INFLUENCE OF SOCIO-ECONOMIC STATUS AND SCHOOL LOCATION ON SECONDARY SCHOOL STUDENTS' PERFORMANCE IN ACCOUNTING IN KWARA AND OSUN STATES, NIGERIA

BY

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BY

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MAY, 2015

DECLARATION

I hereby declare that the work in this Thesis entitled: Influence of socio-economic status and school location on secondary school students' performance in accounting in Kwara and Osun States, Nigeria, has been carried out by me in the Department of Vocational and Technical Education. The information derived from literature has been duly acknowledged in the text and list of references provided. No part of this Thesis was previously presented for another degree or diploma at this or any other Institution.

Samuel Ademola ADENIYI — Signature

CERTIFICATION

This Thesis entitled: INFLUENCE OF SOCIO-ECONOMIC STATUS AND SCHOOL LOCATION ON SECONDARY SCHOOL STUDENTS' PERFORMANCE IN ACCOUNTING IN KWARA AND OSUN STATES, NIGERIA, by Samuel Ademola ADENIYI, meets the regulations governing the award of Degree of Master of Education (M.Ed) Business Education, in Vocational and Technical Education of Ahmadu Bello University, Zaria and is approved for its contribution to knowledge and literacy presentation.

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DEDICATION

This work is dedicated to Almighty God, my wife, Bose and my children, Mercy, David and Emmanuel.

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ABSTRACT

This study investigated the influence of socio-economic status and school location on secondary school students' performance in accounting in Kwara and Osun State, Nigeria. Four operative objectives, four research questions were raised to guide the study and four research hypotheses were formulated and tested at 0.05 level of significance. The total population of the study was 533 secondary schools and 13,063 students, and the samples of 53 schools 1186 respondents were drawn using random sampling. Data were collected using self designed questionnaire. Percentages were used to analyze bio data, the mean and standard deviation were used to answer research questions while t-test and Analysis of Variance (ANOVA statistics were used to test the four null hypotheses at 0.05 level of significance. The findings revealed that parental educational level, occupation, social standing and school location had significant influence on students' academic performance in Accounting in Kwara and Osun States. It was concluded that socio-economic status and school location were significant factors that contributed to students' academic performance. It was recommended that social and economic policies should be put in place by government to enable children from low economic status to have equal opportunity of advancing their education.

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OPERATIONAL DEFINITION OF TERMS

For the purpose of this study, some important terms as they apply to this work, are defined below:

Academic Performance: How well students are doing in their studies. It is measured by the scores or grades the students get in an examination.

High Economic Class: A class whose members are highly educated, engaged in lucrative jobs, they have access to desirable resources such as money, goods, and services or personal gratification such as prestige or respect in the society.

Higher Education: Education that is above secondary education.

High social standing: is the position occupied in the society because of the title, power and committee membership in community that accords respect, dignity, and make him to have influence in the society.

Low Economic Class: Social classes of which members have low or no education, engaged in blue-collar jobs, have little or no access to desirable resources such as money, goods and services or personal gratification such as prestige or respect in the society. It can also be referred to as "lower class".

Low Education: Secondary education and below.

Low social standing: is the position occupied in the society that commands little or no recognition because of low status and does not have much influence in the society.

Occupation: is the activity engaged in by which the person earns a living.

Parent: Fathers and guardians. In the case of guardians, it can be male or female.

Rural Areas: where the population is less than two thousand and has no access to good road, hospital, and town services like taxi or buses.

Socio-economic status: is generally considered as characteristic of individuals, contextual measure of social class by level of income, wealth, occupation, education, economic class, residence and title as rated by the society where he lives.

Social Standing: is the position occupied in the society such as that of traditional ruler, membership of committee etc. that makes one to perform social functions and gain recognition in the society.

Urban Areas: Where the population is greater than five thousand people and has facilities such as pipe-borne water, electricity, and town services like taxi and buses.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Historically, all societies usually establish hierarchies among their members. Socio-stratification is universal. Human beings have invented numerous ways to classify people by wealth, power, prestige, ability, education, occupation; even through where they live. According to Parson, Stephanie and Deborah (2001), socio-economic status is an expression which is used to differentiate between people's relative status in the community regarding family income, political power, educational background and occupational status. The socio-economic status of a child is usually determined by parental educational level, parental occupational status and income level (Jeynes, 2002). The term "social class" originally referred to groups of people holding similar roles in the economic processes of production and exchange, such as landowners or tenants, employers or employees. Such positions correspond to different levels of status, prestige, and access to political power. However, social class eventually took on a more generic meaning and came to refer to all aspects of a person's rank in the social hierarchy (Gale Encyclopedia of Public Health, 2002).

Belonging to a social class is generally accompanied by a perception of class identity. In this sense, social class is not merely a personal attribute, but also a contextual variable that characterizes a group of people. The shared culture of a particular class influences, and is influenced by people's attitudes and lifestyle. Social class may be ascribed at birth, as with royalty or nobility, or with castes in Hindu societies. More commonly, however, a person's position at birth is modified by his or her achievements,

typically through education, occupation, or income. Class cannot be measured directly; instead, indicators of socio-economic status, typically based on educational attainment, income, wealth, or occupation are used. Education is fundamental to the development of any nation. It is generally believed that the basis for any true development must commence with the development of people. This is because the development of any nation or community depends largely on the quality of education.

A socio-economic status is a definite background variable that represents a feature of the social structure in society (Oakes & Rossi, 2003). It is a fact that families where the parents are privileged educationally, socially and economically promote a higher level of achievement in their offspring. It is understood that low socio-economic status may negatively and depressingly affects students' academic achievement because due to low socio-economic status, a student does not have access to important resources and generates additional stress and tension at home (Eamon, 2005). Heyneman (2005) stated that students may not show effective performance in school whose parental socio-economic status is low. Saifi and Mehmood (2011) stated that socio-economic status is a combined measure of economic and social position of an individual or family relative to others on the basis of income, education and occupation. . Farooq, Chaudhry, Shafiq, and Berhanu (2011) concluded that the higher level of socio-economic status is the best indicator which plays a fundamental role in promoting quality of students' achievement. In a nutshell, the influence of socio-economic status of parents on their children's academic performance cannot be undermined.

Socio-economic status is the combination of economic and sociological measures of an individual's work experience and the economic and social position of an individual or family in relation to others on the basis of income, educational level and occupational status. For the analysis of a family socio-economic status, the household income, education of earner and occupation are checked as well as combined income compared with an individual, when their own attributes are assessed. Socio-economic status is generally divided into two categories i.e., high socio-economic and low socio-economic, to explain the two aspects a family which an individual may fall into. Suleman, Aslam, Shakir, Akhtar, Hussain, & Akhtar (2012) found that those children whose socio-economic status was strong are likely to show better academic performance and those with poor socio-economic status may show poor and unsatisfactory academic performance.

School location is the environment where the school is located. The location of school can be classified into rural and urban areas. Urban area is the area where there are many people and there are social amenities and infrastructural facilities to make life comfortable for the people living in that area and rural area is the area with few population and people living there may not have full social amenities and infrastructural facilities as those living in urban area. To enable people to have access to education government and private individual site schools in both rural and urban area as well. From the foregoing, there exists set of subjects choice determination in schools whether the school is in the urban or rural areas. To the people in urban areas, the influence of urbanization could not be ruled out and neither can one underestimate the weaning power of the rural areas too. Parents from the rural areas that have not been privileged to know the benefits of living in urban areas may not be impressed to advise their wards on academic excellence, challenges

and prospects of the job among the lists of the subjects to be studied. Whether the students are from urban or rural areas, it is obvious that the students' personality is a product of some factors such as gender, intelligence, aptitude and attitude. Inborn traits are organic factors that first determine the person's life foundation that sustain other structures – cultural values, social influence and school system influence (Adeleke, 2012).

Academic performance refers to how students deal with their studies and how they cope with or accomplish different tasks given to them by their teachers. Academic performance is the ability to study and remember facts and being able to communicate the facts and knowledge verbally or down on paper. The academic performance of students may be negatively correlated with the low parental socio-economic status level as it may prevent the individual in gaining access to sources and resources of learning (Duke, 2000 & Eamon, 2005). Flegm (2005) reported that in educational institutions, success is measured by academic performance, or how well a student meets the standards set out by the institution. Performance of students in accounting has not been impressive as reported by researcher such as Drennan and Rhode (2010), and the reason for this needs to be investigated.

Financial Accounting is a business subject offered by students in Nigeria secondary schools. According to Udoh (2003), Financial Accounting is a specialized area of instruction that deals directly with business skills and techniques, business knowledge and facts, others include business understanding, economic understanding, business attitudes and appreciation necessary to understand and adjust to the economic and social institution called "business". Financial Accounting is a process involving gathering, sorting, recording, classifying, verifying, measuring and summarizing financial transactions and

subsequently interpreting and communicating information to the owners and users of accounting information for decision making.

The central focus of this research study is Kwara and Osun States. Kwara State is one of the northern first generation states created in 1967, while Osun State is among south-west states created in 1991 and the two states share common boundaries, common educational system and common curriculum which make them to have similar characteristics. These variables constitute the background in which this study on "influence of socio-economic status and school location on secondary students' performance in accounting in secondary school in Osun and Kwara States, Nigeria" is based.

1.2 Statement of Problem

The issue of students' poor performance in the secondary schools has been a frequent issue in Nigerian secondary schools in which Financial Accounting is no exception. Akinsolu (2010) reported that student's achievements do not match the government and parental investments using WAEC and NECO results analysis. Akinsolu (2010) maintains that all stakeholders in education are concerned about why the educational system has not been improving as demonstrated poor results at secondary school level. Financial Accounting which is the central focus of the researcher has recorded low performance and the objectives of introducing Financial Accounting in Nigerian secondary schools according to National Examination Council (NECO 2004), are: to enable senior secondary school students appreciate the basic rules, functions and principles of accounting, to lay proper foundation for further study of accountancy and allied courses at higher level and to enable the students understand basic accounting principles, practice

and their applications to modern business activities, all these objectives have not been realized. From previous performance, it seems the aims and objectives of offering financial accounting in Nigerian secondary schools have been defeated.

For example, West Africa Examination Council (2000) analysis of performance in Financial Accounting in West African Senior Secondary Certificate Examination in 1998, 1999, and 2000 revealed 52.48%, 58.38% and 51.21% percentage failure in Financial Accounting. Also, Federal Ministry of Education (2010) gave the breakdown of performance in Accounting at credits level in NECO from 2004 to 2007 in 102 Federal Government Colleges in Nigeria as follow: 48%, 51%, 47% and 45% respectively. Also Emaikwu (2012) revealed that WAEC results May/June 2001-2008 in Accounting showed the percentage of failures nationwide as 68.24%, 74.15%, and 80%, 83.09%, 88.01%, 90.20% and 93% respectively. The mass failure in Financial Accounting may be attributed to many factors which are now hidden pending investigation; could it be poor methods of teaching? Could it be incompetence on the part of teachers? Could it be laziness on the part of students? Could poor students' academic performance be associated with socio-economic status of parents or fall in general standard of education? These are the questions that required relevant answers.

The West African Examination Council (2007) had observed the following areas of weakness in Financial Accounting from the candidate's scripts.

i. the candidates displayed shallow knowledge of the subject in answering the questions.

ii. there was poor presentation of answers and that some candidates answered more than one question on a page. Candidates were not able to answer questions that required application and knowledge of Financial Accounting and

iii. candidates exhibited poor mastering of English Language which was evident in their ability to understand the questions.

1.3 Objectives of the Study

The general objective of this work is to assess the influence of socio-economic status of parents and school location on students' academic performance in financial accounts in secondary schools in Kwara and Osun States, Nigeria.

The specific objectives are to:

1. assess the influence of parental level of education on secondary school students' academic performance in Financial Accounting in secondary schools in Kwara and Osun States, Nigeria.

2. determine the influence of parental level of occupation on secondary school students' academic performance in Financial Accounting in secondary schools in Kwara and Osun States, Nigeria.

3. assess the influence of parental social status on secondary school students' academic performance in Financial Accounting in secondary schools in Kwara and Osun States, Nigeria.

4. determine the influence of school location on secondary students' academic performance in Financial Accounting in secondary schools in Kwara and Osun States, Nigeria.

1.4 Research Question

In line with each specific objectives of the study, answers were sought for the following research questions:

1. What is the influence of parental level of education on secondary school students' academic performance in Financial Accounting in secondary schools in Kwara and Osun States, Nigeria?

2. What is the influence of parental occupation on secondary school students' academic performance in Financial Accounting in secondary schools in Kwara and Osun States, Nigeria?

3. What is the influence of parental social status on secondary school students' academic performance in Financial Accounting in secondary schools in Kwara and Osun States, Nigeria?

4. What is the influence of school location on secondary school students' academic performance in Financial Accounting in secondary schools in Kwara and Osun States, Nigeria?

1.5 Research Hypotheses

The following null hypotheses were tested in the course of this study with central focus on secondary schools.

1. Parental level of education has no significant influence on students' academic performance of students in Financial Accounting in Kwara and Osun States, Nigeria.

2. Parental occupation has no significant influence on students' academic performance in Financial Accounting in Kwara and Osun States, Nigeria.

3. Parental social status has no significant influence on students' academic performance in Financial Accounting in Kwara and Osun States, Nigeria.

4. School location has no significant influence on students' academic performance in Accounting in Kwara and Osun States, Nigeria.

1.6 Significance of the Study

Findings of this study will be of immense benefit to teachers, parents, students, and education authorities. The result will be of benefit to teachers because they will understand the influence of socio-economic status and school location on students' academic performance in Financial Accounting this will help them to know that students are from different social classes and backgrounds and put individual differences into consideration when teaching, discipline and employing different teaching methods.

The result of the study will be of benefit to parents because it will provide information to them on how socio-economic status affects performance of their children. Whatever affects the performance of children in school is of interest to parents, nothing else, because they foot the bill of their children's education.

The researcher expects that this study will be useful to secondary school students as it will suggest some remedial measures knowing full well the influence of socio-economic status and this will enhance effective and better academic performance of the secondary school students.

It will also be of benefit to education authority in location of schools in rural and urban areas by providing educational facilities to both areas to facilitate effective learning and spirit of competition in urban and rural areas.

1.7 Basic Assumptions of the Study.

In this study, the following basic assumptions were made. That:

1. The educational status of parents influences academic performance of students in Financial Accounting in secondary schools.
2. The occupational status of parents determines academic performance of students in Financial Accounting in secondary schools.
3. The position of parents in the society influences students' academic performance in Financial Accounting in secondary schools.
4. The location of school influences students' academic performance in Financial Accounting.

1.8 Delimitation of the Study

The scope of this study was delimited to SS II students because they have a full year to spend and their cumulative records for the whole year could be obtained compared

to SS III that would not spend the whole year in the school. Also, they were capable of giving thorough explanation to their parents or guardians on the need to fill the questionnaire especially those parents that were not educated and they could attach importance to the questionnaire given to them and return it to school.

The study was also delimited to 3rd term examination result 2013/14 of SS II students to assess the performance of students because the 3rd term result is the average cumulative of first, second and third term and it will measure actual performance of students in Accounting for the whole year. The study was also delimited to social economic status of parents such as educational qualification, occupation and social standing while location of schools was delimited to urban and rural areas for easy assessment. The study was delimited to Financial Accounting because it is only offered in secondary school, while other branches of Accounting such as Cost Accounting, Managerial Accounting are offered in high institutions of learning.

The study was delimited to public secondary schools because data could be obtained in a central place such as Ministry of Education, Teaching Service Commission unlike private secondary schools which would not have a central place of information and the personnel might not be willing to release data for suspicion and security reasons.

CHAPTER TWO
REVIEW OF RELATED LITERATURE

This chapter dealt with review of related literature under the following sub-headings:

2.1 Theoretical Framework

2.2 Conceptual Framework

2.3 Socio-economic Status and its Classification

2.4 Academic Performance

2.5 Financial Accounting

2.6 Relevance of Financial Accounting to the Users

2.7 Teachers as factor in Academic Performance of Students

2.8 Students' Academic Performance in Nigerian Secondary Schools

2.9 School Location and Environment on Students' Academic Performance

2.10 Parental Educational Status and Students' Academic Performance

2.11 Parental Influence on Students' Academic performance

2.12 Impediments to Quality Education in the Nigerian Education System

2.13 Parental Social Standing in the Society

2.14 Review of Empirical Studies

2.15 Summary of Reviewed Literature

2.1 Theoretical framework of the study

The theory adopted for this study is Social Conflict Theory propounded by Weber (1946). Weber sees the purpose of education as maintaining social inequality and preserving the power of those who dominate society. Conflict theorists see the educational system as perpetuating the status quo by dulling the lower classes into being obedient workers. Conflict theorists agreed that the educational systems practice sorting, and argue that schools sort along distinct class and ethnic lines. According to conflict theorists, schools train those in the working classes to accept their positions as lower class members of the society. Conflict theorists call this role of education the "hidden curriculum".

Conflict theorists see education not as a social benefits or opportunity, but as a powerful means of maintaining power. They argued that teachers treat lower-class kid like less competent students, placing them in lower "tracks" because they have generally had fewer opportunities to develop language, critical thinking and social skills prior to entering school than middle and upper class kids. When place in lower tracks, lower class kids are trained for blue-collar jobs that emphasize on obedience and following rules rather than autonomy, higher order thinking, and self-expression. Likewise children from low socio-economic status will be given equal treatment as lower class kid in the school and society at large compared with those from high socio-economic status. They point out that while private schools are expensive and generally reserved for the upper classes, public schools, especially those that serve the poor, are underfunded, understaffed, and growing worse.

Schools are also powerful agents of socialization that can be used as tools for one group to exert power over the others – for example, by demanding that all students learn English, schools are ensuring that English-speakers dominate students from non-English speaking backgrounds. Many conflict theorists argue, however, that schools can do little to reduce inequality without broader changes in the society (e.g. creating a broader base of high paying jobs or equalizing disparities in the tax base of communities). In the case of schooling and educational opportunities, Weber and his followers believed that inequality of resources in the society is the source of conflict and, that schools are ultimately linked to the kinds of economic opportunities individuals had. Education plays vital role in legitimizing the inequalities and transmitting knowledge in accordance with the power of elite's interest. Social class awareness, ethnic superiority and gender difference are transmitted via hidden curriculum. Language and culture is embedded within the formal curriculum. Elite people controls the schools, religious, communities and the media in order to maintain the social order.

In order to link the theory, the school is supposed to provide equal level ground for the children of high and low status parents, but the parents of high socio-economic status still want to retain the mark of distinction between rich and poor by sending their children to private schools that had high academic standards and expose children of the poor to public schools because they cannot afford to pay high school fees and this prevents the children of the poor parents from competing with their children so as to maintain upper class in the society. The conflict theory will continue to hold and school will never bridged the parallel lines created by status between the rich and the poor in the society

only the poor should strife by dint of hard work to climb the ladder of success so as to level up with children with high status parents.

2.2. Conceptual Framework

Socio-economic status is the level or degree to which a man or a family can sustain and maintain the members of his household economically and the level of his acceptability in the society. A family's socio-economic status is based on family income, parental education level, parental occupation, and social standing in the community (such as contacts within the community, group associations, and the community's perception of the family). Demarest, Reiser, Anderson, Humphrey, Farquhar, and Stein (1993) reported that those families who maintained high socio-economic status often had more success in preparing their young children for school because they typically had access to a wide range of resources to promote and support young children's development. They were able to provide their young children with high-quality child care, books, and toys to encourage children in various learning activities at home. Also, they have easy access to information regarding their children's health, as well as social, emotional, and cognitive development.

In addition, families with high socio-economic status often seek out information to help them better prepare their young children for school. Socio-economic status is the combination of economic and sociological measures of an individual work experience and the economic and social position of an individual or family in relation to others on the basis of income, educational level and occupational status. For the analysis of a family socio-economic status, the household income, education of earner and occupation are checked as well as combined income compared with an individual, when their own

attributes are assessed. Social Economic Status (SES) according to Considine and Zappala (2002) is a person's overall social position to which attainments in both the social and economic domain contribute. Considine et al (2002) added that social economic status is determined by an individual's achievements in education, employment, occupational status and income. In this study socio-economic status (SES) is characterized by parental social standing, parental education and parental occupation.

School location is the area or environment where schools are located. Researchers and stakeholders in education industry have in the recent past identified several factors as the causes of poor performance of students in public examinations. Among such factors identified are poor location of the school, home-school distance, and non conducive environment among others (Adepoju, 2002; 2003; Adeboyeje, Olaniyi and Adepoju, 2003). In an attempt to ensure that their children perform better in the SSCE and consequently, gain admission to universities of their choice, some parents and guardians made a particular choice of the type of secondary school they want for their children not minding the location and the cost implication of the school chosen. However, the distribution of secondary schools in both urban and rural area (urban – rural dichotomy) may have serious implication on the private cost and academic performance of the students. For instance, secondary schools should be planned such that students living in all parts of a state can have cheap means of transport and easy access to them. In order to reduce the private cost, school size has to be related to students' potential population within different communities or zones. The provision of nearby schools will undoubtedly help to increase enrolment rate and thus bridge the gap of educational disparities within the State.

Academic performance is the outcome of education — the extent to which a student, teacher or institution has achieved their educational goals. Academic achievement is commonly measured by examinations, continuous assessment, assignment, quiz, project work etc, but there is no general agreement on how it is best tested or which aspects are most important — procedural knowledge such as skills or declarative knowledge such as facts (Annie, Howard and, Mildred, 1996). According to Stumm, Sophie; Hell, Benedikt; Chamorro-Premuzic, Tomas (2011) individual differences in academic performance have been linked to differences in intelligence and personality. Students with higher mental ability as demonstrated by IQ tests (quick learners) and those who are higher in conscientiousness (linked to effort and achievement motivation) tend to achieve highly in academic settings. A recent meta-analysis suggested that mental curiosity (as measured by typical intellectual engagement) has an important influence on academic achievement in addition to intelligence and conscientiousness.

2.3 Socio-economic Status and its Classification

Despite controversies over the theory of class, there is general agreement on the characteristics of the classes in modern capitalist societies. In many cases the upper class has been distinguished by the possession of largely inherited wealth, while the working class has consisted mostly of manual labourers and semi-skilled or unskilled workers, often in service industries, which earn moderate or low wages and have little access to inherited wealth. The middle class includes the middle and upper levels of clerical workers, those engaged in technical and professional occupations, supervisors and managers, and such self-employed workers as small-scale shopkeepers, business people,

and farmers. There is also often an urban substratum of permanently jobless and underemployed workers termed the underclass.

Crnic and Lamberty (1994) said that the segregating nature of social class, ethnicity and race may well reduce the variety of enriching experiences thought to be prerequisite for creating readiness to learn among children. Social class, ethnicity, and race entail a set of 'contextual givens' that dictate neighborhood, housing, and access to resources that affect enrichment or deprivation as well as the acquisition of specific value systems. According to Ramey and Ramey (1994) low socio-economic groups' parents face major challenges when it comes to providing optimal care and education for their children. For families in poverty, these challenges can be formidable. Sometimes, when basic necessities are lacking, parents must place top priority on housing, food, clothing, and health care. Educational toys, games, and books may appear to be luxuries, and parents may not have the time, energy, or knowledge to find innovative and less-expensive ways to foster young children's development.

Ramey et al (1994) opined that families with above-average incomes often lack the time and energy to invest fully in their children's preparation for school, and they sometimes face a limited array of options for high-quality child care--both before their children start school and during the early school years. Families with low socio-economic status often lack the financial, social, and educational supports that characterize families with high socio-economic status. Poor families also may have inadequate or limited access to community resources that promote and support children's development and school

readiness. Parents may have inadequate skills for such activities to assist their children, and they may lack information about childhood immunizations and nutrition.

Zill, Collins, West, and Hausken (1995) stated that low maternal education and minority-language status are most consistently associated with fewer signs of emerging literacy and a greater number of difficulties in pre-schoolers. Having inadequate resources and limited access to available resources may negatively affect families' decisions regarding their young children's development and learning. As a result, children from families with low socio-economic status may be at greater risk of entering kindergarten unprepared than their peers from families with median or high socioeconomic status.

Socio-economic status groups or classes are determined through various aspects all over the world. Because of individual differences, people's effort, perseverance and tenacity are not the same. Some try hard to earn more, and some earn less. Everywhere in the world people earn at different rates and enjoy different socio-cultural positions. Every country has defined criterion for measuring and valuing the positions of its, citizens, referred to as socio-economic status. A study was carried out in the United State of America by Parson, Hinson and Sardo-Brown (2001). The study revealed families with an income in excess of $100,000 who enjoyed broad political power, who possessed college and professional degrees, and who had large family businesses were categorized at the top of the hierarchy or "upper class". Families who earned between $40,000-100,000 per annum and held power in state and local politics, had at least high/higher school education and white collar or skilled labour jobs were categorized as "upper middle class". The "middle class" families earned between $25,000-40,000 per annum. Parson et al (2001)

further described some families as working class or "lower middle class". Lower middle class had income between $12,000-25,000 per annum, had limited local power, lack high school degree and were engaged blue-collar jobs. The last was **"**lower class" its members lived below the poverty line. They earned below $12,000 per annum and had no political voice.

2.4 Academic Performance

Academic performance is the outcome of evaluation through standardized test or examination. Students' academic performance in Nigeria secondary schools especially in public secondary schools has been a source of concern to all and sundry. There has been a general apprehension about the fallen standard of education in Nigerian educational system. This unfortunate trend has become a source of concern considering the great importance of education to national development. Aremu (2000) remarked that academic failure is not only frustrating to the students and the parents; its effect is equally grave on the society in term of dearth of manpower in all spheres of the economic and politics. Poor academic performance is adjudged by the examiner as fallen below an expected standard. Research has attributed low academic performance at secondary school level to many factors.

Morakinyo (2003) affirmed that many secondary school products in Nigeria performed below expected standard. He however attributed the low level of academic performance in secondary schools to teachers' non use of verbal reinforcement strategy. On the other hand, Aremu and Sokan (2003) passed the blames of poor performance of secondary school students on themselves. They pointed out that low retention, parental factors, association with wrong peers, low achievement motivation and the likes have

contributed immensely to the low academic performance being witnessed in the nation's secondary education.

The National Policy on Education (2004) stipulated that secondary school education is an instrument for national development. It fosters the worth and development of the individuals for further education and development of the society. High academic achievement needed to be attained above lofty objective of the secondary school education is now becoming a dream too difficult to realize. Adebule (2004) remarked that all over the country, there is a great consensus of opinion about the fallen standard of education at this level of education. Adesemowo (2005) observed that fallen in educational standard in secondary school education is particularly noticed in subjects like Mathematics and English Language.

Asikhia, (2010) viewed secondary school education as a transformational tool necessary to achieve a more rapid economic, social, political, technological, scientific and cultural growth and development. However, the performance index at this level of education he noted has become so low that it is now unacceptable to all stakeholders. Low academic performance is a direct function of attitude of some teachers to their jobs, poor attendance to lessons, lateness to school, and poor methods of teaching and unsavory comments about students' performance. The impediments to quality in our educational system have rendered the performance in an unfortunate low state.

2.5 Financial Accounting

Financial Accounting deals with how businesses track their income and assets over a period of time. Financial Accounting is used in the business world to describe the transaction entered into by all kinds of organizations and people associated with business such as managers, owners of investments, bankers, lawyer, marketers, estate agents etc.

Haskins, Ferris and Selling (2000) defined Financial Accounting as the systematic recording, reporting and analysis of financial transaction of a business. Okwuanaso and Nwazor (2001) defined Financial Accounting as the process of collecting, recording, analyzing and summarizing in monetary terms information about an organization. From this definition, Financial Accounting report only gives monetary information of an organization but does not reveal the organogram, operation, staff strength and staff relation in an organizational setting. According to Asaolu (2002), Financial Accounting is the process of recording, classifying, selecting, measuring, interpreting, summarizing and reporting financial data of an organization to the users for objective assessment and decision making. Accounting data are processed into accounting information through the use of accounting principles and conventions. The accounting principles are known as "Generally Accepted Accounting Principles (GAAP)." They are the basic fundamentals which guide accountants in recording, appreciating and assessing accounting information as well as the preparation and interpretation of financial statements. The accounting information system is time proven, time honored, and its format is universally understood. Flegm (2005) defined accounting as the measurement, disclosure or provision of assurance about financial information that helps manager, investors, tax authorities and other decision makers to make resource allocation decision.

Wild (2005) defined Financial Accounting as an information and measurement system that identifies, records and communicates relevant, reliable and comparable information about an organization. According to Guest (2006), Financial Accounting is the art of recording, classifying, summarizing financial information in a significant manner. Longe and Kazzem (2006) explained that Financial Accounting seeks objectivity, and as such must have rules in which the activities of the business are recorded. Compliance with these rules bring standard in accounting practice and deviation makes accounting reports subjective and unfit for decision making. Franc (2007) viewed Financial Accounting as the process of identifying, measuring and communicating economic information thereby permitting informed judgments and decisions by users of the information. Rosenfield (2009) opined that Financial Accounting is one branch of accounting which has historically involved processes by which financial information about business is recorded, classified, summarized, interpreted, and communicated. Ronsenfield (2009) further explained that the main objective of Financial Accounting is to produce accurate (true and fair) financial reports that are useful to managers, regulators, and other stakeholders such as shareholders, creditors and customers. Longe and Kazzem (2012) defined Accounting as a process of recording, classifying, selecting, measuring, interpreting and communicating financial data of an organization to enable the users make decision. Longe and Kazzem (2012) further said that an accountant must not only be interested in record keeping alone but in the application of his professional competency, knowledge and skills in presenting accounting information to assist management decision making.

From all these definitions, it can be deduced that Accounting is a system of recording, verifying and reporting the transactions of an organization. It is concerned with

an organization's assets, liabilities, revenues, expenses and shareholders' equity. Accounting information enables lenders, managers, tax authorities, investors and the general public to make decisions.

2.6 Relevance of accounting to the users of financial information

Accounting is one of the principal subjects for business students in Nigerian secondary schools. Everyone should be required to study Financial Accounting because it is very essential to our daily life. Accounting is the backbone of the world's economy. Every organization needs accounting information to take decisions and to communicate with accounting users.

The following are the usefulness of Financial Accounting according to Longe and Kazeem (2012).

(i) Accounting information can be used for decision making.

(ii) It provides permanent records for all the transactions.

(iii) It helps to determine the profitability of a business concern.

(iv) Accounting records are used for tax assessment.

(v) Helps to prevent fraudulent practices.

(vi) The accounting records provide a means by which the finances of a business are controlled

(vii) The accounting records show the income and expenditure.

(viii) The assets and liabilities are shown by the accounting records.

(ix) It facilitates reference making to past transactions.

(x) Proper record keeping makes it possible to find out how a business stands in relation to its customers.

(xi) It enables the business owners to ascertain the profit or loss made during a trading period.

.(xii) It shows purchases and sales made within a given period.

(xiii) It facilitates inter-firm comparison.

2.7 Teachers as a Factor in Students' Academic Performance

A major factor in any academic setting is teacher. Teachers exert tremendous influence on students' academic achievement at any level of education. These influences can either be negative or positive depending on their availability, commitment, skills and drives.

Lassa (2000) argued that education cannot be provided by just anybody, it requires a teacher who plans and delivers the lesson or instruction in such a way that the objective can be achieved. An uncertain teacher cannot prepare students for WASCE/GCE because it is unlikely that they could pass. According to Darling (2000), middle and high school students learn more from teachers who hold Bachelor's or Master's degree in the subjects they teach and from experienced teachers than they do from less experienced ones. Teachers have been shown to have an important influence on students' academic achievement, and they also play a crucial role in educational attainment of a nation because teachers are ultimately responsible for translating policy into action during interaction with students (Afe, 2001). Effective teachers have been described as those who produce desired results in the course of their duty as teachers (Uchefuna, 2001). Teachers' adequacy and competency in respect to their pedagogical practices, strategies and mastery of the

curriculum and subject content have been found to affect students' performance (Rodger, 2001; Stuart, 2004).

Teachers play vital roles in students' learning and performances. While every situation in every community, nation or educational system may be different, there is no doubt that teachers, as well as parents/guardians, have a responsibility to help students succeed (Wenglinsky, 2002). According to Ogunsaju (2004), academic standard in all Nigerian educational institution has fallen considerably below societal expectations. Poor academic performance of students in Nigeria has been linked to poor teachers' performance in terms of accomplishing the teaching task, negative attitude to work and poor teaching habits which have been attributed to poor motivation (Ofoegbu, 2004).

In order to enhance better academic performance in secondary schools, the Nigerian government put some measures in place. Ekwesili (2006) said institutionalized Private Public Partnership (PPP) and School Based Management Committee (SBMC) to manage secondary education will promote school effectiveness and students' success. However, much it depends on the amount of learning that takes place in the classroom and how effective and efficient the teachers perform in schools. The influence of teachers can mend or impaired students' performance depending on their availability, qualification, commitment and insight drive. Corroborating this, Owolabi (2007) suggested that government should find all possible means to retain veteran and experienced teachers who are willing to serve so that they can use their wealth of experience to improve the system. Teachers' performance in every parameter has a significant impact on students' understanding and performance. For instance, if a teacher is effective in teaching, his students will likely do better in class. If however the teacher is ineffective and inefficient,

students' performance falls. It is also possible that with an ineffective or careless classroom teacher a student can still get an A grade. A student can also fail in the class with a 'good' teacher (Ukoha, 2008).

2.8 Students' Academic Performance in Nigerian Secondary Schools

Students' performance in secondary schools is evaluated in a number of ways. For regular grading, students demonstrate their knowledge by taking written and oral tests, doing presentations, home work and participating in class activities and discussions. Teachers evaluate in the form of letter or number grades and side notes to describe how well a student has done. Students' performance in Nigerian Secondary schools, particularly public secondary schools has been a source of great concern to all. Aremu (2000) remarked that academic failure is not only frustrating to the students and parents; their effect on the society is equally grave in terms of dearth of manpower in all spheres of a nation's life.

Researchers have attributed low academic performance in Nigerian secondary schools to many factors. In this regard, Akpofure and N'dipu (2000) advised schools to maintain a manageable carrying capacity in utilization of classrooms, libraries and laboratories for effective teaching and learning. It can therefore be deduced that students' academic performance in secondary schools depends to a large extent on the availability of required resources and their effective utilization. The quality of education depends on teachers. Over time students' academic performance in both internal and external examinations had been used to determine excellence in teachers and teaching (Ajao 2001).

In a study of relationship among school size, resources utilization and school effectiveness, Ibitoye (2003) reported a significant relationship between enrolment,

utilization of classroom provided for teaching, the teaching of learning activities and students' academic performance. Where resources were not available or adequately utilized, academic achievement in such school was low. A similar study by Aduwa (2004), on determinants of students' academic success, reported that students' home environment, their cognitive abilities, self-esteem, self concept, studying habits and motivation affected their academic success. Educators, trainers, and researchers have long been interested in exploring variables contributing to effective performance of learners. These variables are inside and outside the schools and they affect students' academic achievement. These factors may be termed as students' factors, family factors, school factors and peer factors (Crosnoe, Johnson and Elder, 2004). Iyamu (2005) contended that family, school; peers factors may not have significant impact on successful learning if learners are not handled by competent principals and teachers.

Statistics released by JAMB revealed that from 2007-2009, a total of 2,993,197 candidates sat for University Matriculation Examination. However, only 427,777 of them secured admission into universities nationwide (Sam, 2011). Similarly, it was reported from WAEC that the level of attainment of candidates in all subjects over the years has been appalling. For instance, the results of 2010 November/December West African Senior School Certificate Examination were not encouraging as only 20.04 per cent of 310,077 candidates obtained five credits in core subjects including English Language and Mathematics. An examination of past performances of students in secondary schools indicated that in 2005 only 27.53 per cent obtained five credits in core subjects, while 15.56 per cent passed in 2006. In 2007, 25.54 per cent passed. The worst performance of 13.76 per cent was recorded in 2008. There was improvement in 2009 when 25.99 percent passed

the examination. The performance went down in 2010 to 20.04 percent (Olorundare, 2010, & Sam 2011).

2.9 School Location and Environment on Students' Academic Performance

Students' educational outcome and academic success were greatly influenced by the school they attended. School factors include school structures, school composition and school climate. The school is the environment that sets the parameters of students' learning experience. Considine and Zappala (2002) studied students' performance in Australia and found that geographical locations did not significantly predict outcomes in performance. The environment and the personal characteristics of learners play an important role in their academic success. The school personnel, members of the families and communities provide help and support to students for the quality of their academic performance. This social assistance has a crucial role for the accomplishment of performance goals of students at school (Goddard, 2003).

School location and environment play a vital role in students' academic performance. Students can focus more clearly when a school is able to create an environment where the students feel safe. If a school is able to accomplish a feeling of safety, students could achieve success despite their family and neighborhood backgrounds (Crosnoe et al 2004). The school environment has two components, classroom inner environment and out of class school environment. Crosnoe et al (2004) defines school climate as 'the general atmosphere of the school. School climate is closely related to the interpersonal relations between students and teachers. Trust between students and teachers increases if a school encourages teamwork. Students who trust their teachers

were more motivated, and as a result performed better in school (Crosnes et al, Eamon 2005).

The school environment may not only be restricted to physical building but to all the objects, forces and conditions which influence the child physically, intellectually and emotionally. Good environments vary in many aspects such as parents' level of education, economic status, occupational status, religious background, attitudes, values, interests, parents' expectation for their children, and family size. Children coming from different good environments are affected differently by such variations. Out of the many factors, good environment plays a vital role on child's academic achievement. Bansal, Thind and Jaswal (2006) opined that good environment is likely to enhance the child's motivation to achieve academic success, which in turn contributes to good performance in school. The learning environment that is not free of barriers, or obstacles or distractions such as noise, gas/smoke pollutions and so on can constitute health hazards, which in turn affect or reduce students' concentration or perceptual or conceptual focus to learning (Sprinthall, 2007). Markets and garages located near schools have always posed threats to students. Noise and pollution from these sources have always endangered students' lives and their concentration.

Crosnoe, Johnson, and Elder (2004) reported that school type (public or private) and class size are two important structural components of students' performance. Private schools tend to have both better funding and smaller class size than public schools. The good funding of private schools enhance better academic performance and more access to resources such as computers, which have been shown to enhance academic achievement (Crosnoe et al, 2004; Eamon 2005). Smaller class size creates more intimate settings and

therefore could increase teacher-student bonding which could have a positive effect on students' success.

Sam (2011) found that the geographical location, social and economic status of a school had effects on the educational achievement of students in the school. This finding is undesirable as the immediate environment of a child plays a major role in the socialization of such child. Therefore, the area in which a school is located matters most in the educational achievement of a student. A school in the heart of a Government Reserve Area or an elite housing estate cannot be compared with a school located in an unsuitable place like motor garage, main-street, slum and noisy environments, or those that are near a big market. Noisy environment is capable of hampering teaching and learning conditions. Also, long journeys to schools can be drudgery and trying and such condition can affect students' performance.

Alokan (2010) found that sex and location did not affect students' academic performance. Many parents in Nigeria believe that the academic performance in urban schools are poor compared with academic performance of students in rural schools. They therefore prefer to enroll their wards in rural schools for Senior School Certificate Examinations (Adigun & Yusuf, 2010). Owoeye and Olatunde (2011) maintained that urban students performed better in examinations than their rural counterparts, and is some cases rural students (in spite of all odds) performed better. Although no particular set up (urban or rural) may not claim superiority over the other because their students' performances at time may be same.

2.10 Parental Educational Status and Students' Academic Performance

Parental educational status plays dominant role is student's academic performance. This was the view of Musgrave (2000) that a child that comes from an educated home would like to follow the steps of his/her family and by this, works actively in his/her studies. He further said that parents who had more than a minimum level of education are expected to have a favoured attitude to the child's education and to encourage and help their children in school's work. Musgrave (2000) further said that educated parents provide library facilities to encourage their children to show good examples in activities of intellectual type such as reading of newspapers, magazines and journals. They are likely to have wider vocabulary by which the children can benefit and develop language fluency.

The kind of mental challenges to which a child is exposed at various periods is likely to determine the kind of mental abilities which he/she displays. Mullis (2002) noted that educated parents take many positive steps to help their children, including the following: they can encourage students to pursue advanced course work, invest significant amount of time in their children homework and to devote more time to reading their work than to watch television. An interest in reading and learning can be fostered by reading aloud to children; holding family discussions about reading materials, school work and current events and encouraging frequent trips to the library to gather more information about interesting topics.

Sentamu (2003) argued that rural families and urban families where both parents were illiterate or had inadequate education do consider home study for their children a priority. He further argued that illiterate families don't foster a study culture on their

children since the parents themselves do not attend school or the education they received was inadequate to create awareness in them. These differences in home literacy activities are likely to be reflected in school achievement of their children. Sharma (2004) in his study said that the influences of parental education upon students' primary education make a difference and concluded that parental support in a students' academic success in secondary school may be a factor that cannot be ignored. Rothman (2004) reported that the most important factors associated with the educational achievement of children were not race, ethnicity or immigrant status, but socio-economic factors (parental educational levels, neighborhood poverty, parental occupational status and family income). He thus concluded that if consideration was not given to how educational policies complement or conflict with policies related to family welfare, work, poverty, housing and neighborhood conditions, then nation would continue to face significant obstacles in narrowing the achievement gaps between students. Children raised by parents with high qualification are more inquisitive towards learning, compared to those children raised by parents with low education (Hill, Castelino. Lasford, Nowlin, Dodge and Bate, (2004). These views point to the fact that parental education has a role to play in the students' academic performance.

Apart from parental educational status, many factors can affect academic performance of students. People differ in their need to achieve in situations that call for excellence. Gesinde (2000) argued that the urge to academic achievement varies from one individual to the other. He found that the need for achievement was very high for some students while for others it was very low. Zimmerman (2000) reported that students' academic performance depend on number of different factors. In a study he carried out that weak peers reduced the grades of middle or strong students. The findings on influence of

school type on students' academic performance are controversial; his study shown that school type had no significant influence on students' academic performance. This finding implies that whether a student attends federal college or public secondary school it does not make a difference in his academic performance. The finding contradicts the assumption of some parents that students in federal colleges had better academic performance than those in public schools. Zimmerman (2000) found that students who are self-efficacious are more likely to undertake difficult and challenging tasks than students who are not self-efficacious, and they are likely to exert more efforts and persist longer in the face of difficulties. Although teachers' strong effect would significantly influence students' academic achievement, other factors such as background, family support, intellectual aptitude of students, personality of students, self confidence, and previous instructional quality were found to also influence students' examination scores (Starr, 2002).

Students' educational outcomes and academic success is greatly influenced by the type of schools that they attend. The school one attends is the institutional environment that sets the parameter of a students' learning experience. Depending on the environment, a school can either open or close the doors that lead to academic achievement. According to Considine and Zappala (2002), the type of schools a child attends influences the child's educational outcome. Kwesiga (2002) agreed that the school has an effect on the academic performance of students, but argued that school facilities determine the quality of the school, which in turn influence the achievements, and attainment of its pupils. Sentamu (2003) argued that schools influence learning in the way content is organize in the teaching, learning and assessment procedure. All these scholars agree in principles that schools affect academic performance of students.) It has been found that perceived self-efficacy

influences students' methods of learning as well as their motivational process. Students who are self-efficacious appeared to use more regulating strategies which led to higher achievement (Hawthome, 2004).

According to Slavin (2006), motivation is one of the factors that can contribute to academic success. Therefore, it is important for both parents and educators to understand why promoting and encouraging academic achievement from an early age is very important as motivation is crucial to a student's academic success at any age. Lack of proper teaching strategies, content knowledge, motivation and non completion of curriculum within an academic year can pose a problem to academic performance of students. Other influences include role played by parents in their children's education and students' general competencies in understanding use of language in understanding some concepts, use of outdated teaching practices and instructional methods that may be less learner-friendly. All these can result in poor teaching standards and consequently affect students' performance (Olorundare, 2011).

2.11 Parental Influence on Students' Academic Performance

Parental influence on students' academic performance is among of many variables that have caught the attention of researchers. Educators and those responsible for education policy have for long suspected that lack of parental involvement in their children's education may be a barrier to reaching high academic achievement. A study by Alkin (2004) found that students' achievement motivation was influenced by students' perception of parental support and involvement. If students' perception is positive regarding their parents' support and involvement, they will achieve well. Engin-Demir

(2009) opined that parental involvement and interest will encourage children to do well in their academic pursuit. Through their involvement, parents convey the message that school is important and provide their children with positive emotional experiences in relation to school. Yonghong (2009) reported that students performed significantly worse in Readings, Mathematics and Sciences in schools whose principal reported that learning was strongly hindered by lack of parental support.

Engin-Demir (2009) stated that sizable research has consistently shown that students academic performance is influence by background of the family characteristics such as socio-economic status of parents; level of education, occupation and income. Out of all these factors, parental level of education and income has been the most significant source of disparities in students' performance. Engin-Demir (2009) reported that parents played an important role on how well their children performed in school, as their involvement in their children's schooling had a significant impact on their academic performance. Engin-Demir confirmed that there was a connection between students' academic performance and parental involvement. The socio-economic status of parents; higher levels of parental involvement caused students' academic achievement to increase and higher level of parental involvement increased the level of students' performance. He therefore concluded that if parents became seriously involved in children's education, all key players would do what must be done to guarantee academic success, all key players would be working together as they would be held accountable, and it would become clear to the community and parents' efforts made difference in their children's success and overall performance.

2.12 Impediments to Quality Education in the Nigeria Educational System

The overall view on impediments to quality in education is imperative to secondary school system due to its strategic position. Issues at basic level exert profound influence on secondary system since they receive the products of this lower system. Similarly, secondary school system cannot be isolated from the problems of the tertiary system being the ultimate destinations of its products and where teachers in secondary school level were trained.

Participants at the National Summit on Education 2008 observed some factors on the depressed quality on the Nigeria educational system. Seven of these factors have been isolated by Okebukola (2008). These factors which they considered as the "big seven" are discussed below:

1. Policy incoherence and implementation inconsistency

In the frontline of efforts to maintain or boost quality in education is the existence of well-articulated policies. Policy guidelines form the basis of action by implementers of the education agenda. The umbrella policy is the National Policy on Education (NPE). Okebukola (2008) remarked that the gap between policy prescription and practice has remained wide. This situation was viewed to be the function of weak monitoring and evaluation mechanism. Okebukola observed that a potent inspectorate division which will turn the searchlight on the gaps and cause of remedial to be taken is hardly ever found at Federal, State and Local Government levels. When policy is incoherent and inconsistent, implementers are confused leading to inaccuracies in practice.

Policy incoherence is the typical consequence of lack of synergy between different levels of education. Inconsistence is the deviation in application of policy or even change in the policy for reasons that have not been thought through. In both cases, frequent changes in leadership of Ministries of Education are the explanatory factor. Okebukola (2008) maintained that leadership change especially at the level of the Federal Ministry of Education (FME) in the last seven years has translated into promulgation of a policy one day and the scrapping of policy the next day. Some examples according to researcher are the upgrading of some polytechnics to universities, the merger of Scholarship Board with Education Trust Fund (ETF), and the conduct of National Common Entrance Examination to Unity School in 2008. The examination which was actually conducted was later admitted to be in error as the exercise went contrary to the Universal Basic Education (UBE) law.

2. Teacher Inadequacies (Quality and Quantity)

A major factor in the school setting is the teacher. A teacher's inadequacy (quality and quantity) has been observed by Okebukola (2008) as having a profound effect on the quality of education in Nigeria. Aina (2008) viewed dearth of qualified teachers in the nation's education system as serious impediment to quality in education.

3. Funding Inadequacies

The depressed quality of education in Nigeria has been explained in part by the inadequate funding of the system. All stakeholders in education including parents, teachers, and students' development partners have listed funding inadequacy as a problem. Okebukola (2008) noted that the argument for inadequate funding of education cannot be

faulted. However, the researcher maintained that the political will to be convinced by the argument has been weak and further stressed that data on funding inadequacies showed that the system had less than a sixth of what required in delivering quality education at all levels.

4. Infrastructural Facilities Challenges

An environment conducive for learning is predisposing to quality education. Okebukola (2008) noted that quality has not been assured in many Nigerian schools because the learning environment is far from conducive. He maintained that optimal teaching and learning cannot be promoted under run-down building, broken-down equipment/furniture, bushy surroundings, inadequate classrooms, laboratories, libraries etc.

5. Curriculum Inadequacies

Curriculum inadequacies have been observed as a serious impediment to quality education deliveries. Okebukola (2008) reported that deficiencies especially in relation to relevance and adequacy to meet contemporary needs of the society. The researcher however noted with delight that Nigerian Educational Research and Development Council (NERDC), National Universities Commission (NUC), National Board for Technical Education (NBTE) and National Commission for Colleges of Education (NCCE) are taking steps to update curricular for levels specific to their mandates.

6. Poor Curriculum Delivery

Closely related to curriculum inadequacies is the issue of poor curriculum delivery in the nation's education system. Participant in the National Summit on Education 2008 strongly remarked that the quality in education has been lowered by poor curriculum delivery. Harsh and intimidating classroom interactions engender fear in students and hatred for schools (Okebukola, 2008). The researcher noted that students adduced their dislikes for schools to poor teaching methods and intimidation by teachers, including canning. As students are poorly taught on account of host of factors relating to teachers' quality, performance in school and public examination is said to be compromised.

7. Social Vices

Among the impediment to quality education and good performance in our educational system is social vices. Examination malpractice, cultism and sexual harassments are social vices that have crept from the larger sector to our educational system. These vices especially examination malpractices are exerting toll on the quality of products from the system.

2.13 Parental Social Standing in the society

Parental social standing cannot be an undermined factor in academic performance of students in secondary. This factor can influence students' performance positively and negatively. Parents with high social standing had tendency of having high income to give their children quality education to enhance better academic performance while parents with low social standing in the community were likely run short of money to provide quality

education to their children. Social standings of parents are the position occupied in the society such as traditional titles; political power or committee memberships that made them to fill certain position in the community they live. According to Encyclopedia Britannica (2007) status groups are communities that are based on ideas of proper lifestyles and the honours given to people by others. These groups only exist because of people's ideas of prestige or dishonor. Also, people in these communities are only supposed to associate with people of like status, and all other people are looked at as inferiors. The German sociologist Max Weber developed a theory proposing that stratification is based on three factors that have become known as "the three P's of stratification": property, prestige and power. He claimed that social stratification is a result of the interaction of wealth, prestige and power.

Whether social standing of parents will inhibit or contribute to academic performance of students depends on the importance attached by parents to their children's education. Researcher has two approaches to this because some parents were so choked-up with activities that they scarcely have time for their children while some parents despite their tight schedules spare their time or assign somebody like private/lesson teachers to cater for the academic needs of their children. Although there was no sufficient literature, but the researcher's personal experience (having seen from the society) discovered that those parents that have high social standing in the society such as traditional title holder, politician or an influential people in the community may not have ample time with their children talk less of having time to get themselves involved in their children's academic. Brown (2009) opined that teachers experienced frustration of trying to involve parents and getting little responses. Teachers complained that parents do not come to conferences or schools, to check home

works, or answer notes. This leads some teachers to conclude that parents do not care about their children's' education.

There are a number of reasons why some parents may not become involved. For many parents, a major impediment is lack of time because of social involvement in the society. Brown (2009) reported that busy parents are often unable to attend to school events during the day, in addition, evenings are the only time these parents spent with their children, and they may choose to spend time with their family rather than attending meetings at school. Researcher noted that some parents who were uninvolved in their children's education because they don't know the gravity of their involvement. Even parents who are confident and willing to help may hesitate to become involved because of other commitments and social engagements here and there. It is the responsibility of teachers and administrators to encourage parents to see the needs to become involved in their children's academic performance.

2.14 Review of Empirical Studies

Some studies related to this study were reviewed under this section. Dim (2005) conducted a study on the effects of Teachers' variable on students' academic performance in Federal Government Girls' College (FGGC), Gusau and Government Day Secondary School also in Gusau, Zamfara State. The study focused on Junior Secondary School (JSS) 3 students. It was a descriptive survey. Questionnaire was used to collect the required data for the study. One hundred and twenty (120) students were randomly selected from both schools for the purpose of the study. Findings of the study showed that teachers' qualification, years of experience were significantly related to the students' academic

performance in English Language in both schools. The present study is related to this past study because both researched on academic performance of students in secondary schools. The present researcher viewed that the population of students were not disclose to know how fair the sample was. The present researcher is taken bigger samples from two states to have a wider coverage and this constituted the gap the present researcher bridged.

Rohana, Nor and Zaid (2009) conducted research on the relationship between the quality of learning environment and academic performance from a students' perception in Bumiputera, Malaysia. The objective of the study is to assess the various components of learning environment as they affect learning outcomes. A sample of 370 randomly selected students was taken from the population of students. Data were analyzed using descriptive survey statistics and Pearson Product Moment Correlation. Findings revealed that students could assess the five components that contributed to their academic performance (facilities provided at home, housing environment, parents' motivation and teacher factors). Housing environment and parent's motivation had the highest influence, while facilities provided at home had the least influence. The result also showed that the only two components of the learning environment that were positively correlated with students' academic performance were home environment and school/teacher involvement. The present research study is related to previous research study because both assessed students' performance. However, the study was limited to only one institution, while the present study covered some selected secondary schools in two states. The previous study may not have general applicable to other institutions because it was conducted in one institution. Also, the actual population for the study was not stated to know whether the sample was a fair representation of the population.

Owoeye and Olatunde (2010) conducted a research on the relationship between school location and students' academic achievement in secondary schools in Ekiti State, Nigeria,. The study looked at the location of schools as it relates to academic performance of students in Ekiti State between 1990 and 1997. The population was fifty (50) secondary schools that sat for West African School Certificate Examinations (WASCE) between 1990 and 1997 in both rural and urban areas of the state. One validated instrument, "Student Location Questionnaire (SLQ)", was used for data collection. One null hypothesis was formulated and tested. Data were analyzed using mean and t – test. The results showed that there was a significant difference between academic achievement of students in rural schools and urban schools. The study revealed that students in urban areas had better academic achievement than their rural counterpart in rural schools. The study is related because of the school location formed part of variables on the topic and descriptive survey designs were employed. The gap noticed was that the total population and sampling techniques were not stated and this constitutes the gaps filled by present researcher.

Akinsolu (2010) conducted a research work on the teachers and students' academic performance in secondary school in Osun State: Implication for Planning. The study examined the number of qualified teachers and its relationship to students' academic performance in public secondary schools. The study used a post-hoc data set. An instrument titled "Quality and Quantity of Teachers and Students' Academic Performance" (QQTSAP) was used to gather data for the study. Twenty one public secondary schools, one in each Local Government Area in thirty (30) LGA in the state were sampled. Senior School Certificate Examination results from 2001 to 2005 were used to assess students' academic performance. The data was analyzed using ANOVA and Spearman Rank Order

Correlation Co-efficient to test the three hypotheses of the study. The findings revealed that teachers' qualifications, experience and teacher-student ratio were significantly related to students' academic performance. The present study is related to the past study because both studied academic performance of students in public secondary schools. However the researcher noticed that the previous study had not narrow down the academic performance to a particular subject which made the interpretation of result cumbersome but present researcher narrowed down to financial accounting and this constituted the gap filled.

Yusuf and Adigun (2010) conducted a research on the influence of school type, sex and location on students' academic performance in public secondary schools in Ekiti State, Nigeria. The sample of the study consisted of forty (40) secondary schools. Four (4) Government Colleges (State Unity Colleges) were purposively selected for the study while thirty- six (36) public secondary schools were randomly selected. The schools sampled had presented candidates for both West Africa Examination Council (WAEC) and National Examination Council (NECO) . Data collected were analyzed using percentage scores and t-test statistics. Three null hypotheses were generated and tested at 0.05 level of significance. Findings from the study showed that the level of students' academic performance was low. It was also revealed that school type, sex and location had no significant influence on students' academic performance. This study is related past study because both considered influence of school location on academic performance of students in public secondary schools. The present researcher noticed that the reason for purposive sampling was not stated but the current researcher used random sampling and the reason was stated and this constitutes the gap filled by present researcher.

Akinsanya and Ajayi (2011) carried out a research on the Effects of Parents' Occupation, Qualification and Academic Motivation of Wards on Students' Achievement in Mathematics in Secondary Schools in Ogun State, Nigeria. The study employed ex-post facto research design, and samples were selected from sixty schools in nine LGA in Ogun State. Two research instruments Students Questionnaire and Mathematics Achievement Test were used. Data were analyzed using multiple regressions at 0.05 level of significance. The result revealed that parents' education had the highest influence on academic achievement of students in Mathematics, while academic motivation had the least effect. The similarity of the present study and previous was that both assessed academic achievement of students and occupation and education are sub-set of socio-economic status and both were carried out in secondary schools.

Mahmood, Atta, Muhammed and Shah (2012) conducted a research on impact of socio-economic status of family on academic achievement of students. The research took place in Dikhan District, Pakistan. Eight colleges and two higher secondary schools were used, and a sample of twenty students was selected from each college and school. Spearman's Rank Correlation and Chi-square test were used to test the null hypothesis. The findings showed positive and strong correlation between socio-economic status and academic achievement. The similarity of the present and previous study was that both considered the effects of socio-economic status on students' academic performance. The present researcher noticed that the population and the sampling procedure were not disclosed and it may be difficult to establish the fair sample representation of the total population.

2.15 Summary of Reviewed Literature

This sub-heading gives a summary of reviewed literatures. The conflict theory was adopted for the study propounded by Max Weber in 1946 that sees education as maintenance of social inequalities and way of preserving power for those who dominate the society. The conflict theorist sees education not as social benefits but as a powerful means of maintaining power. The conceptual framework discussed the concepts of socio-economic status, school location, academic performance and financial accounting in relation to views of various authors about the concepts. Other areas of focus are the relevance of financial accounting information to the users, roles of teachers in students' academic performance and how teachers can make or mar academic performance of students.

Also, students' academic performance in Nigerian secondary schools and the analysis of performance in WAEC, NECO, and JAMB and the measures to improve falling standard of education were discussed. School location, school environment and their effects on students' academic performance and whether schools located in rural or urban areas has anything to do with students' academic performance were fully discussed. The researcher also discussed the role of parental occupation, education; social standing and their likely effects on children's academic performance. Based on researcher's finding, no study has been carried out on socio-economic status and school location on secondary school students' academic performance in financial accounting in Kwara and Osun States, Nigeria and this constitutes the gap that researcher had filled.

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

This chapter dealt with research design and methodology under the following sub-headings:

3.1 Research Design

3.2 Population for the Study

3.3 Sample size and Sample Procedure

3.4 Instrument for Data Collection

3.4.1 Validation of the instrument

3.4.2 Pilot Study

3.4.3 Reliability of the instrument

3.5 Procedure for data collection

3.6 Procedure for Data Analysis

3.1 Research Design

The researcher used descriptive survey research design in this study. This design is identified by Nafi'u (2005) and Olayiwola (2007) as best and effective for data collection from large population through the use of personal interview, questionnaire and observation. The choice of survey design was based on the fact that the entire population could not be used. Data collected from a sample of the population were subjected to statistical analysis.

3.2 Population for the Study

The research area comprised of two states, Kwara and Osun with a combined number of five hundred and thirty three (533) secondary schools and thirteen thousand and sixty three (13,063) students divided into urban and rural areas in the six (6) senatorial districts in Kwara and Osun States. The breakdown of the population is shown in Table 3.1

Population for the study

Table 3.1

S/N	Senat. District	Number of Schools			Number of Students		
		Urban	Rural	Total	Urban	Rural	Total
1	Kwara North	46	33	79	825	321	1146
2.	Kwara Central	65	32	97	1017	401	1418
3.	Kwara South	98	58	156	2026	1052	3078
4.	Osun East	75	29	104	1848	784	2632
5.	Osun Central	32	16	48	1506	658	2164
6.	Osun West	31	18	49	1852	773	2625
	TOTAL	**347**	**186**	**533**	**9074**	**3989**	**13063**

Source: Kwara and Osun Teaching Service Commissions 2014

3.3 Sample Size and Sampling Procedure

The researcher randomly selected 10% of the schools and students both in urban and rural areas; this is in line with Kajang, David and Jatau (2004) that 10% of the total population is a fair representation of total population where population is in thousands. In selecting the schools to be used, the name of each school was written on pieces of paper

considering urban and rural factor. A research assistant was asked to randomly pick a total equal to 10%. For students, 10% of the total population within the sampled schools was selected. The breakdown is shown in Table 3.2

Sample Size

Table 3.2

S/N	Senat. District	Number of Schools			Number of Students		
		Urban	Rural	Total	Urban	Rural	Total
1	Kwara North	5	3	08	83	32	115
2.	Kwara Central	6	3	09	101	40	141
3.	Kwara South	10	6	16	203	105	308
4.	Osun East	7	3	10	185	79	264
5.	Osun Central	3	2	05	151	65	216
6.	Osun West	3	2	05	185	77	262
	TOTAL	**34**	**19**	**53**	**908**	**398**	**1306**

3.4 Instruments for Data Collection

In order to gather the required data for this study, a self structured questionnaire was designed by the researcher for parents. It was based on the objective, research questions (RQ) and null hypotheses. It was made up section A, B and C. **Section A** has 9 items titled 'parental educational qualification', items 1 – 6 signified high education while items 7 – 9 signified low education, it answered research question one. **Section B** has 30 items titled 'profession'. Items 1 – 13 signified high occupation, while items 14 – 30 signified low occupation, it answered research question two. **Section C** has 9 items titled

'social standing of parents', it has four grades. Grade A, B, C and D. Grade A and B signified high social standing while grade C and D signified low social standing.

The researcher collected 3rd term examination results of accounting from sampled schools and it was used to assess academic performance of students in urban and rural areas. 50 mean score and above were considered passed and mean score less than 50 were considered failed.

3.4.1 Validity of the Instruments

In order to establish the content validity of the instrument, the instrument was vetted by four research experts not below the rank of Senior Lecturer in Ahmadu Bello University, Zaria. All corrections and suggestions made were effected before the final copy was produced.

3.4.2 Pilot Study

Pilot study was conducted in Baptist College Barkin-Ladi, Jos. The school was chosen because it is a public school that operated the same curriculum. The researcher gave 20 copies of the questionnaire to SS II financial accounting students to give to their parents to fill and return. All the 20 copies were collected back.

3.4.3 Reliability of the Instrument

In order to determine the internal consistency of the items, the data collected from the pilot study were analyzed using the Split-half method. The items were divided into two sets, one set for the odd items, while the other set was for the even items. The responses on both odd and even sets were compared using Pearson Product-Moment Correlation Co-

efficient statistics and correlated co-efficient of 0.7 was obtained. This implied that the instrument was reliable. This is in line with the suggestion of Warren (2003) that an average measure value for reliability co-efficient must not be less than 0.60. A reliable correlated co-efficient of this value implies that the instrument is internally consistent and valid for study.

3.5 Procedure for Data Collection

The researcher collected a letter of introduction as in Appendix I from the Department of Vocational and Technical Education, Ahmadu Bello University, Zaria, and was presented to the authorities of the selected schools. The instrument was administered to parents through their children. The questionnaire was distributed by the researcher with the help of five trained research assistants to help the researcher to cover some districts. The examination results of 3rd term 2013/2014 session of financial accounting of SS II students were collected from the schools to assess academic performance of the students. Two weeks were used to collect the data.

3.6 Procedure for Data Analysis

Data were analyzed as follows: Frequency and percentage were used for analysis of demographic variable of respondents, mean was used for answering research questions and t-test and Analysis of Variance were used for testing hypotheses. Mean scores that is up to 50.0 and above signified influence and mean scores that is less than 50.0 signified lack of influence for research questions. For null hypotheses, the decision to reject or accept was based on r-critical and t-calculated, when r-critical value is greater than t-calculated value at 0.05 level of significance the null hypotheses was considered accepted and when r-critical

value is less than t-calculated value at 0.05 level of significance the null hypotheses was rejected.

CHAPTER FOUR

DATA ANALYSIS: PRESENTATION AND INTERPRETATION

This chapter is intended to present the analysis and discuss the findings of the study. The analysis is presented under the following subheads:

(1) Demographic Data

(2) Answering the research questions

(3) Hypotheses testing

(4) Discussion of the findings

4.1 Analysis of Demographic Variables of Respondents

The demographic variables revealed the vital information regarding to personal characteristic of respondents under the study as shown in table 4.1 to 4.4

Table 4.1 Distribution of Respondents by Parental Educational Qualification

Qualification of Parent	Frequency	Percentage
Students whose parent had:		
High Education	825	69.6
Low Education	361	30.4
Total	**1186**	**100**

Source: Field Study 2014

Table 4.1 shows classification of the respondents based on parental educational qualification. Out of 1186 students, 825 students had parents with high educational qualification representing 69.6% while 361 students had parents with low educational qualification representing 30.4%. This shows that the students whose parents had high

educational qualification are greater than the students whose parents had low educational qualification.

Table 4.2 Distribution of Respondents by Parental Occupation

Parental Occupation	Frequency	Percentage
Students whose parents had:		
High Occupation	527	44.4
Low Occupation	659	55.6
Total	**1186**	**100.0**

Source: Field Study 2014

Table 4.2 shows classification of the respondents based on parental occupation. Out of 1186 students, 527 students had parents with high occupation representing 44.4% while 659 students had parents with low occupation representing 55.6%. This shows that the students whose parents had low occupation were more than the students whose parents had high occupation.

Table 4.3 Distribution of Respondents by Parental Social Standing

Social standing	Frequency	Percentage
Students whose parents had:		
High Social standing	471	39.7
Low Social standing	715	60.3
Total	**1186**	**100.0**

Source: Field Study 2014

Table 4.3 shows classification of the respondents based on parental social standing. Out of 1186 students, 471 students had parents with high social standing representing 39.7% while 715 students had parents with low social standing representing 60.3%. This

shows that the parents of students who had low social standing were more in number than the parents of student with high social standing.

Table 4.4 Distribution of Respondents based on School Location

School location	Frequency	Percentage
Students from Urban Schools	839	70.7
Students from Rural Schools	347	29.3
Total	**1186**	**100.0**

Source: Field Study 2014

Table 4.4 shows classification of the respondents based on parental social standing. Out of 1186 students, 839 students attend schools in urban areas representing 70.7% while 347 students attend schools in rural areas representing 29.3%. This shows that the students schooling in urban areas were greater than the students schooling in rural areas.

4.2 Answers to Research Questions

To answer research questions all the variables were collated, computed and their mean scores and standard deviations agreement derived as follows:

Question One: What is the influence of parental level of education on students' academic performance in financial accounting in secondary school in Kwara and Osun States, Nigeria?

Items 1-9 from questionnaire Section A were drawn to answer the question in table 4.5. The significance is as presented in table 4.5

Table 4.5 Parental Educational Level

	N	Mean	SD	Remark
Performance of students whose parents had:				High parental level of education significantly influenced students' performance
High Education	582	55.11	12.038	
Low Education	604	47.20	12.035	

Source: Field Study 2014

From the results in Table 4.5, the students whose parents had high educational qualification had a mean score of 55.11 and students whose parents had low educational qualification had a mean of 47.20. The mean score of high education was greater than mean score of low education. This implied that educational level of parents has significant influence on students' academic performance in financial accounting.

Question Two*:* What is the influence of parental occupation on students' academic performance in financial accounting in secondary school in Kwara and Osun States, Nigeria?

Items 1-30 Section B of the questionnaire were drawn to answer the research question two in table 4.6 The significance is as presented in table 4.6

Table 4.6 Parental Occupation

	N	Mean	SD	Remark
Performance of students whose parents had:				The high parental occupation the better the
High Occupation	527	56.81	11.157	academic performance of students.
Low Occupation	659	46.50	11.921	

Source: Field Study 2014

The result in Table 4.6 shows the category of students whose parents engaged in high and low occupation. High occupation had a mean score of 56.81 while the students whose parents engaged in low occupation had a mean score of 46.50. This shows that the mean score for high occupation is greater than mean score for low occupation. This implies that the high the parental occupation the better the academic performance of students in financial accounting.

Question 3: What is the influence of parental social status on students' academic performance in financial accounting in secondary schools in Kwara and Osun States, Nigeria?

Items 1-9 Section C of the questionnaire were drawn to answer the research question three in table 4.7. The significance is as presented in table 4.7

Table 4.7 Parental Social Standing Showing Mean Score

	High S. Standing	Low S. Standing	Remark
Titles in the community	52.59	51.16	The high the parental social standing the better the academic performance of students in financial accounting
Political participation	50.85	53.92	
Community participation	52.82	50.88	
Invitation to social functions	52.31	51.39	
Social titles	52.56	51.15	
Committee membership	53.24	50.63	
Community Decision making	52.82	50.88	
Fund raising	53.24	50.47	
Popularity	49.92	53.78	
Total	**470.19**	**464.26**	
Average mean score	52.24	51.58	

Source: Field Study 2014

Table 4.7 shows social status of parents. The students whose parents had high social standing had an average overall mean of 52.24 while students whose parents had low social standing had an average overall mean of 51.58. This shows that the overall mean score for student from parents of high social standing is higher than the overall mean score for low social standing. This implies that the high the parental social standing the better the academic performance of students in financial accounting.

Question 4: What is the influence of school location on students' academic performance in financial accounting in secondary schools in Kwara and Osun States, Nigeria?

Item one and two were drawn to answer the research question four in table 4.8. The significance is as presented in table 4.8

Table 4.8 School Location

	N	Mean Score	SD	Remark
Performance of students in:				Students schooling in urban areas performed better than rural areas
Urban Area	839	52.38	12.458	
Rural Area	347	47.95	12.630	

Source: Field Study 2014

Table 4.8 shows school location of students in respect to urban and rural area and their mean performance of each group. The students schooling in urban areas had a mean score 52.38 while students schooling in rural areas had a mean score of 47.95. Students schooling in urban areas performed better than those students schooling in rural areas when their mean scores were compared.

4.3 Test of Null Hypotheses

Research Hypothesis One: Parental level of education has no significant influence on secondary school students' academic performance in financial accounting in Kwara and Osun States, Nigeria

The table 4.9 shows the relationship between the parental level of education and students' academic performance in financial accounting.

Table 4.9: Parental Level of Education (PLE) and Academic Performance (AP)

Group	N	Mean Score	SD	df	t-cal	t-cri	p-value
Performance of students whose parents had:							
High Education	582	55.11	12.038				
Low Education	604	47.20	12.035	1184	11.319	1.96	.000

*Significant, p< 0.05 **Source: Field Study 2014**

Table 4.9 shows analysis of parental level of education and students' academic performance. The students whose parents had high education had a mean score 55.11, while the students whose parents had low education had a mean score of 47.20. From the table, the t-critical 1.96 is less than t- calculated 11.319. Similarly, the p-value 0.000 is less than 0.05 level of significance. This implies that parental level of education has significant influence on students' academic performance. Therefore the null hypothesis which states that parental level of education has no significant influence on secondary school students' academic performance in financial accounting was rejected.

Research Hypothesis Two: Parental occupation has no significant influence on secondary school students' academic performance in financial accounting in Kwara and Osun State, Nigeria.

The table 4.10 shows the relationship between parental occupation and students' academic performance in financial accounting.

Table 4.10: Parental occupation (PO) and Academic Performance (AP)

Group	N	Mean Score	SD	Df	t-cal	t-cri	p-value
Performance of students whose parents had:							
High Occupation	527	56.81	11.157				
Low Occupation	659	46.50	11.921	1184	15.219	1.96	.000

*Significant, p< 0.05 **Source: Field Study 2014**

Table 4.10 shows the analysis of parental occupation in relation to students' academic performance. The students whose parents had high occupation had the mean score of 56.81 while students whose parents had low occupation had the mean of 46.50. From the table, the t-critical value 1.96 is less than t- calculated 15.219. Similarly, the p-value 0.000 is less than 0.05 level of significance. This implies that parental occupation has significant influence on students' academic performance in financial accounting. Therefore, the null hypothesis which states that parental occupation has no significant influence on secondary school students' academic performance in financial accounting was rejected

Research Hypothesis Three: Parental social status has no significant influence on secondary school students' academic performance in financial accounting in Kwara and Osun States, Nigeria.

The table 4.11 shows the relationship between the parental social standing and students' academic performance of students in financial accounting.

Table 4. 11: Parental Social Standing (PSS) and Academic Performance (AP)

Source	Type III sum of Squares	Df	Mean Square	F	Sig	Decision
Corrected Model	8980.171	9	997.7977	6.479	.000	S
Intercept	799713.319	1	99713.319	5192.918	.000	S
Titles in the Community	205.972	1	205.972	1.337	.248	NS
Political participation	924.855	1	924.855	6.006	.014	S
Community participation	2936.623	1	2936.623	19.069	.000	S
Social functions	405.447	1	169.840	1.103	.294	NS
Committee membership	1038.379	1	405.447	2.633	.105	NS
Comm. Decision making	720.727	1	1038.379	6.743	.010	S
Fund raising	1128.546	1	720.729	4.680	.031	S
Popularity	1598.948	1	1128.546	7.328	.007	S
Error	181104.895	1176	1598.984	10.383	.001	S
Total	3284773.000	1186	154.001			
Correlated Total	1 90085.067	1185				

Source: Field Study 2014 R Squared = .047 (Adjusted R Squared = .040)
*Significant, p< 0.05

Table 4.11 shows students' mean performance in relation to parental social standing. Analysis of Variance (ANOVA) was used. Decision column shows whether each item was significant or not. NS means not significant while S means significant. Out of the list of nine (9) items, title in the community (0.248), social functions (0.294) and committee membership (0.105) were not significant, other six (6) items were significant. Similarly, the p-value of

0.000 is less than 0.05 level of significance. This implies that parental social standing has significant influence on students' academic performance in financial accounting. Therefore, the null hypothesis which states that parental social status has no significant influence on secondary school students' academic performance in financial accounting was rejected.

Research Hypothesis Four: School location has no significant influence on secondary school students' academic performance in financial accounting in Kwara and Osun States, Nigeria.

Table 4.12 shows the relationship between the school location and academic performance of students in financial accounting.

Table 4.12: School Location (SL) and Academic Performance (AP)

Group	N	Mean Score	SD	df	t-cal	t-cri value	p-value
Performance of students in:							
Urban Area	839	52.38	12.458				
Rural Area	347	47.95	12.630	1184	5.553	1.96	.000

*Significant, p< 0.05 **Source: Field Study 2014**

Table 4.12 shows students' mean performance in relation to school location. Students whose schools were located in urban area had a mean score of 52.38 while students whose schools were located in rural areas had a mean of 47.95. From the table, the t-critical value 1.96 is less than t- calculated value 5.553. Similarly, the p-value of 0.000 is less than 0.05 level of significance. This implies that school location has significant influence on students' academic performance in financial accounting. Therefore, the null hypothesis which states that school location has no significant influence on secondary school students' academic performance in financial accounting was rejected.

4.4 Summary of the Major Findings

The study established that:

1. Parental level of education significantly influenced students' academic performance in financial accounting. The results in Table 4.9 show the p-value of 0.000 and the significance level of 0.05. It is clear from the results that the p- value 0.000 is less than significance level (0.000 < 0.05) which implies that the null hypothesis (Ho1) is rejected. This means that there is a significant influence between parental level of education and academic performance of students in financial accounting in Kwara and Osun States, Nigeria.

2. Parental occupation significantly influenced students' academic performance in financial accounting. The results in Table 4.10 show the p-value of 0.000 and the significance level of 0.05. It is clear from the results that the p-value is less than the significance level (0.000 < 0.05) which implies that the null hypothesis (Ho2) is rejected. This means that there is a significant influence between parental occupation and academic performance of students in financial accounting in Kwara and Osun States, Nigeria

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3. Parental social standing significantly influenced students' academic performance in financial accounting. The results in Table 4.11 show the p-value of 0.000 and the significance level of 0.05. It is clear from the results that the p-value is less than the significance level (0.000 < 0.05) which implies that the null hypothesis (Ho3) is rejected. This means that parental social standing has significant influence on students' academic performance in financial accounting in Kwara and Osun States, Nigeria.

4. School location significantly influenced students' academic performance in financial accounting. The results in Table 4.12 show the p- value of 0.000 and the significance level is 0.05. It is clear from the results that the p-value is less than the significance level (0.000 < 0.05) which implies that the null hypothesis (Ho4) is rejected. This means that there is a significant influence between school location and academic performance of students in financial accounting in Kwara and Osun States, Nigeria.

4.5 Discussion of Major Findings

The data analysis concentrated at presenting and interpreting the responses obtained from views of the respondents by subjecting them to descriptive and inferential statistics in order to be able to answer the research questions and to test the research hypotheses. This section discussed the findings so established. The outcome of hypothesis one in Table 4.9 shows that a significant influence exists between parental level of education and students' academic performance in financial accounting. The t-test statistical techniques used to test this hypothesis shows significance influence between the performance of students whose parents were highly educated and students whose parents had low education. The highly educated parents were likely to instill the spirit of study in their children knowing full well the importance of education than the parents with low or no formal education. This finding is line with Jeynes (2002) who observed that parental educational level of education determined child's academic performance.

Result of hypothesis two in Table 4.10 shows that there is significant influence on the performance of students in accounting between the students whose parents had high occupation and students whose parents had low occupation. The explanation for significant difference may be on the basis that those students whose parents had high

occupation may likely attract more income from their occupation and this will enable them to provide necessary instructional materials needed for their wards at home and in the schools compared to students whose parents had low income who may not earn enough income to cater for their children's education and create enabling environment for their children's education. This finding is in line with Eze (2002), Craig Ronald (2003), Hill et al (2004) and Rothstein (2004) that status of parents does not only affect the academic performance of students but also make it impossible for children from low socio-economic background to compete well with their counterpart from high socio-economic background under the same academic environment.

Table 4.11 shows the significant influence between parental social standing and students' academic performance in financial accounting. The results show that students whose parents had high social standing in the society performed better than the students whose parents had low social standing in the society. This may be due to the fact that the high social status parents may like to pattern their children to have the same social standing in the society and education seems to be among the yard sticks for maintaining such high social status. Also, most of the highly influential people in the society were educated and this will propel parents to spend their last penny on their children's education so as to enable their children to occupy the positions of influence after they might have passed away. This finding is contrary to the finding of Osaghae (2013) that children of low social standing may have higher educational aspiration and performed better than some high social status students who feel they have already "made it".

Result of the hypothesis 4 in Table 4.12 shows a significant influence of school location on students' academic performance in financial accounting. The result shows that

students in urban area performed better than students in the rural area. The explanation for this outcome is obvious because students in the urban area have access to infrastructural facilities and social amenities such as electricity, good road, taxi, computer, internet facilities and social amenities that may induce them to study compared to students in the rural areas that do not have infrastructural facilities and social amenities. Also students in rural areas who trek some kilometers when going and coming to school may not enjoy schooling compared to students in urban areas. This finding is contrary to Adeleke (2012) that whether the students are from urban or rural areas is not the issue, the most important factors are students' personality such as gender, intelligence, aptitude and attitude that count. Adeleke (2012) believed that these inborn traits are organic factors that first determine the person's life foundation and sustain other structures – cultural values, social influence and school system.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter contains the summary, conclusion and recommendation of the study. The conclusions were based on the result of the research finding. Recommendations were made on how to improve students' performance in secondary schools.

5.1 Summary

This study was conducted to assess the influence of socio-economic status and school location on secondary school students' performance in accounting in Kwara and Osun States. Data was collected by means of questionnaire from 1186 parents and the results of financial accounting were obtained from the schools to assess academic performance of students in Kwara and Osun States.

After a preliminary observation and investigations, the researcher identified and gave the statement of the problem with regards to socio-economic status and academic performance of students. Four objectives and research questions were stated. In order to meet these objectives and answer research questions, four (4) null hypotheses were formulated and tested at 0.05 alpha level of significance, t- statistical test, Analysis of Variance (ANOVA) and mean were used for the analysis of research questions and null hypotheses. The following results were produced.

Ho 1: Parental level of education has no significant influence on secondary school students' academic performance of students in financial accounting in Kwara and Osun States, Nigeria. When this hypothesis was tested the critical value of 1.96 is less than t-calculated value of 11.319 this led to the rejection of null hypothesis

one. This means there is significant influence of parental education on students' academic performance in financial accounting.

Ho 2: Parental occupation has no significant influence on secondary school students' academic performance of students in financial accounting in Kwara and Osun States, Nigeria. When this hypothesis was tested the critical value of 1.96 is less than t-calculated value of 15.219 this led to the rejection of null hypothesis two. This means there is significant influence of parental occupation on students' academic performance in financial accounting.

Ho 3: Parental social standing has no significant influence on secondary school students' academic performance of students in financial accounting in Kwara and Osun States, Nigeria. When this hypothesis was tested, the obtained p-value of 0.000 is less than 0.05 level of significant; this led to the rejection of null hypothesis three. This means there is significant influence of parental social standing on students' academic performance in financial accounting.

Ho 4 School locations have no significant influence on secondary school students' academic performance of students in financial accounting in Kwara and Osun States, Nigeria. When this hypothesis was tested the critical value of 1.96 is less than t-calculated value of 5.553, this led to the rejection of null hypothesis four. This means there is significant influence of school location on students' academic performance in financial accounting.

5.2 Conclusion

Based on the findings of this study, it can be concluded that socio-economic background of parents with regards to level of education, occupation, social status and

school location influence the academic performance of students in financial accounting in Kwara and Osun States, Nigeria. By implication, socio-economic status and school have significant role to play in students' academic performance.

5.3 Recommendations

In view of the finding of this study, the following recommendations are hereby presented:

1. Social and economic policies should be put in place by government to enable children from parents of low economic status to have equal opportunity of advancing the cause of education of their children.

2. It was recommended that government should increase allocation of funds to provide more amenities to facilitate learning in the schools especially rural areas.

3. Government in all tiers should embark on economic empowerment programmes to enhance high income for parents.

5.4 Suggestions for further study

The researcher suggests the following areas for further studies

(i) Influence of socio-economic status of parents and gender difference on students' performance in financial accounting in secondary schools.

(ii) Influence of school location and motivation on students' academic performance in financial accounting in secondary school.

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APPENDIX I

DEPARTMENT OF VOCATIONAL & TECHNICAL EDUCATION

AHMADU BELLO UNIVERSITY, ZARIA NIGERIA

FACULTY OF EDUCATION

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Vice Chancellor: Professor. Abdullahi Mustapha B.Sc. (Hons) Pharm(ABU), Ph.D (London) FPSN
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*Your Ref:*_____ 10th April, 2014

Our Ref: M.ED/EDUC/8855/2011-2012 *Date:*_____

Letter of Introduction

ADENIYI SAMUEL ADEMOLA – M.ED/EDUC/8855/2011-2012

This is to certify that the above mentioned name is a Postgraduate student (M.Ed Business Education) in the Department of Vocational and Technical Education, Ahmadu Bello University, Zaria, carrying out a research topic: **Influence of Socio-Economic Status of Parents and School Location on Academic Performance of Students in Financial Accounting in Secondary School in Kwara State and Osun State, Nigeria.**

Please, kindly give him every assistance he may require

Professor A.A. Udoh
HEAD OF DEPARTMENT

APPENDIX II

QUESTIONNAIRE ON INFLUENCE OF SOCIO-ECONOMIC STATUS AND SCHOOL LOCATION ON SECONDARY SCHOOL STUDENTS' PERFORMANCE IN ACCOUNTING IN KWARA AND OSUN STATES, NIGERIA.

The purpose of this questionnaire is to seek information on above named topic. Please answer all questions truthfully as possible. You are required to tick the letter or number most appropriate column in the space provided on your education, qualification, profession and social class. The information given will be treated confidentially.

SECTION A

PARENTS EDUCATIONAL QUALIFICATIONS

Please tick the highest educational qualification you have from below options

S/N	**EDUCATIONAL QUALIFICATION**	**TICK HERE**
1.	Ph. D (Doctorate degree)	
2.	Master's Certificate	
3.	Bachelor's degree	
4.	Higher National Diploma (HND)	
5.	Nigeria Certificate of Education (NCE)	
6.	Ordinary National Diploma (OND)	
7	T C Grade II or WASC/SSCE	
8.	School Leaving Certificate Prim. Sch.	
9.	No formal education	

SECTION B

Please choose the profession that you are engaged in presently among the various professions listed below.

PARENTAL PROFESSION

S /N	PROFESSION	TICK OPTION
1.	Teaching	
2.	Law	
3.	Medicine	
4.	Nursing	
5.	Clergy	
6.	Mechanized Farming	
7.	Pilot	
8.	Accountancy	
9.	Administration	
10.	Engineering	
11.	Business	
12.	Armed Forces	
13.	Para-military	
14.	Secretarial Work	
15.	Quarry	
16.	Hunting	
17.	Security Guard	
18.	Petty Trading	
19.	Lumbar Jack (Regiregi)	
20.	Fishery	
21.	Tailoring/Fashion Designers	
22	Tapping	
23.	Palm oil Processing	
24.	Driving	
25.	Dry-Cleaning	
26.	Technical work	
27.	Hair-Dressing	
28.	Bricklaying	
29.	Subsistence Farming	
30	Trade and Craft	

SECTION C

Instruction: Please tick your social standing among the alternatives provided in the column **A, B, C and D** provided as shown below.

S/N	**Social status of Parents**	**A**	**B**	**C**	**D**
1	Title in the community	King	Chief	Mr/Mrs	Nil
2.	Political influence	Highly influential	Moderately influential	Lowly influential	Not influential
3.	Community. participation	High participation	Moderate participation	Low participation	No participation
	Invitation to social functions	Highly invited	Moderately invited	Lowly invited	Not at all
4.	Social title e.g patron, matron, adviser etc.	Highly involved	Moderately involved	Lowly involved	Not involved
5.	Committee membership in the community	Highly involved	Moderately involved	Lowly involved	Not involved at all
6.	Community decision Making	High participation	Moderate participation	Low participation	No participation
7.	Funding raising for community development	High participation	Moderate participation	Low participation	No participation
8	Popularity	Highly popular	Moderately popular	Lowly popular	Not popular at all

APPENDIX III

LIST OF SCHOOLS IN KWARA AND OSUN STATES

S/N

1. LGSS, Oguntoyinbo
2. LGSS, Budo Egba
3. JNIGS, Oniyere
4. GDSS, Aboto Oja
5. ALGCSS, Bakase
6. AIC, Laduba
7. GDSS, Otte
8. GSS, Afon
9. GSS, Ballah
10. CSS, Ogbondoroko
11. GSS, Alapa
12. C&S, Laduba
13. Sen. Sec Sch., Alawon
14. Sen. Sec Sch., Onipako
15. Foko, SSS, Fako Oja
16. ISSS, Okeso
17. CSS, Iponrin
18. BAIH, Budo Are
19. GDSS, Fate
20. GDSS, Oja Gboro
21. GSS, Lajiki
22. AISS, Morafa-Oja
23 GDSS, Karumo
24. OSS, Okelele
25. GDSS, Oke-Ogbe
26. CSS, Agbeyangi
27 ADSS, Sobi
28. GDSS, Tapa-Aiyetore
29. TCHS, Apado
30. CSS, Aiyetoro-Ile
31. St. Barnabas SSS, Sabo-Oke
32. C&S, Ilorin
33. CSS, Oke-Iya
34. KPSS, Ilorin
35. GDSS, Amule
36. CSS, Ile-Apa
37. GSS, Ilorin
38. SASS, Ilorin
39. SSS, Panada-Oja
40. Olokuta SSS, Anfeyin Oja
41. SSS, Oke Ose

42. AISS, Oke-Oyi
43. Sen. Sec Sch., Alalubosa
44. GTC, Ilorin
45. GDSS, Okekere
46. TSS, Ilorin
47. GDSS, Tanke
48. GDSS, Kulende
49. GDSS, Gaa-Akanbi
50. GDSS, Oke Suna
51. AISS, Ilorin
52. GSS, Omode
53. UCSS, Ilorin
54. BSMC, Ilorin
55. GDSS, Oke Aluko
56. GDSS, Agbabiaka
57. MASS, Kulende
58. SSS, Kulende
59. SHASSS, Ilorin
60. SSS, Danialu
61. SSS, Opolo
62. Ilorin LGSS, Oke Adini
63. SSS, Fate-Basin
64. SSS, Sentu
65. SSS, Ero-Omo
66. IGS, Ilorin
67. GDSS, Adeta
68. GDSS, Airport
69. CSS, Banni
70. GHS, Ilorin
71. SAC, Ilorin
72. GDSS, Alore
73. CSS, Baboko
74. CAIS, Ilorin
75. CSS, Barakat
76. MCC, Ilorin
77. GDSS, Odo-Okun
78. QES, Ilorin
79. GGDSS, Pakata
80. GGDSS, Oko-Erin
81. LGS, Odore
82. GDSS, Adewole
83. Al Adabiyat SSS, Okekere
84. St James CAC, Yidi Road, Ilorin
85. SSS, Mandate
86. Waziri SSS Baboko
87. ECWA Sec . Sch, Oja Iya

88. Ansarudeen SSS, Ilorin
89. SSS, Ita Alamu
90. Baptist SSS, Surulere, Ilorin
91. SSS Immam, Yidi road, Ilorin
92. SSS, Gbagba
93. Iketa GS, Osi
94. OCS, Osi
95. ACHS, Oke-Opin
96. GSS, Obbo Aiyegunle
97. CHS, Obbo-Ile
98. ESCS, Eruku
99. CSS, Etan
100. ICHS, Isapa
101. MHS, Eruku
102. CHS, Koro
103. BCHS, Obbo Aiyegunle
104. SSS Isolo Opin
105. SSS Epe Opin
106. Ikerin Opin
107. SSS, Isare Opin
108. CSS, Babanla
109. SCC, Omi-Aro
110. CHS, Oke Ayo
111. ACHS, Oke-Oro
112. AHS, Owa Kajola
113. AISS, Oko-Ode
114. GSS, Oke-Ode
115. AGS, Irabon
116. GDSS, Owode Ofaro
117. CSS, Ganmo
118. ADHS, Agunjin
119. YHS, Yaru
120. OGS, Omupo
121. MUSECO, Igbaja
122. IGS, Idofian
123. GDSS, Alegongo
124. OGS, Olayinka
125. IBGS, Igbaja
126. CHS, Okanle/Fajeromi
127. CSS, Ebamiyo
128. ESS, Igbaja
129. CCC, Oro-Ago
130. GSS, Share
131. CSS, Babanloma
132. PMC, Oro-Ago
133. SCS, Agbeku

134. AISS, Maloko
135. JNI, Babanloma
136. CSS, Elerinjare
137. AHS, Share
138. GTC, Ahmadu/Asungbolu
139. CSS, Igbo-Owu
140. CSS, Idera
141. SGS, Ora
142. SSS, Oke-Oyan
143. SSS, Amoyo
144. SSS, Jimba-Owode
145. SSS, Labaka Oja
146. SSS, Shagbe
147. SSS, Mosudo
148. MSS, Omupo
149. NYSC SSS, Iyana Share
150. MCGS Oke-Oro, Oro-Ago
151. OGS, Omu-Aran
152. ACGS, Igbonla
153. OCC, Omu-Aran
154. OHS Oke-Iya
155. GCC, Omu-Aran
156. NDGS, Oro
157. DAB CHS, Iddo-Oro
158. GSS, Agbamu
159. CHS, Aran-Orin
160. AHS, Agbonda
161. AGC, Iludun Oro
162. GDSS, Ijan-Otun
133. CHS, Ajasse-Ipo
164. ICOHS, Iludun, Oro
165. CHS, Esie
166. GDSS, Rore
167. AGS, Esie-Iludun
168. ASGS, Iludun Oro
169. GSS, Omu-Aran
170. BCHS, Buari
111. EGSS, Omu-Aran
122. OGS, Ilala
173. GDSS, Ajasse-Ipo
174. OGS, Oro
175. AISS, Igbonla
176. GDSS, Agbele
177. CHS, Oko
178. GTC, Esie-Iludun
179. CCHS, Ijomu-Oro

180. AISCS, Sanmora
181. OMHS, Oro
182. JNISS, Eggi Oyopo
183. JNIGS, Oke-Ola, Oro
184. OHS, Omu-Aran
185. ACHS, Omu-Aran
186. AISS, Ijomu-Oro
187. AGS, Arandun
188. SSS, Olomi-Oja
189. AISS Omu-Aran
190. SSS, Omido
191. BGS, Isanlu-Isin
192. VCC, Edidi
193. OSS, Oke-Onigbin
194. JNISS, Owu-Isin
195. OSCS, Olla
196. CHS, Iwo
197. CSS,Eggi-Owu
198. AGS, Alla
199. HIS, Ijara-Isin
200. SSS, Oba-Isin
201. IICC, Isanlu-Isin
202. SSS, Eleyin
203. ECWA SSS, Odo-Eku
204. Mus. Comm. SSS, Oke-Onigbin
205. SSS, Iji-Isin
206. MSS, Odo-Eku
207. SSS, Oke-Aba
208. CSS, Offa
209. OCC, Offa
210. MHS, Offa
211. AUD, Offa
212. OHS, Offa
213. TGS, Offa
214. IGS, Offa
215. SCGS, Offa
216. NDGS, Offa
217. GDSS, Offa
218. ACC, Offa
219. OGS, Offa
220. GSS, Offa
221. CHS, Iloffa
222. OCHS, Odo-Owa
223. BMGS, Odo-Owa
224. GSS, Idofin
225. HIS, Idofin

226. FCC, Ekan-meje
227. IGS, Illoffa
228. JNI, Odo-Owa
229. AGS, Ilale
230. MCC, Aiyedun
231. OCHS, Ekan
232. SSS, Imode
233. SSS, Egosi
234. Agbale, SSS, Imoji Edesi
235. SDC, Erin-Ile
236. HIS, Ikotun
237. OGS, Ojoku
238. OBHS, Ijagbo
239. IGS, Ira
240. AIC, Ikotun
241. GSS, Igosun
242. GTC, Erin-Ile
243. HIS, Igosun
244. ESS, Erin-Ile
245. AUD, Ipee
246. AUD, Ijagbo
247. GSS, Ipee
248. IBGS, Ipee
249. GSS, Igbonna
250. CCHS, Erin-Ile
251. MHS, Erin-Ile
252. OLGSS, Ilemona
253. OLGSS, Ahogbada
254. GSS, Ilesa-Baruba
255. OBGS, Okuta
256. GSS Gwanara
257. GDSS, Okuta
258. GSS, Yashikira
259. SSS, Gberebereru
260. SSS, Yakiru
261. SSS, Gwasoro
262. AISS, Gure
263. LGSS, Kosubosu
264. GSS, Sinawu
265. GHS, Kenu
266. AISSS, Taberu
267. GSS, Boriya
268. GHS, Shiyah
269. SSS, Bwen
270. SSS, Gbabe
271. GDSS, Zanbufu

272. GDSS, Gbugbu
273. Kinti CSSGanagagi
274. LSS, Lafiagi
275. GDSS, Lafiagi
276. GSS, Bacita
277. TUSS, Tsaragi
278. GSS, Lafiagi
279. GSS, Tsonga
280. BCSS, Efagi-Bata
281. Etsu ASS, Bacita
282. Etsu ASS, Tsaragi
283. SSS Etsu Saadu, Likpata
284. Bata Kinti CHS, Dumagi
285. NYSC Mosel Sec, Panadaragi
286. SSS, Edogi Dukun
287. SSS, Kpandaragi
288. SSS, Sanmasun
289. GUSS, Kiama
290. GDSS, Kiama
291. GSS, Kugiji
292. LGSS, Gwaria
293. LGSS, Banni
294. SSS, Tunga Aboki
295. SSS, Kiama
296. Sen.Sec. Sch. Kiama
297. KLGSS, Gwaria
298. PIC,Patigi
299. LSS, Lade
300. GDSS, Gadaworo
301. GTC, Patigi
302. CSS, Kusogi
303. GSS, Kpada
304. CSS,Tankpafu
305. SSS, Lata
306. SSS, Ndanaku
307. SSS, Lalagi
308. SSS, Rogun
309. SSS, Godiwa Patigi
310. GDSS, Bakpefu, Patigi
311. Etsu Ibrahim C. SSS Gboke
312. PSS, Patigi
313. GSS, Malete
314. GSS, Jebba
315. GAC, Jebba
316. GDSS, Lanwa
317. GSS, Bod-Saadu

318. MLGSS, Ejidongari
319. MLGSS, Ipaiye
320. AHS, Shao
321. UMCA, Jebba
322. GDSS, Okutala
323. SSS, Asomu
324. SSS, Elemere
325. SSS, Olokola
326. SSS, Maiya
327. SSS, Agbaku Aga
328. ASSS, Shao
329. SSS Budo-Oba
332. **SSS, Jokolu**
333 Ilupeju Comm High sch, Ajebamidele
334. Ajegunle High Sch, Alagbon
335. Ayinrin High Sch., Ayinrin-Adedeji
336. Comm High Sch, Faforiji
337. Igangan High Sch., Igangan-Ijesa
338. Iperindo Com. Sec. Sch., Iperindp
339. Iwara Comm. Gramm Sch., Iwara
340. Comm. High Sch., Odogbo-Ijesa
341. Middle and High Sch, Obalowu
342. Irepodun High Sch, Ise-Ijesa
343. Temidire High Sch, Temidire
344. Comm. Gram. Sch, Oko Aago
345. Ifedore Comm. Gram Sch, Ojo
346. Atakumosa High Sch, Osu
347. Apara Memorial Gram Sch, Kajola
348. Akinyemi Mem. High Sch, Ifewara
349. Comm. Gram. Sch, Oke-Osin
350. Comm.,School, Iwaro
351. Comm. Sch, Ilaa-Ijesa
352. Comm. Sec. Sch, Isolo-Ijesa
353. Ibodi Gramm Sch, Ibodi
354. Kosile Mem. Gramm. Sch, Itagunmodi
355. Okebode Gram.Sch, Okebode
356. Moremi High Sch, OAU, Ile-Ife
357. Oduduwa College, Ilare Ile ife
358. Seventh Day Adventist, IdiOmo, ile Ife
359. St David Gram. Sch, Lagere Ile Ife
360. AUD iloro, Ile-Ife
361. St John High Sch, Ile Ife
362. Ife City College, Ile Ife
363. Iyanfoworogi Gramm Sch. Ife
364. Wanikin Gram Sch, Ife
365. Yekemi Gram Sch, Ife

366. Modakeke High Sch, Modakeke
367. Our Lady High Sch, Modakeke
368. The Apostolic High Sch, Modakeke
369. CAC High Sch, Edun Abon
370. L.A. High Sch, Ipetumodu
371. Origbo Ang. High Sch, Moro
372. Akinlalu High Sch., Akinlalu
373. Comm. High Sch, Asipa
374. Comm. High Sch, Amukeegun
375. Comm. High Sch, Okuu
376. Origbo High Sch, Ipetumodu
377. United High Sch, Oyere Aborisade
378. Ayanbeku Mem. High Sch, Ifetedo
379. Ifetedo High Sch, Ifetedo
380. Olode High Sch, Olode
381. Ayedun Gram sch, Labata
382. Aderemi Mem. College, Aye-Oba
383. Araromi Gram. Sch, Ara Joshua
384. Comm.Gramm. sch, Olugbode
385. Comm. High Sch, Omifunfun
386. Comm. Sec sch, Alutierin
387. Comm. Sec. sch, Ajebandele/Fadehan
388. Comm. Sec. Sch, Oniperegun
389. Comm. Sec . sch Alabameta
390. Comm. Sec. Sch, Idi-Ako
391. Comm. Sec. Sch, Araromi Oke-Odo
392. Eyenla Comm. Gram Sch, Amula Saliu
393. Ifesowapo Gram Sch, Egbejoda
394. Irepodun Gram. Sch, Aye-Arode
395. Osi Comm Gram Sch, Osi Sooko
396. Baptist High Sch, Mefoworade
397. Ilesa High Sch, Okesa, Ilesa
398. St Margaret's High Sch, Ilesa
399. United Ang./Meth. High sch, Ilesa
400. Ijesa Muslim High Sch, Ilesa
401. Method High Sch, Ilesa
402. Ogedengbe High Sch, Ilesa
403. Esa-Oke Gram. Sch, Esa-Oke
404. Ibokun Gram. Sch, Ibokun
405. Imesile High sch, Imesile
406. Imesile Commercial Sch, imesile
407. Local Authority Gram Sch. Ibokun
408. St Joseph Cath. Gram. Sch, Esa-Oke
409. Ada-Owode Bapt. Comm. High Sch.
410. Comm. High Sch, Ilahun
411. Comm. High Sch, Esa-Odo

412. Ifelodun Comm Gram. Sch, Kiloru
413. Comm. High Sch, Ikinyinwa/Iponda
414. Comm. High Sch, Ilare
415. Comm. High Sch, Ilase
416. Ilumefa Com. High sch, Eesun Idioko
417. Ipetu-Ile Comm. High Sch. Ipetu-Ile
418. Otan-Ile Comm. Gram sch, Otan-Ile
419. Ijebujesa High Sch, Ijebujesa
420. Ipetu-Ijesa High sch, Ipetu-Ijesa
421. Apoti High Sch, Apoti
422. CAC High Sch, Iwaraya
423. Dagbaja High Sch, High Sch, Dagbaja
424. Ebenezer High Sc h,Ijeda-Ilesa
425. Ere High School, Ere-Jesa
426. Erin-Jesa igh Sch, Erin-Ijesa
427. Erinmo High Sch, Erinmo-Ijesa
428. Ikeji-Arakeji High Sch, Ijebu-Jesa
429. Ikeji-ile High Sch, Ikeji-Ile
430. Ansarudeen High Sch, Ipetu Ijesa
431. CAC Gram. Sch, Iwara Ijesa
432. Irepodun High Sch, Erin-Oke
433. Iwoye High Sch, Iwoyejesa
434. Orisunbare High Sch, Alaka
435. Osowusi High sch, Iloko-Jesa
436. Owena-Ijesa High Sch, Owena Ijesa
437. Gbongan/Odeomu Unity Sch, Gbongan
438. Orile-Owu High Sch, Orile-Owu
439. St David's Ang. High Sch, Odeomu
440. St Partrick's High Sch, Gbongan
441. Comm. High School, Oogi
442. Comm. High Sch, Ago-Owu Farm
443. Comm. High Sch, Tonkere Ayetoro
444. Comm. High Sch, Akiriboto ll
445. Comm. High Sch, Wakajaye
446. Araromi –Owu Gram. Sch, Ayedaade
447. Kuta Comm. High Sch, Kuta
448. Luther King's High Sch, Ileogbo
449. Comm. High Sch, Igbotente/Onigangan
450. Oluponna Comm. High Sch, Oluponna
451. Ede Muslim High Sch, Ede
452. Timi Agbale High Sch, Ede
453. Owode/Adejuwon High Sch, Owode-Ede
454. Adventist Gram Sch, Ede
455. Agbonran High Sch, Ede
456. Baptist High Sch, Ede
457. Ansarul-Islam High Sch, Ede

458. Laminisa Gram Sch, Egbeda-Logun
459. Sekona High Sch, Sekona
460. Ido-Osun High Sch, Ido-Osun
461. Comm. High Sch, Iwoye
462. Baptist Sec. Sch, Ara
463. Iragberi Comm. High Sch, Iragberi
464. Alawo Gram. Sch, Awo
465. ADS High Sch, Ejigbo
466. Ejigbo Baptist High Sch, Ejigbo
467. Comm. High Sch, Oranran
468. Comm. High Sch, Egbeda, Apomu
469. Comm. High Sch, Ayepe, Apomu
470. Ansarul-Islam High Sch, Iwo
471. Baptist High Sch, Iwo
472. Iwo high School, Iwo
473. Comm. Gram. Sch, Elemo, Iwo
474. Comm. Gramm. Sch, Olupo, Iwo
475. Comm. Gramm. Sch, Papa, Iwo
476. Iwo Muslim Comp. College, Iwo
477. Adatan High Sch, Asa
478. Ogbaagba Comm. High Sch, Ogbaagba
479. Comm. High Sch, Ikire-Ile
480. Comm. High Sch, Iwo-Oke
481. Comm. High Sch, Bode-Osi
482. Comm. High Sch, Ikonifin
483. Comm. High sch, Ajagunlase
484. Ilupeju High Sch, Ilemowu
485. Telemu High Sch, Telemu
486. Anglican High Sch, Otan-Ayegbaju
487. Baptist High Sch, Iresi
488. Kiriji Memoriak High Sch, Igbajo
489. Aagba Methodist High Sch, Aagba
490. Ada Commercial High Sch, Ada
491. Baptist High Sch, Iree
492. Oke-Iragbiji High Sch, Iragbiji
493. St John's African School, Iree
494. St Peter's Ang. School, Iragbiji
495. Unity School, Iragbiji
496. Arutu Memorial High Sch, Oyi-Ayegunle
497. Oke-Ila High School, Oke-Ila
498. Ora High School, Ora
499. Ifesowapo High School, Abalagemo
500. Comm. High School, Isinmi-Olotu
501. Akinorun High School, Ikirun
502. Orimolade High School, Ikirun

503. Iba Comm. High School, Iba
504. Ekoende Comm. High School, Eko-Ende
505. Obaagun Comm High school, Obaagun
506. Igbonnibi High School, Ila-Orangun
507. Ila High School, Ila-Orangun
508. Kajola High School, Ajaba
509. Erin Community High School, Erin-Osun
510. Ilobu Muslim Association School,,Ilobu
511. Inisha High School, Inisa
512. Odo-Otin High School, Okuku
513. Oyan High School, Oyan
514. Comm. High School, Ore
515. Comm. High School, Okua
516. Comm. High school, Ila-Odo
517. Comm. Gramm. School, Faji
518. Okeyekola Comm. High School, Ijabe
519. Comm. High School, Asi-Asaba
520. Comm. High School, Igbaye
521. Comm. Gramm. School, Ekosin
522. Comm. Gramm. School, Ekusa
523. Comm. High School, Agbeye
524. Comm. High School, Iyeku
525. A.D.S. High School, Osogbo
526. Anglican Mark High School, Osogbo
527. Ifon-Erin High School, Ifon-Osun
528. Oba Moronfolu High School, Owode Ifon
529. Olufon High School, Ikimo, Ifon Osun
530. United Christian High school, Idi-Ogun
531. Ataoja High School, Osogbo
532. Baptist High School, Osogbo
533. Osogbo High School, Osogbo
534. St Charles High School, Osogbo