

# Institutional Factors Influencing the Academic Performance of Students in Principles of Accounting

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## Keywords

Institutional factors students performance, principles of accounting/finance programme, economics development studies programme

*This study examined the institutional factors influencing academic performance of students in principles of accounting. This was achieved through a review of extent theoretical and empirical literature and analysis of research questions. In order to generate the necessary data for the study, questionnaire designed in 5 point Likert-scale was administered on seventy-one (71) first year students of Accounting/Finance and Economics/Development studies of the Federal University Otuoke during the 2013/2014 academic session. The data generated for the study were analysed using Pearson Product Moment Coefficient of Correlation. Our findings revealed that the institutional factors affecting students' achievement in principles of accounting in Nigerian universities are class size, entry requirement, access to functional library, semester duration, contact hours, and curriculum contents. It was therefore recommended that - principles of accounting curriculum should be redesigned to meet the specific needs of each programme; principles of accounting should be taught in small class size to enable the instructor have a close contact with the student; clashed programme whereby a twelve-week semester is collapsed into eight weeks or less should be avoided; a minimum of two contact hours should be designated for each class in principles of accounting; knowledge of book-keeping/accounts or commerce at the secondary school level with a minimum pass grade should be part of the requirements for gaining admission into programmes where principles of accounting is being offered; the National Universities Commission (NUC) in Nigeria should carryout inspection of facilities in universities' library to ensure that there is functional e-library and availability of modern and contemporary textbooks in principles of accounting.*

## 1. Introduction

The Benchmark Minimum Academic Standard (BMAS) initiated by the National Universities Commission of Nigeria in 2001 mandated all students seeking for a bachelor degree in Accounting, Banking and Finance, Business Administration, Economics, Management, Marketing, Office Administration and other related programmes in Nigerian universities, to register and pass Principles of Accounting commonly designated as ACT 101 and ACT 102. It is equally true that most of these students do not have secondary school background in Accounting unlike Mathematics, Economics, "English, Government and the likes, and therefore they tend to have a negative attitude at the very beginning of the course at the university and assume that accounting is a very difficult course. Atieh (1997) shows that the Saudi Arabian

students have a negative attitude toward accounting, considering it a difficult subject. This is usually manifested by their poor performance and high rate of failure in Principles of accounting. Supporting the above, Osoghe (2010) reported that non-accounting students of Business Administration in Al-Labal University wrote to the university administration to exclude accounting courses from their curriculum. They asked a question "why is engineering and medicine not a foundation and compulsory course for all engineering and medical science student in the university"? This further demonstrates high level of hatred the students have for accounting.

Since Principles of Accounting has come to stay for a variety of majors in Nigerian universities, determining the factors that affect students' performance in the course becomes a necessity. This is because students' achievement in universities is a concern for employers, who seek for quality manpower among the university graduates, and therefore universities that produce better employees for the labour market are highly respected and they draw public patronage. It must be understood that the academic achievement of students in any discipline of that matter is a function of many factors. According to Weinstein (1999), some of these factors are students'-related, some are teacher-related, and some are institutional-related.

Previous research work on students' success factors in accounting, such as Tailab (2013), Uyor and Gungornus (2011) and Adeleke, Binyuomote and Adoyinka (2013), examined the two extreme factors (students-related and teachers-related) with little or no consideration given to the factor that brings the symbolism between teachers and students (institutional factors). More so, although the high rate of students' failure in introductory accounting in Nigerian universities is clearly observable, to the best of our knowledge, there are scanty empirical studies in Nigerian that have examined factors responsible for this poor students' achievement. In order to close these existing gaps, this study is therefore aimed at investigating the institutional factors and the effect on academic performance of students in Principles of Accounting in Nigerian universities.

## 2. Literature Review

Accounting is a systematic process of communicating business transactions and events to interested parties. It is often times described as the language of business because it provides financial information which is vital to the economic decisions that have to be made by household, firms, and government. It is a social instrument and a device that enabled humans to better comprehend and control the world of business. In view of its significance in the world of business the need arises for business managers and owners to have good knowledge of accounting, hence the introduction of accounting courses in Business administration programmes of tertiary institutions. Ingram (1998) commented that the primary objective for an introductory accounting course should be for students to be able to analyse, interpret accounting information. But it has been observed globally that most students taking introductory accounting course are not able to effectively analyse and interpret accounting information for economic decision making. This has been attributed to several factors including the institutional factors.

Beets and Lobingier (2001) examined the comparative effectiveness of three pedagogical techniques (use of blackboard, use of an overhead projector and use of computer-projected

software). The results of the study provided an evidence of overall differences in students learning among the three methods. Yount (2004) reported that utilization of PowerPoint slides by a lecturer made attendance in class suffer. Nouri and Shahid (2008) indicated that students have a significant understanding when an instructor uses a PowerPoint section of an Accounting Principles II despite the fact that they stated no important variations on entertainment among the PowerPoint and traditional sections of the course. Basile and D' Aquilo (2002) surveyed 128 accounting students who were exposed to either computer-mediated instruction using course management software (WehCAT) or to any traditional instructional method. The result shows that students who used the computer more frequently reported more positive attitudes about course delivery methods in general and about specific course management software applications.

Class size in the teaching and learning of Principles of accounting has been identified as a factor influencing students' performance

Hill (1998) investigated the effect of large sections on accounting students' performance and perception in introductory accounting using a research design which controlled instructor mode of instruction, examination content and university setting. An ANCOVA model of the study showed that students in large classed outperformed students in small classes when other explanatory variables (attendance, GPA) were considered. But Ingram (1998) had a different result on the relationship between class size and academic achievement of students in introductory accounting. The study revealed that students reported that class size was too large for the subject material. The students in large classes attended fewer class sessions which impacted negatively on their learning outcomes and performance.

The entry requirements for students of accounting and its related programmes in universities have a direct bearing on students' achievement in accounting courses. Doran, Bouillon and Smith (1991) reported that students with previous knowledge of book-keeping in secondary school tend to perform well in Principles of Accounting at the university level. 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 and Gungormus, 2011).

Access to functional library with e-facilities and modern textbooks on introductory accounting has been identified as a key success factor for students. Tailab (2013) reported that students in Al-Gharbi University found principles of accounting courses difficult because of non-availability of modern textbooks and access to functional library.

As far as exams are concerned, Potter and Lawler (1968) showed that there were some factors such as effort; abilities and traits impacted on a student's examination score. Reed and Hoiley (1999) scrutinized the influence of the schedule of final examination in a student's academic achievement. They pointed out as a conclusion that students of introductory accounting faced determination in examination performance as both the exam week and the exam day progressed. Additionally, Elikai and Baker (1988) indicated if the quizzes are worth a significant part of a course grade, it can enhance students' performance in accounting. Similarly, Almer, Jones, and Moeckel (1998), stated that a student's score in introductory accounting based on essay quizzes was higher than one-minute paper quizzes. Likewise, Brink (2013) showed that

utilizing both pre- and post-lecture quizzes can lead to improved student preparation, increased student participation during class discussions, more effective use of lecture time, and significant enhancement in students' academic achievements on Intermediate Accounting II subsequent examinations.

Some studies scrutinized the relationship between foreign language (e.g., English) in accounting education and student performance, such as Ayers and Peters (1977) who confirmed that the academic success can be positively influenced by the English language proficiency. However, Jochems (1991) reported that the performance could have been low if the foreign language has been taken a place in education.

The length of a semester plays a role on student learning and performance. Austin and Gustifson (2006) found that students who took intensive courses had higher grades than those who took traditional sixteen-week semester classes. They wondered whether this difference was due to student effort or because of the structure of summer courses. Likewise, the average number of credit hours has been analyzed by Sayel and Quraan (1994) who pointed out that performance in both Principles of Accounting 101 and 102 have been negatively affected by the number of credit hours in each course. This relationship -the number of credit hours and the performance - was significant in Accounting 101, but not in Accounting 102.

In addition to the contributions of these researchers, some business schools have also been addressing the performance of accounting education. Until 1995, the courses of principles of accounting at Al-Jabal Al-Gharbi University were taught in small lecture sections ranging from 25 to 35 students; both were three credit hour courses that meet once a week. So, the College conducted survey to measure students' perception regarding meeting three hours each week. The survey was distributed by hand to a poll sample group of students. At the end of a lecture, the selected set of students brought the completed versions back to an instructor. The survey collected primary data from the spring 1993 classes of advanced accounting and non-accounting major. The total number enrolled in these courses was approximately 1200 students, and the random sample was 30%. This was a preliminary study with the purpose of improving students' quality of education, their perception about their education, and to address their concerns Tailab, 2013). It was by Osogbe (2010) that if the lecture duration is less than two hours in principles of accounting class, the learning outcome may be defeated.

As the business education and economic development, Kilani (2000) examined the role of the Libyan educational system and how it could help improve Libyan economic and social developments. He pointed out that business education programs should focus on curriculum and lectures in order to develop the critical skills of students. Also, Al-Daly (2003) attempted to identify the key role of the Libyan business education program to enhance student performance in undergraduate accounting courses by emphasizing a significant correlation between the curriculum and the academic students' achievement. Al-Hanon (2004) pointed out that there is no compatibility between the accounting curriculum and the needs of the Libyan environment. This is the same finding that Shareia (2010) found when he pointed out that the accounting profession in Libya experiences educational and legal challenges if it is to achieve its potential in helping the country reach its economic goals.

Nigeria is an agrarian economy with a boom in crude oil production and potentials in tourism. But the present accounting curriculum in Nigerian universities is best suited for manufacturing economy. Its lack of relevance for the socio-economic development of Nigeria is without doubt. For instance introductory accounting for tourism and hospitality or agricultural economics has the same curriculum with that of business administration programme. This clearly buttress the fact that the curriculum is faulty thereby affecting students performance, Okafor (2009) identified two major limitations evident in the current accounting degree curriculum of most Nigerian Universities. These are insufficient exposure to Information and Communication Technology (ICT) courses, and lack of exposure to practical work experience. Osogbe (2010) also revealed that students of non-accounting major show negative attitude towards introductory accounting course due to irrelevance of the accounting curriculum to their area of specialization.

### 3. Methodology

The population of this study consists of 100 level students of Accounting/Finance programme and Economics/Development studies programme of the Federal University Otuoke during the 2013/2014 academic session. Records available to the researchers from the university registry revealed a total of 34 students in Accounting/Finance programme and 39 students in Economics/Development studies programme resulting to a grand total of 73 students. In measuring the independent variable of the study, a questionnaire designed in 5-Point Likert-scale was administered on the students after their examination in Introduction to Financial Accounting I while the grade obtained by students in Introduction to Financial Accounting I ranging from A, B, C, D and F was used as a measure of student's performance. Although 73 students enrolled for the Introduction to Financial Accounting I, 2 students were absent in the examinations and this reduces the population size to 71.

The data generated for the study were analysed with the Pearson Product Moment Coefficient of Correlation. These were computed with the aid of the statistical Package for Social Sciences (SPSS) version 17.

The model specification for this study is as given below:

$$\text{LogSUP} = f[\alpha_0 \log, + \beta_1 \log \text{INS} + \beta_2 \log \text{CAS} + \beta_3 \log \text{ENR} + \beta_4 \log \text{LIF} + \beta_5 \log \text{ESS} + \beta_6 \log \text{SED} + \beta_7 \log \text{COH} + \beta_8 \log \text{CUC} + \dots + \mu_i]$$

Where:

SUP	=	Students' Performance
INS	=	Instructional Materials/aids
CAS	=	Class size/population
ENR	=	Entry requirements
LIF	=	Library facilities
ESS	=	Examination structure/schedule
SED	=	Semester Duration
COH	=	Contact Hours
CUC	=	Curriculum contents



$\alpha_0$	=	Regression constant
$\beta_1 - \beta_8$	=	Regression coefficient
$\mu I$	=	Stochastic term

#### 4. Data Analysis and Results

The review of literature revealed several institutional factors affecting the academic performance of students in accounting courses generally and introductory accounting in particular. These factors are instructional materials/aids, class size/population, entry requirement, library facilities, examination structure/schedule, semester duration, contact hours and curriculum contents. This section of the study therefore identifies and analyses the effect of these factors on the academic performance of students in principles of Accounting as shown in the table below.

		SUP	INS	CAS	ENR	LIF	ESS	SED	COH	CUC
SUP	Pearson Correlation	1	.114	-.635	.676	.88	.377	.521	.503	.791
	Sig. (2-tailed)		.075	.045	.043	.041	.062	.051	.050	.047
	N	5	5	5	5	5	5	5	5	5
INS	Pearson Correlation	.114	1	.250	.243	.307	.029	.086	.132	.015
	Sig. (2-tailed)	.075		.084	.064	.056	.068	.064	.092	.081
	N	5	5	5	5	5	5	5	5	5
CAS	Pearson Correlation	-.635	.250	1	.997	.992	.963	.974	.989	.914
	Sig. (2-tailed)	.045	.084		.000	.001	.009	.005	.001	.030
	N	5	5	5	5	5	5	5	5	5
ENR	Pearson Correlation	.676	.243	.997	1	.995	.972	.979	.993	.929
	Sig. (2-tailed)	.043	.064	.000		.000	.006	.004	.001	.023
	N	5	5	5	5	5	5	5	5	5
LIF	Pearson Correlation	.88	.307	.992	.995	1	.959	.973	.983	.926
	Sig. (2-tailed)	.041	.056	.001	.000		.010	.005	.003	.024
	N	5	5	5	5	5	5	5	5	5
ESS	Pearson Correlation	.377	.029	.963	.972	.959	1	.995	.992	.982
	Sig. (2-tailed)	.062	.068	.009	.006	.010		.000	.001	.003
	N	5	5	5	5	5	5	5	5	5

SED	Pearson Correlation	.521	.086	.974	.979	.973	.995	1	.994	.980
	Sig. (2-tailed)	.051	.064	.005	.004	.005	.000		.001	.003
	N	5	5	5	5	5	5	5	5	5
COH	Pearson Correlation	.503	.132	.989	.993	.983	.992	.994	1	.959
	Sig. (2-tailed)	.050	.092	.001	.001	.003	.001	.001		.010
	N	5	5	5	5	5	5	5	5	5
CUC	Pearson Correlation	.791	.015	.914	.929	.926	.982	.980	.959	1
	Sig. (2-tailed)	.047	.081	.030	.023	.024	.003	.003	.010	
	N	5	5	5	5	5	5	5	5	5

**Table 1: Instructional factors and academic performance of students in principles of accounting.**  
SOURCE: SPSS Version 17 Window Output

With due consideration of the data presented in the table above, the following discussion are made.

- (1) It was observed that the relationship between students' performance in principles of accounting and instructional materials/aids revealed a correlation coefficient of 0.114 with a probability value of 0.075, which indicates insignificant relationship. This result agrees with Beets and Lobingier (2001) and Young (2004) but fails to agree with Nouri and Shahid (2008), and Basile and D'Aquila (2002) on the relationship between instructional materials/aids and the performance of students in principles of accounting.
- (2) We gathered in this study that class size/population has a negative significant effect on students' performance in principles of accounting as it reveals a correlation coefficient of -0.635 with a probability value of 0.045. This result is in agreement with Ingram (1998) who reported that the larger the class size in introductory accounting course, the poorer the performance of students.
- (3) Regarding the relationship between entry requirements and students' performance in principles of accounting, the study which indicates 0.673 and 0.043 for correlation coefficient and probability value respectively suggests a significant relationship between the variables. This finding is in concordance with Doran et al (1991), and Uyar and Gungormus (2011). The authorities reported that faulty entry requirement negatively influence the performance of students in principles of accounting.
- (4) It was also gathered in this study that library facilities has a very significant relationship with students' performance in principles of accounting as it reveals a correlation coefficient of 0.88 with a probability value of 0.047. Tailab (2013) supported this result where it was reported that students in Al-Gharbi university found principles of accounting courses difficult because of non-availability of modern textbooks and access to functional library.

- (5) It was equally observed from this study that examination structure and schedule has no significant effect on students' performance in principles of accounting as the analysis showed a correlation coefficient of 0.377 with a probability value of 0.062. This finding seems to disagree with previous studies. Such as Reed and Holley (1989), Elikai and Baker (1988), Jones and Moeckel (1998), and Brink (2013). These authorities in their various researches claimed that examination that is well structured and scheduled enhances students' achievement in principles of accounting.
- (6) In this study, the association between semester duration and students' performance in principles of accounting (0.52 and 0.051) appears to be positive and significant. The longer the duration, the better the performance of students. Sayel and Quraan (1994) lend support to this finding, but the result fails to agree with Austin and Gustafson (2006) who reported that students who took intensive courses had higher grades than those who took traditional sixteen weeks semester classes.
- (7) Furthermore, this study shows that the relationship between contact hours and students' performance in principles of accounting also appears to be positive and significant although the relationship seems to be taking a middle course. A correlation coefficient of 0.503 and a probability value of 0.050 was reported. Osogbe (2010) lend support to this finding as he asserted that if lecture duration is less than two hours in principles of accounting class, learning outcome may be defeated.
- (8) Finally, it was also gathered that the relationship between accounting curriculum contents and students' performance revealed a correlation coefficient of 0.791 and a probability value of 0.047 which suggests a significant relationship. This is in agreement with Osogbe (2010) who reported that students of non-accounting major show negative attitude towards introductory accounting courses due to irrelevance of the accounting curriculum to their area of specialization.

## 5. Conclusion and Recommendations

Since introductory accounting is a core course in the curricula of Economics and Business Administration programmes involving accounting and non-accounting major in Nigerian universities, it's been taught to students enrolled in those programmes. However, most students take this course because it is a requirement to complete their degree, but do not feel comfortable taking this course. Majority of the students tend to show negative attitude towards the course with the assumption that it is difficult, thereby affecting their achievement negatively. Several factors are responsible for the poor achievement of students in principles of accounting. A review of related literature indicated instructional materials/aids, class size and population entry requirement, library facilities, examination structure/schedule, semester duration, contact hours, and curriculum contents.

In this study, it was however, discovered that the key success factors for students achievement in principles of accounting in Nigerian universities are small class size, proper entry requirements, access to functional library facilities, traditional semester duration and not clashed programme reasonable contact hours and the curriculum contents. It was observed in



this study that the use of instructional materials/aids and examination structure/schedule do not significantly influence the performance of students in principles of accounting.

Based on the above, the following recommendations are made –

- (i) Principles of accounting curriculum should be redesigned to meet the specific needs of each programme.
- (ii) Principles of accounting should be taught in small class size to enable the instructor have a close contact with the student.
- (iii) Clashed programme whereby a twelve-week semester is collapsed into eight weeks or less should be avoided.
- (iv) A minimum of two contact hours should be designated for each class in principles of accounting.
- (v) knowledge of book-keeping/accounts or commerce at the secondary school level with a minimum pass grade should be part of the requirements for gaining admission into programmes where principles of accounting is being offered.
- (vi) The National Universities Commission (NUC) in Nigeria should carryout inspection of facilities in universities' library to ensure that there is functional e-library and availability of modern and contemporary textbooks in principles of accounting.

## 6. Direction for future research

This study examined the institutional factors affecting the academic performance of students in principles of accounting. We suggest that further studies should investigate the impact of personal factors and socio-economic factors on the academic performance of students in principles of accounting as this will help to provide a holistic view of the impact of the various factors on students' performance in principles of accounting.

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