

FACTORS INFLUENCING THE ACADEMIC PERFORMANCE OF FIRST YEAR ACCOUNTING STUDENTS IN NIGERIAN UNIVERSITIES

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ABSTRACT

The objective of the paper is to determine the factors affecting academic performance of first year accounting students in Nigeria. The population includes all year one full time and part-time accounting students in Nigerian universities. The sample size was made up of 97 accounting (full-time and part-time) students of the University of Benin, Benin City. The paper employed correlation and regression analyses to establish the relationship and association between students' entrance points, parents' social economic status, past school background and academic performance of first year accounting students in Nigeria. The findings revealed that there is a significant relationship between parents' social economic status, past school background and academic performance of first year accounting students. However, there was no significant relationship between the students' academic performance and their entry points. The paper concludes that parents' social economic status is important because parents provide high levels of psychological support for their children through the provision of enabling environments that encourage the development of skills necessary for success at school. Moreover, the location, ownership and academic and financial status of former schools influence the academic performance of first year accounting students. Therefore the paper recommends the need for government and the university management to put in place financial support for students from slow SES and plan tutorials to brush up students from disadvantaged past schools to enhance their academic performance.

Keywords: Academic performance, entry points, parents socio-economic status, school background

INTRODUCTION

The academic performance of accounting students remains a top priority for university educators, accounting profession and the business world (Alfan & Othman, 2005). Therefore, various researchers and the accounting professions, particularly in the developed countries, have tried to examine the factors affecting performance of accounting students at different levels (Mckenzie & Schweitzer, 2001; Byrne & Flood, 2008; Eskew & Faley, 1988; Farley & Ramsey, 1988; Considine & Zappala, 2002) The findings from these studies suggest that the knowledge of these factors could assist in

making admission and retention decisions, designing accounting curricula, improving students' counseling, and reducing the drop-out or failure rate among prospective accounting students. The factors investigated include: student factors, family factors, school factors and peer factors. Demographic factors such as: age, gender, geographical belongingness, ethnicity, marital status, socioeconomic status (SES), parents' education level, parents' profession, language, income and religious affiliations have also been found to affect student's performance. These factors influencing students' academic performance could be classified into academic

and non-academic factors. Academic factors include teaching methods, self-learning efforts and student previous results, while non-academic performance are those like health factors, personal factors, financial factors and environment factors like people and culture.

Measuring academic performance of students at the university level is not an easy task because the student's performance is a product of personal, demographic, environmental, socio-economic and psychological factors. Besides, the learner in the first year brings in an accumulation of assumptions, motives, intentions and previous knowledge that envelopes every teaching/learning situation and determines the course and quality of learning that takes place thereafter (Biggs,1996: 348).The failure to recognize the varied factors may retard the educational progress and lead to higher failure rates of the students. This may also create a chain effect by reducing throughput of good quality and results in unacceptable level of attritions.

Although a lot of researches have examined the factors affecting the academic performance of first year accounting students in various countries (Auyeung & Sands,1994,Mckenzie, & Schweitzer, 2001 Duff 2004, Byrne & Flood 2008, Du Plessis, Müller & Prinsloo 2005, Müller, Prinsloo& Du Plessis 2007, Rowlands,1988 and Van Rensburg, Penn & Haiden,1998, Eskew& Faley,1988; Farley & Ramsey,1988), there is research gap regarding the factors affect the academic performance of first year accounting students in Nigerian universities with regard to their mode of entry, parents' social-economic status and past school background.The paper contributes to existing literature by assisting stakeholders in the higher education sector especially the management of Nigerian universities and Nigerian Universities Commission (NUC) formulate policies and strategies to improve the academic performance of first year accounting students

in Nigerian universities. Moreover, the findings will help the University Admission Boards (UAB) to review its modes of admitting first accounting student in order to improve their academic performance.

The remainder of the paper is organized into four sections as follows. The immediate section provides an extensive literature review on the factors associated with student performance, theoretical framework and development of research hypotheses. Section three presents the methodology and model specification. Section four is the data analysis and the discussion of the results. The last section is the concluding remarks.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

As accounting issues become more complex in today's dynamic business environment, demands on higher education institutions in preparing qualified accounting graduates has become increasingly important (Potter & Johnson, 2006). Hence significant attention has been given in recent years to examining the factors affecting the academic performance of accounting students (Ayob & Selamat, 2011; Guney,2009; Byrne & Flood, 2008; Potter & Johnson, 2006; Duff, 2004; Gammie et al., 2003; Gracia& Jenkins, 2002; 2003; Koh & Koh,1999).These variables like gender (Duff, 2004), age (Guney, 2009), prior accounting knowledge (Koh & Koh, 1999) prior academic performance (Koh & Koh,1999), work experience, may have significant impacts on admission policies of accounting programmes at universities (Byrne & Flood, 2008; Koh and Koh,1999; Levy & Murray, 2005; Mckenzie & Schweitzer, 2001). Therefore, understanding the determinants of academic performance may minimize the likelihood of admitting students unsuitable for the accountancy programme and help to identify existing students who are at risk of academic failure and poor performances (Byrne & Flood, 2005; Gammie et al. 2003; Koh & Koh, 1999).

Factors influencing Academic Performance

Mode of Entry and academic performance

Prior researches have devoted much attention to examine impact of admission scores or points and prior academic achievements on students' academic performance. In fact, it was found that accounting students' high prior academic achievements or admission points were positively related to their future performance (Koh & Koh, 1999; Gammie, Jones, & Robertson-Millar, 2003; Duff, 2004; Byrne & Flood, 2008). The mode of entry may be as full-time or part-time students; or through direct entry, entrance examination or local examination like University Tertiary Matriculation Examination (UTME). These entry points have been linked to academic performance. For instance, Nyikahadzoi et al (nd) found that full-time students perform better than part-time students in four selected first year accounting courses at the University of Zimbabwe. However, students who work and in college part time have been found to perform better than their full-time counterparts (Light, 2001, Nonis & Wright, 2003). If the entry requirement to study accounting and its related programmes is faulty, it may lead to poor performance of students in introductory accounting (Uyar & Gungormus, 2011).

Parent social economic status and academic performance

Social economic status (SES) is a person's overall social position to which attainments in both the social and economic domain contribute. Parents' social economic status (parents' education, income and occupation) has been found to affect academic performance of students (Considine & Zappala, 2002). Students from high social economic backgrounds perform better than their counterparts from low social economic backgrounds (Dills, 2006). Researches indicate

that children from low-SES households and communities develop academic skills more slowly compared to children from higher SES groups and have lower academic progress (Cook & Evans, 2000; Eamon, 2005).

The educational attainments of parent or guardian have significant relationship with the academic achievement of their children. In fact, the higher the parent or guardian's educational achievement, the higher the academic achievement of their wards. Family income has a profound influence on the educational opportunities available to adolescents and on their chances of educational success (Escarce, 2003). However, Pedrosa, Dachs, Maia, Andrade and Carvalho (2006) in their phenomenal educational resilience found that undergraduate students in Brazilian Universities from disadvantaged socioeconomic and educational homes perform relatively better than those coming from higher socioeconomic and educational strata.

Past school background and academic performance

The school background such as the location of the former school (urban or rural); ownership of former school (public or private), academic status of the former school and financial status of the former school has been linked to the academic performance of students (Kyoshaba, 2009). The type of school a child attends influences his educational outcomes and academic performances. Similarly, the students from high-class schools are found to also perform well (Considine & Zappala, 2002; Kwesiga, 2002; Sentamu, 2003). Kwesiga (2002) agrees that school has an effect on the academic performance of students but argued that school facilities determine the quality of the school, which in turn influences the achievements and attainment of its pupils.

Sentamu (2003) argues that schools influence learning in the way content is

organized and in the teaching, learning and assessment procedures. Felder, Mohr, Dietz and Ward (1994) found that the urban students outperformed rural students and they continued to perform better in chemical engineering courses in subsequent semesters. They concluded that urban students enjoy greater success than rural students. They also found that in every measure of scholastic aptitude examined, urban students surpassed rural students. However, Lee and McIntire (2001) found no significant difference between the performance of students from rural and urban schools. In their study on inter-state variations in rural student achievement and schooling conditions, they observed that given that many rural students are poor and attend schools where instructional resources and course offerings are limited, the level of their academic performance relative to their urban counterparts is encouraging. They found that in some states, rural students scored higher than their urban counterparts.

Theoretical Framework

The theoretical framework is the system's input-output theory. Koontz and Weihrich (1988) postulates that an organized enterprise does not exist in a vacuum; it is dependent on its environment where it receives inputs from the environment and transforms them into outputs. Based on the theory, the students are the inputs that are admitted into the university with different mode of entries, from different parents' social economic backgrounds and various past school backgrounds. When they get into the university system, the students are transformed through the process of teaching and learning and the students' output is reflected through their academic performance (Kyoshaba, 2009). It is expected that the students' parents' socio-economic status, entry points and past school background

would significantly affect the academic performance of first year accounting students.

Research hypotheses

Based on the review of literature, the following hypotheses are stated:

- i. Student's entry point is significantly associated with academic performance of first year accounting students
- ii. Parents' socio-economic status is significantly associated with academic performance of first year accounting students
- iii. Students' past school background is significantly associated with academic performance of first year accounting students

METHODOLOGY

The population involves full time and part-time undergraduate students of accounting department in Nigeria Universities in the 2013/2014 session. The sampling elements were first year undergraduates pursuing accounting degree programme in the University of Benin, City. The research design was the survey method which is the main source of data collection in prior researches (Sarantakos, 1997). A total of one hundred and fifty (150) copies of questionnaire were distributed to the respondents based on the convenient sampling method. However, ninety-seven (97) copies of the questionnaire representing a response rate of 64.5% were returned and used in the analysis. The adopted questionnaire was based on Kyoshaba (2009). The questionnaire was divided into two parts. The first part comprised characteristics of the respondents such as gender, age. The questionnaire was validated by two experts. The questionnaire items were tested using Cronbach Alpha and it gave a reliability figure of 78% which is above the recommended reliability of 70%.

Model specification

Following Uyar and Güngörmüş (2011), the adopted model is specified as

$$\text{Academic performance} = \alpha + \beta_1 \text{Entrypoints} + \beta_2 \text{Social Economic Status} + \beta_3 \text{Past School background} \quad (1)$$

Econometrically, we can write equation (1) as:

$$\text{ACADP} = \alpha + \beta_1 \text{ENTRY} + \beta_2 \text{SES} + \beta_3 \text{PSB} + e \quad (2)$$

α = intercept, $\beta_1 < 0$, $\beta_2 > 0$, $\beta_3 > 0$

Where ACADP (academic performance) was proxy by the grade point average (GPA) in the first year, ENTRY (entry points) represents mode of entry into the university such as university tertiary matriculation examination (UTME), entrance examination or direct entry; SES (social economic status) represents the income, education, occupation of respondent's parents; and PSB (past school background) include school type, academic status and financial status. For purposes of testing the hypotheses, all the items for ENTRY, SES and PSB are aggregated

Based on prior studies such as Uyar and Güngörmüş (2011), the correlation and regression analyses were utilized to find out the determinants of academic performance of first year accounting students. The Pearson product-moment correlation coefficient (r) was used to compute the relationship between entry points, parents' social economic status, school background and academic performance while the Ordinary Least Square (OLS) regression analysis was used to compute the association between the

multiple constructs and the academic performance of first year accounting students.

Data Analysis

Descriptive statistics

Table 4.1 shows that 51% (53) of the respondents were males while 47% (46) of the respondents were females. With regard to age, 34% (33) of the respondents were less than 20, 49.5 % (48) of the respondents were between 21-25 years, 13.4% (13) were between 26-30 years and 5.3% and (3) were between 31-35 years. Moreover, 84.2% (80) are single while 15.8% (15) are married. Based on the programme type 67.7% (65) were full-time students while 32.3% (31) were part-time students. For the level/year of study, 18.6% (18) were 200level students, 25.8% (25) were 300level students, 36.1% (35) were 400level and 19.6% (19) were 500level students. With respect to mode of entry, 64.9% (63) entered using UTME, 27% (27.8) entered using part-time entrance examination and 7.2% (7) entered through direct entry.

Table 4.1. Demographics of Respondents

Category	Responses	%	Mean	Std Dev
Gender:			1.47	0.502
Male	51	53		
Female	46	47		
Total	97	100		
Age (Years)			1.856	0.764
< 20	33	34		
21-25	48	49.5		
26-30	13	13.4		
31-35	3	3.1		
Marital Status			1.156	0.367

Single	80	84.2		
Married	15	15.8		
Programme			1.323	0.470
Full –time	65	67.7		
Part-time	31	32.3		
Year of Study			2.567	1.009
200level /year 2)	18	18.6		
300level /year 3)	25	25.8		
400 level /year 4)	35	36.1		
Year 5	19	19.6		
Mode of Entry			1.423	0.626
UTME	63	64.9		
Part-time/Entrance	27	27.8		
Direct Entry	7	7.2		

Field survey (2014)

Parents' Socio-economic status (education, income and occupation) and Former school background and academic performance

From Table 4.2, the father's education reveals 19.6% (18) of the respondents' fathers had secondary school certificate holders, 32.5% (30) had diploma holders while 47.8% (44) were degree holders. The mothers' educational qualification shows that 30.6% (22) are Secondary School certificate holders, 36.1% (26) are Diploma holders while 33.3% (24) are Degree holders. On the average, the parents are diploma holders with a mean of 2.283 and 2.03. Again the father's income shows 27.5% (25) are low income earners, 38.5% (35) are average income earners while only 34.1% (31) are high income earners. This compares to the mothers' income levels where 35.7% (25) are low income earners, 40% (28) are average income earners while 24.3% (17) are high income earners. The

occupation of the fathers reveals 15.2% (14) are peasants, 32.6% (30) have blue collar jobs while 52.2% (48) have white collar jobs. For the mothers, 25.4% (17) are peasants, 41.8% (28) have blue collar jobs while 32.8% (22) have white collar jobs. The location of schools shows 62.11% (59) was in the urban areas while 37.90% (36) were in the rural areas. In terms of former school financial standings, 52.7% (49) agree that their former schools were of high financial standing whereas 47.3% (44) indicated otherwise. For the former school academic status, 26.8% (25) disagree that their former schools had a high academic status whereas 73.2% (70) agree that their former schools had a high academic status. For school type, 55.4% (51) attended public schools while 44.6% (42) attended private schools. The average academic performance in terms of the GPA was 3.425

Table 4.2. Parents socio-economic status, former school background and Academic performance

	Response	Percentage (%)	Mean	Standard Deviation
Fathers' Level of Education			2.283	0.775
Low (SSCE and below)	18	19.6		
Medium (Diploma)	30	32.5		
High (Degree and above)	44	47.8		
Mothers' Level of Education			2.03	0.804
Low(SSCE and below)	22	30.6		

Medium (Diploma)	26	36.1		
High (Degree and above)	24	33.3		
Fathers' Level of Income			2.066	0.786
Low (Below N500,000)	25	27.5		
Medium (N500,000 to N1000,000)	35	38.5		
High (Above N1,000,000)	31	34.1		
Mothers' Level of Income			1.89	0.77
Low(Below N500,000)	25	35.7		
Medium(N500,000 to N1000,000)	28	40		
High(Above N1,000,000)	17	24.3		
Fathers' Occupation			2.37	0.737
Low (Peasants)	14	15.2		
Medium (Blue collar job)	30	32.6		
High (White collar job)	48	52.2		
Mothers' Occupation			2.075	0.765
Low (Peasant)	17	25.4		
Medium (Blue collar job)	28	41.8		
High (White collar job)	22	32.8		
Former School Location			2.63	0.923
Urban Areas	59	62.11		
Rural Areas	36	37.90		
Former School Type			2.61	1.06
Public	51	55.4		
Private	42	44.6		
Former School Financial Standing			2.548	0.95
High	49	52.7		
Low	44	47.3		
Former School Academic Status			2.892	0.803
High	70	73.2		
Low	25	26.8		
Academic Performance (GPA)			3.425	0.705

Field survey (2014)

4.3. Correlation analysis

In Table 4.3, the Pearson Product Moment Correlation results show that PSB and SES are significantly correlated with the academic performance of first accounting students. The results indicate a positive relationship between

past school background and parents' social economic status with the academic performance of first year accounting students in Nigeria. The significant correlation for SES and PSB supports Kyoshiba (2009) and, Considine and Zappala (2002).

Table 4.3. Correlation matrix

	ACADP	PSB	ENTRY	SES
ACADP	1.000			
PSB	0.440 *** (0.000)	1.000		
ENTRY	0.082 (0.389)	0.052 (0.682)	1.000	
SES	0.176 * (0.076)	0.009 (0.948)	0.108 (0.279)	1.000

***Significant at 1%, 5% and 10% respectively

4.4. Regression Results

The regression results in Table 4.4 show that past school background (PSB) and socio economic status (SES) have significant impact

on the academic performance of first year accounting students while entry point has no significant influence on the academic performance of first year accounting students

Table 4.4: OLS Regression results

Dependent variable (ACADP)	Unstandardized Coefficients		Standardized Coefficients	t-value	Sig.
	B	Std. Error	Beta		
(Constant)	2.190	0.368		5.947	0.000
PSB	0.947	0.232	0.461	4.084	0.000
SES	0.255	0.104	0.278	2.454	0.017
ENTRY	0.056	0.114	0.056	0.491	0.626

$R = 0.535$, $R^2 = 0.287$ $R^2=0.249$, $F= 7.505$ ($p=0,000$)

4.5. Discussion of findings and test of hypotheses

The first hypothesis states that there is a positive relationship between entry points and academic performance of undergraduate students. The correlation analysis shows an insignificant positive relationship between entrance points and academic performance. Entry point has a correlation co-efficient of 0.082. Moreover, the regression result reveals that entry point score is insignificantly associated with the academic performance of first year accounting students. This implies that entry points have no significant impact on the academic performance of first year accounting students. The finding supports Geizer and Santelices (2007) who argued that standardized admission tests reflect the student's performance in a single three hours

sitting and do not predict future performance of university students. Therefore, hypothesis one is rejected.

With regard to the second hypothesis states that there is a positive relationship between parents' socio-economic status and academic performance of first year accounting students, the OLS result shows revealed that parents' social economic status is significant and positively affect the academic performance of first undergraduate students. Given that the regression coefficient of PSB (0.461) is significant at 1% ($t=4.048$ $p=0.000$), therefore hypothesis two is accepted. The findings indicate that the higher a parents' social economic status, the higher the academic performance of the first year

accounting student. The result agrees with Considine and Zappala (2002), Hansen and Mastekaasa (2003) and Kyoshiba(2009) who found that families where the parents are advantaged socially, educationally and economically foster a higher level of achievement in their children. But the finding disagrees with Pedrosa et al (2006) who found that students from disadvantaged socio-economic and educational homes perform relatively better than those from higher socio-economic and educational strata.

The third hypothesis states that there is a positive relationship between past school background and academic performance of first year accounting students. This regression result revealed that there is a significant relationship between former school background and academic performance of first year accounting students ($t=2.454$, $p=0.017$). This indicates that the type of former school the student attended has positive effect on the academic performance of first year accounting students. Thus hypothesis three is accepted. The positive association between past school background and academic performance of first year accounting students supports Considine and Zappala (2002), Kwesiga (2002), Sentamu (2003) and Kyoshiba (2009) that former school attended by the student is positively related to the academic performance of accounting students. The result is also consistent with Felder, Mohr, Dietz and Ward (1994) and Considine and Zappala (2002) findings that urban students enjoy greater success than rural students. On the other hand, the result disagrees with Lee and McIntire (2001) who reported no significant difference between performance of rural students and urban students and with Sampson (2004) and Sutton and Galloway (2000) who found that there is no difference between the academic performance of private and public schools.

CONCLUSION AND RECOMMENDATIONS

Conclusions

This paper examines the factors influencing the academic performance of first year accounting students in Nigeria such as: that past school background (PSB) and parents' socio-economic status (SES) are the major factors influencing the academic performance of first year accounting students in Nigeria. The findings were: (1) There is no significant positive association between entry points and the academic performance of first year accounting students in Nigeria. (2) There is a significant positive association between parents' socio-economic status and the academic performance of first year accounting students in Nigeria. (3) There is a significant positive association between past school background and the academic performance of first year accounting students in Nigeria.

Recommendations

Based on the findings, the following recommendations are put forward. First, entrance examination should still be used as a selection criterion but since it has no significant relationship with academic performance of first year accounting students, it should be ignored as an important criterion in the academic performance of students. Stakeholders in the education system should be aware that student's entry should not determine the general academic performance of first year accounting students. Moreover, university admissions boards should not only focus on the academic performance of applicants but also obtain information on the parents' social economic status since there is a significant positive relationship on the academic performance of first year accounting students. Parents and sponsor may be required to forward bank statement of their financial capability, in addition to the guarantor's letter, as done in some university overseas as part of

the clearance requirements of the university admission boards. Nevertheless, the university should devise means to support students from low social economic backgrounds through students' support system and the work-study programme whereby they are identified and assisted with financial aids or student's loan. Former school background is important in determining academic performance; therefore the universities should keep data of where their students come from and could try to develop a link with the schools where their most disciplined and excelling students come from so that more students are admitted from these schools.

Suggestions for Further Research

In order to better understand the systems' theory input-output model, there is need to extend the study by investigating the roles management and other staffs (professors) play in the academic performance of first year accounting students in the university. There is also need to examine the significant effect of poor facilities, academic materials, and students' psychological problems such as inferiority complex, family problems and their effect on the academic performance of first year accounting students.

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