

Full Length Research

Relationship between Accounting Entry Grades and Students' Performance in Accounts in Federal Colleges of Education in North-West Geo-Political Zone, Nigeria

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The study investigated the Relationship between Accounting Entry Grades And Students' Performance in Accounts in Federal Colleges of Education in North West Geo-political zone, Nigeria. As a guide to the research, three research questions were raised and three Null hypotheses were formulated and tested at 0.05 level of significance. Descriptive design was used for the study. Nine hundred and fifty N.C.E. 1 Business Education students of five Federal Colleges of Education were used as population and sample for the study. First semester Principles of Accounts results and students' accounting entry grades were used as primary data. Frequency distribution tables, mean, standard deviation and percentages were used to answer research questions. Pearson Product Moment Correlation Coefficient (PPMC) statistic was employed to test null hypotheses 1, 2, 3, and 4. Z-test statistic was used to test null hypothesis 5, all at 0.05 level of significance. The results of the study revealed that students' accounting entry grades of credit had significant relationship with their performance in Principles of Accounts. The result further revealed that there was no significant relationship between students' accounting entry grades of ordinary pass and their performance in Principles of Accounts. The study also revealed that there was no significant relationship between students' accounting entry grade of fail and their performance in Principles of Accounts. Based on these findings it was concluded that good accounting entry grade enhances good academic performance, and good academic leads to higher accounting grades in tertiary institution. It was therefore recommended, among others, that credit pass in financial accounting at secondary schools should be made a minimum entry grade requirement into N.C.E. 1

Key Words: Accounting; Entry Grade; Students' Performance

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INTRODUCTION

Accounting involves recording, classifying, summarizing, interpreting and communicating business data into meaningful form. Accounting is broadly classified into two; Financial accounting and Management accounting.

Teaching and learning of accounting in colleges of education starts with the basic principles, which are contained in the principles of accounting course outlines. The course, principles of accounts is

basically meant to introduce fresh students of business education to the basic principles of double entry, books of original entry (the cash book and journal) and the accounting equation. Principles of accounts is a core course for 100 level Nigerian certificate of education (NCE) business education students in colleges of education. Financial accounting is a course offered at the senior secondary school level. This course has different names in secondary schools level, such as; Financial Accounting, Principles of Accounts, Bookkeeping and Accounts. The objective behind teaching of accounting is to introduce students to concepts and principles of accounting. The course outlines include: understanding the concept of accounting, definition of accounting, different branches of accounting and importance of accounting; double entry principles, posting into ledgers, preparation of trial balance, final accounts, partnership and company accounts and incomplete records. In order to study accounting, students must master the basic concepts.

STATEMENT OF THE PROBLEM

As indicated in the back ground to the study, performance of students in accounting in Federal Colleges of Education, particularly in the federal college of education Zaria, Kaduna state do not generally show impressive results. This position is corroborated by a Principles of Accounts result from Federal College of Education, Zaria where students' average score in principles of accounts for 2005/2006 academic session stood at 46%.

OBJECTIVES OF THE STUDY

The objective of the study was to investigate the relationship between students' accounting entry grades and their performance in Principles of Accounts in Federal College of Education in North-west Geo-political Zone, Nigeria.

Research Questions

1. What is the relationship between students' accounting entry grades of Credit pass and their performance in Principles of Accounts in Federal Colleges of Education in North-west Geo-political Zone, Nigeria?
2. What is the relationship between students' accounting entry grade of ordinary pass and their performance in Principles of Accounts in Federal Colleges of Education in North-west Geo-political Zone, Nigeria?

3. What is the relationship between students' accounting entry grade of fail and their performance in Principles of Accounts in Federal Colleges of Education in North-west Geo-political Zone, Nigeria?

Research Hypotheses

- HO1:** There is no significant relationship between students' accounting entry grades of Credit pass and their performance in Principles of Accounts in Federal Colleges of Education in North-west Geo-political Zone, Nigeria.
- HO2:** There is no significant relationship between students' accounting entry grades of an ordinary pass and their performance in Principles of Accounts in Federal Colleges of Education in North-west Geo-political Zone, Nigeria.
- HO3:** There is no significant relationship between students' accounting entry grades of fail and their performance in Principles of Accounts in Federal Colleges of Education in North-west Geo-political Zone, Nigeria.

METHODOLOGY

This study adopted the descriptive survey design. The population of the study was made up of nine hundred and fifty (950), 2012/2013 NCE one Business Education Students of Federal Colleges of Education in the North-west Geo-political Zone of Nigeria, as shown in table 1. The pass mark established by the 'O' level accounting examination bodies is 40%, the researcher therefore adopted this as a pass mark in Principles of accounts examination result. The decision rule on research questions was, if students' average scores in Principles of Accounts is equal or greater than 40% then relationship existed. If on the other hand the scores are less than 40% then no relationship existed. All the null-hypotheses were tested at 0.05 level of significance. Null-hypotheses were rejected if the calculated value is higher than critical value and p value is lower than 0.05 level of significance. Similarly, they were retained if calculated value is lower than critical value and p value is greater than 0.05 level of significance.

For the purpose of this study, the whole population was used, as shown in Table 1. The number of students were considerably adequate, thus no sampling was done for the study. These colleges were selected because they fell within the study area.

Data Presentation and Analysis

Table 2 showed that 19.26% of the respondents were from Federal college of education Zaria, 21.16% were

Table 1: Population of the Study

S/N	NAME OF COLLEGE	NO. OF STUDENTS TOTAL		
			Male	Female
1.	Federal College of Education Zaria	112	71	183
2.	Federal College of Educ. (T) Gusau	Nil	201	201
3.	Federal College of Education Kano	101	76	177
4.	Federal College of Educ. Katsina	26	20	46
5.	Federal College of Educ.(T)Bichi	244	99	343
Total			483	467
				950

Table 2: Distribution of Respondents by their Institutions

NAME OF COLLEGE	Frequency	Percentage(%)
Federal College of Education Zaria	183	19.26
Federal College of Educ. (T) Gusau	201	21.16
Federal College of Education Kano	177	18.63
Federal College of Educ. Katsina	46	4.84
Federal College of Educ. (T) Bichi	343	36.11
Total	950	100.00

Source: Field survey, 2014

Table 3: Distribution of respondents by entry grades in Financial Accounting

ENTRY GRADES	Frequency	Percentage(%)
Credit Pass	447	47.05
Ordinary Pass	208	21.90
Fail	295	31.05
Total	950	100.00

Source: field survey, 2014.

from Federal College of Education (Technical) Gusau and 18.63% were from Federal College of Education, Kano. Again, 4.84% of the respondents were also from Federal College of Education, Katsina and lastly, 36.11% were from Federal College of Education (Technical) Bichi. Majority of the respondents were from Federal College of Education (Technical), Bichi.

Table 3 revealed that 17.16% of the respondents had distinction pass in Financial Accounting at 'O' level, 29.89% had credit pass, 21.90% had ordinary pass and 31.05% had fail or no financial accounting entry grade.

This indicated that those students with fail or no accounting grades were the highest.

Answers to the Research Question 1

Research Question One: What is the relationship between students' accounting entry grades of Credit pass and their performance in Principles of Accounts in Federal Colleges of Education in North-west Geo-political Zone, Nigeria?

Table 4 revealed that 69.43% was the mean

Table 4: Mean performance and standard deviation in Principles of Accounts of students with Credit Pass in Accounting

Grades	Variables	Mean	SD	Remarks
Students' scores in Financial Accounting		58.00	3.89	
Credit Students' scores in Principles of Accounts	Related	69.43	9.47	

Source: Data output,2014

Table 5: Mean performance and standard deviation in principles of Accounts of students with Ordinary Passin Accounting

Grades	Variables	Mean	SD	Remarks
Students' scores in Financial Accounting		40.00	00.69	
Pass				Not related
Students' scores in Principles of Accounts		38.42	14.52	

Source: Data output,2014

Table 6: Mean performance and standard deviation in Principles of Accounts of students with fail grade or no accounting entry grade.

Grades	Variables	Mean	SD	Remarks
Students' scores in Financial Accounting		00.40	00.49	
Fail				Not related
Students' scores in Principles of Accounts		39.55	13.17	

Source: Data output,2014

performance score of students with credit pass in Principles of accounts and standard deviation of 9.47 was far greater than mean score of 47% with a standard deviation of 3.89 in financial accounting. Similarly, 58.00% was also higher than 40% pass mark already established by the researcher. This analysis therefore implied there was a relationship between accounting entry grade of credit pass and students performance in Principles of Accounts.

Research Question Two: What is the relationship between students' accounting entry grades of ordinary pass and their performance in Principles of Accounts in Federal College of Education in North-west Geo- political Zone, Nigeria?

Table 5 showed summary of analysis of data related to research question three.

Table 5 showed that the mean score of students'

performance in Principles of Accounts stood at 38.42% which is lower than 40% mean score of students performance in financial accounting and also lower than 40% established pass mark in principles of accounts examination. The result therefore, indicated that there was no relationship between accounting entry grade of pass and students' performance in Principles of accounts. Performance of students in Principles of Accounts was therefore a pure chance.

Research Question Three: What Is The Relationship Between Students' Accounting Entry Grades Of Fail And Their Performance In Principles Of Accounts In Federal Colleges Of Education In North-West Geo- Political Zone?

Table 6 provided summary of data relating to research question four.

Table 6 revealed that the mean performance of

Table 7. Test of relationship between students' accounting entry grade of credit and their performance in Principles of Accounts

Variables	N	df	r-calculated	r-critical	sig(p)
Fin. Acct Scores	447				
Principles of Acct Scores	447	445	0.108	0.087	0.03

Source: Data output, 2014.

Table 8. Test of relationship between students' accounting entry grade of pass and their performance in Principles of Accounts

Variables	N	df	r-calculated	r-critical	sig(p)
Fin. Acct Scores	208				
Principles of Acct Scores	208	414	0.056	0.087	0.25

Source: Data output, 2014

students who failed Financial Accounting and those who do not have accounting entry grade in principles of accounts stood at 39.55%, and standard deviation of 13.17. However, the students' mean score in financial accounting was 0.40% and standard deviation of 0.49. The result showed that students who failed financial accounting also failed Principles of accounts because the mean performance of 39.55% was lower than 40%. This indicated that there was a negative relationship between entry grade of fail and students performance in principles of accounts.

a. Test of Null hypotheses

HO₁: There are no significant relationship between Students' accounting entry grades of credit pass and their performance in Principles of Accounts.

Result of the analysis on the relationship between Accounting grades of credit pass and students' performance in Principles of Accounts is as summarized in Table 7

Result of the above Pearson Product Moment Correlation statistics revealed that significant relationship existed between Accounting entry grades of Credit and students' performance in Principles of Accounts. This is because the r-calculated value of 0.108 was greater than r-critical value of 0.087 at df445. This showed that students who had credit pass as entry grade in Accounting had higher scores in Principles of Accounts,

implying positive correlation between the two scores. Hence, the null hypothesis which stated that there was no significant relationship between Accounting entry grades of credit and students' performance in Principles of Accounts was rejected.

HO₂: There is no significant relationship between students' accounting entry grade of ordinary pass and their performance in Principles of Accounts.

Table 8 provided summary of data relating to test of hypothesis three.

Table 8 on Pearson Product Moment Correlation statistics revealed that there was no significant relationship between Accounting entry grades of Pass and students' performance in Principles of Accounts. This is because the r-calculated value of 0.056 was lower than r-critical value of 0.087 at df 414. This showed that performance of students who had Pass grade in Accounting does not have any relationship with their scores in Principles of Accounts. Their performance was only a pure chance. Hence, the null hypothesis which stated that there was no significant relationship between Accounting entry grades of Ordinary pass and students' performance in Principles of Accounts was rejected.

HO₃: There is no significant relationship between students' accounting entry grades of fail and their

Table 9. Test of relationship between students' accounting entry grade of fail and their performance in Principles of Accounts

Variables	N	df	r-calculated	r-critical	sig(p)
Fin. Acct Scores	295				
Principles of Acct Scores	295	588	-0.98	0.087	0.02

Source: Data output, 2014

performance in Principles of Accounts.

Table 9 showed the summary of data in relation to test of null hypothesis four.

Table 9 revealed that there was a significant negative relationship between entry grade of fail in Accounting and students' performance in Principles of Accounts. This is because the r-calculated value of 0.98 is higher than r-critical value of 0.087 at df of 588. The result showed that students who had fail as entry grade in Accounting also failed in Principles of Accounts; this therefore indicated negative relationship between accounting entry grade of fail and students' performance in Principles of Accounts. This implied that students who failed 'O' level Accounting also failed Principles of Accounts. Hence, the null hypothesis which stated that there was no significant relationship between Accounting entry grades of fail and students' performance in Accounts was retained.

Summary of Major Findings

1. Accounting entry grade of distinction and credit pass was found to have significant relationship with students' performance in Principles of Accounts. Thus, students who had distinction and credit pass in financial Accounts scored higher in Principles of Accounts. ($p=0.03$)
2. Accounting entry grades of ordinary pass was found to have no significant relationship on students' performance in Principles of Accounts. Therefore performance in Principles of Accounts of students with ordinary pass was a pure chance. ($p=0.25$)
3. However, accounting entry grade of fail was found to have negative significant relationship with students performance in principles of accounts. Thus, students who failed in financial accounting also failed in principles of accounts. ($p=0.02$)

DISCUSSION OF MAJOR FINDINGS

Research questions and hypotheses 1, and 2 identified

that there was significant relationship between accounting entry grade of distinction and credit pass, and students' performance in Principles of Accounts in Federal colleges of education in North west Geo-political Zone. The result agreed with the study of Waples and Darayseh (2005) on impact of secondary school Accounting grades on students' performance in Introductory Accounting at the university level. The result of the study revealed that students' performance was significantly impacted by their Secondary Accounting grades.

To test the relationship between Accounting entry grades of ordinary pass and students' performance in Principles of Accounts, analysis of research question three and null hypothesis three revealed that entry grade of ordinary pass in financial Accounting, had significant relationship with performance of students in Principles of Accounts. The findings were endorsed by the position of Masassi (2011) who reported that average of grade of students in Accounting may impact upon their overall performance in accounting in the university.

Students' accounting entry grade of fail in ordinary level Financial Accounting was compared to students' performance in Principles of Accounts in this study; the result of the study revealed that there was a negative relationship between the two variables. This implied that students who failed financial accounting in secondary school would also fail in principles of accounts.

This result is hereby strengthened by the positions of Harrington (2005), Ibrahim (2011) and Olaoluniyi (2013), who reported that performance of students with Accounting background in a test differed significantly from that of students without accounting background.

CONCLUSION

It was therefore concluded that Students with good 'O' level accounting background are likely to perform better in accounting at Federal Colleges of Education in North-West Geo- Political Zone.

RECOMMENDATIONS

The following recommendations were made based on the findings of the study:

1. National commission for Colleges of Education should make a credit in 'O' level Accounting as minimum entry grade for admission into business education program (Accounting Option) in colleges of education. This should include admission into pre-NCE Business education program.
2. Guidance and counseling programs should be organized by secondary schools management to students on the need to develop interest in financial accounting, because it will provides them with insight and skills that will enable them perform better in future accounting courses.

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