    |
| 6  | The extent to which evaluation presentations are used in both groups or individual.       | 10<br>30 | Israa<br>Others | 4.11<br>4.40 | 0.65<br>0.49 | 38 | 0.123 | -.301      | Ns |
| 7  | The extent to which self-assessment is used for students.                                 | 10<br>30 | Israa<br>Others | 4.73<br>4.44 | 0.54<br>0.34 | 38 | 0.348 | -<br>0.207 | Ns |
| 8  | The measurement of remembering among students through the preparation of periodic exams.  | 10<br>30 | Israa<br>Others | 4.66<br>4.65 | 0.44<br>0.45 | 38 | 0.345 | -0.47      | Ns |
| 9  | Preparing short online exams using modern instrument.                                     | 10<br>30 | Israa<br>Others | 4.71<br>4.66 | 0.49<br>0.61 | 38 | 0.507 | -<br>0.301 | Ns |
| 10 | The extent to which Excel and other graph programs are used to solve cost problems.       | 10<br>30 | Israa<br>Others | 4.80<br>4.55 | 0.50<br>0.55 | 38 | 0.000 | 3.69       | S  |
| 11 | The extent to which students use cost simulation programs.                                | 10<br>30 | Israa<br>Others | 4.55<br>4.61 | 0.43<br>0.44 | 38 | 0.897 | -0.44      | Ns |
| 12 | The extent to which examination management has performed its duties towards student cases | 10<br>30 | Israa<br>Others | 4.43<br>4.72 | 0.55<br>0.44 | 38 | 0.342 | 0.502      | Ns |
|    | For overall Group   | 10<br>30 | Israa<br>Others | 4.37<br>4.41 | 0.07<br>0.07 | 38 | 0.302 | 0.401      | NS |

Where P means the value of the Significant level of the two-party test ("t"), and the letter "S" refers to the Significant, while NS denotes the non-significant.

Table 11 for the Fifth Aesthetic Test, which is associated with the educational evaluation, shows that the calculated value of (t) is = -3.23, at freedom degrees 38, and the probability value of P = 0.401, which is greater than the semantic level (0.05). Therefore, H05 stated that there are no significant differences between Israa University- Gaza lecturers and other university lecturers in terms of educational evaluation has been accepted for the purpose of improving the teaching process of the cost accounting framework.

## 5. Discussion

The results of this study showed that the teaching process could be improved through educational planning strategies, which included the division of the curriculum into a work plan and plan modules according to the number of weeks in the particular classroom, the planning of the classroom and its division into distinct classes, the selection of appropriate and balanced learning strategies, the focus on the student and teacher, the selection of the correct educational contents, the identification of curricula, strategies to meet students' cost-accounting needs, the involvement of students in educational planning processes, the selection of learning activities, home planning, (Lawrence & Jesudoss, 2011), which argued that educational planning requires a lecturer that establishes a clear understanding of learning goals for both the lesson and the educational unit.

According to (McGrawhill, 2016), educational planning helps lecturers reflect on and integrate student information and available resources for education was also reinforced. Guga (2011) also asserts that in order to meet students' needs, cost accounting transcripts need to develop quality educational planning and use balanced, student-teacher-centred teaching curricula, introduce technology into cost accounting teaching to stimulate students and actively engage them in the teaching process. On educational resources such as providing a command cost tag, providing a sample of the occupancy card, providing a first form of a cost ledger, making ICT tools a prerequisite for teaching cost accounting. Showing how to calculate unit cost, marginal and total cost using electronic working papers, using interactive blackboard to increase the interaction of lecturers with students, and enriching students' understanding of abstract concepts by attracting attention, keeping and copying notes as e-mail annexes for students, using multiple accounting sites. The study showed that lecturers, regardless of their affiliation, agreed on educational resources. She agrees with a study

Owoeye and Olatunde Yara (2011) that educational resources is a strategic and vital factor in the delivery of education and help lecturers obtain seamless information and deliver successful education. The study also agreed with Rwehumbiza and Marinov (2016) that educational resources serves as channels between lecturer and student, which motivate students to take better care and learn, and same study agrees that educational resources attract students' attention and help them overcome boredom.

Eniayewu (2005) classified educational resources into (audio, video, audio & video), indicating that audio, video, audio and video resources such as CDs, cassettes, containers, video clips, etc., can help learners learn better. The third set of the questionnaire list included a set of strategies for improving the learning process of the cost-accounting framework. These strategies seek to focus on planned goals, use problem-based analysis, deliver learning activities associated with the planned lesson and review students whether they are following carefully. At the end of

each program, students' ideas are summarized in a coherent way, and students are allowed to apply what they have learned to solve problems during lectures, including planning a collective project strategy to stimulate students' interest and enhance their interaction when teaching costs, dividing the class into small groups of students and mandating them to develop alternative solutions to a problem that has been solved. This is consistent with Burney and Widener (2013) in that lecturers can use an educational strategy to learn ABC activities, analyse variation and make special decisions. Also, those Jelly workers agree on the basis of the basic product cost concepts strategy.

The study is also in line with (Krishnan et al., 2008), who emphasized that the use of a self-reflection approach to cost-accounting teaching would enhance teaching standards. The study also agreed with Daigle et al. (2007) on the possibility of using tests through transcripts, presentations, answer sessions, questions and discussions. The study also made clear the need to give encouraging responses such as nodding and smiling when necessary, show lecture rooms in a way that supports educational strategies, making eye contact, observing non-verbal responses from students to see whether they follow or not, allowing students to settle quietly before giving a lesson, attracting students' interest in the subject, understanding the power of the first day, that is, knowing that students are motivated and ready to attend lecturers who have good impressions in them.

Groups have also taken an interest in class management, agreeing with a study Andrus and Nieh (2012) that classroom management involves attracting students' interest in and highlighting the importance of the subject. Provide feedback and rewards to students who have made good contributions during the education delivery process. It also agreed with a study Bear (2014) that classroom management includes all activities that the lecturer must undertake in order to create an enabling learning environment.

The study showed the need of lecturers for university evaluation strategies to improve the teaching of cost accounting, use of pre-testing technology to determine the amount of knowledge and skills students possess, use of peer evaluation strategy to verify students' understanding of this area, use of open book task, use of oral evaluation method, activation of household tasks, use of group and individual evaluation presentations and reports to assess students' abilities and skills, establishment of question and answer group sessions to ensure that each student gives an answer for evaluation

The study also agrees with Snavely and Wright (2003) in case of the purpose of the education assessment is considered to ascertain whether the expected educational goals and competencies of a given educational unit have been achieved as planned. The study has quietly same results as a study of Garrison and Ehringhaus (2013), which stated that peer evaluation helps students to see themselves as sources of understanding and verification of excellent performance, as opposed to the standards established by them and their lecturers, and that one of the effective tools in this system is feedback.

## 5.1 Conclusion

The aim of the study was to identify strategies that would improve the learning process of the cost-accounting framework. The purpose of improving the performance of the cost accounting framework is to enrich knowledge and develop skills. The degree of achievement and academic performance of students in the cost accounting framework depends on the effectiveness of lecturers in selecting and using appropriate teaching methods and strategies. Looking at the results of the cost-accounting course at both the Israa University- Gaza and other universities over the past five years requires a diagnosis of the problem, on the one hand, and identification of appropriate strategies in 5 areas: educational planning; educational resources; improvement of the teaching process; classroom management; and educational evaluation. Studies have shown insufficient interest in technological change and its impact on the effectiveness and efficiency of the teaching process in general and on the cost-accounting framework in particular.

## 5.2 Recommendations

Based on the findings and conclusions of the study, a set of recommendations could be made as follows:

1. Cost Accounting Course lecturers at Palestinian universities must work to integrate the set of strategies associated with improving cost accounting education and learning. Appropriate attention should be given to training and personal research on how to develop and use accounting models and models for the use of electronic tables, modern software, and resources for development and communication.
2. Curriculum planners in the Ministry of Higher Education, universities and other professional bodies responsible for educational reforms and development of the use of the educational strategies outlined in this study must review the accounting programme.
3. Government officials should organize on-the-job workshops, seminars and training courses on how to use ICT education resources for accounting education.
4. Consolidate and support the effort between government agencies and the Ministry of Higher Education to provide adequate laboratories and technological resources.

The officials of the Accounting Union of Accountants and Auditors and the Accounting Society of Gaza should pay greater attention to the enormous developments in the cost accounting framework. In doing so, we call for the activation of a Palestinian certificate called "Certified Palestinian Cost Accountant."

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